



(Shri Ramkrishna Seva Mandal's)
ANAND COMMERCE COLLEGE

An Autonomous College (2025-26 to 2034-35)

(Affiliated to Sardar Patel University)

NAAC ACCREDITED 'A' GRADE (3.04 CGPA)

ISO 9001:2015

Syllabus with effect from the Academic Year 2025-26



Master of Commerce
M.Com Semester – II

Course Code	PC02CCOM03	Title of the Course	Managerial Accounting-II
Total Credits of the Course	4	Hours per Week	4

Course Objectives	<ul style="list-style-type: none">To provide the students an understanding of application of accounting techniques for better management.To Use tools and techniques like ratio analysis, budgeting, and variance analysisTo Critically evaluate the usefulness of inflation-adjusted statements in financial reporting.To Analyse different types of corporate fraud and their mechanisms and Evaluate fraud prevention strategies for businesses and consumers.To Critically evaluate the usefulness of inflation-adjusted statements in financial reporting.
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Course Description		
Unit	Description	Weightage
1.	Management Accounting: <ul style="list-style-type: none">EvolutionMeaning and DefinitionsScopeFunctionsTools & TechniquesPrinciples of Management AccountingFinancial Accounting ,Cost Accounting and Management – Accounting comparisonThe Management Accountant, Limitations, Decision making-process	20%
2.	Human Resource Accounting (Theory and Example): <ul style="list-style-type: none">ConceptObjectivesImportanceValuation of HRA – Examples Disclosure and Recording in financial statementHuman Resource Accounting in India.	20%

3.	Accounting for price level changes (Theory and Example): <ul style="list-style-type: none"> • Introduction • Inflation Accounting • Limitations of historical financial statement • CCA & CPP – Preparation of price level adjusted financial statement Examples • Advantages and Disadvantages. 	20%
4.	Environmental Accounting: <ul style="list-style-type: none"> • Meaning & Definition • Approaches • Merits & Demerits • Problems of Environmental Accounting • Environmental Accounting Practices in India. 	20%
5.	Forensic Accounting And Auditing: <ul style="list-style-type: none"> • Forensic Accounting & Fraud Auditing Fundamentals: Meaning, nature and scope, Auditors liability for undetected frauds. • Fraud auditing (forensic audit) phases: Recognition and planning, Evidence collection and evaluation, Communication of results. • Types of Corporate Frauds: Bribery and corruption, Misappropriation of assets, Manipulation of financial statements, Procedure-related frauds, Corporate espionage, Fraud in e-commerce. Fraud Prevention- Strategies, Fraud prevention for consumers and businesses. 	20%

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture method • Learning through web-based contents • Group Discussion • Activity Based Learning
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal/Written Examination.	20%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance.	10%
3.	End semester examination	70%

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to	
1.	Apply management accounting techniques for planning, controlling, and decision-making in business operations.
2.	Understand and apply the concepts and methods of valuing and reporting human resources in financial statements.
3.	Analyze the impact of inflation and price level changes on financial reporting using appropriate accounting methods.
4.	Evaluate environmental costs and integrate them into financial and managerial accounting systems.
5.	Apply forensic accounting techniques to detect fraud and support legal proceedings through investigative auditing.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)

Sr. No	References
1.	Gupta, M. P., & Gupta, A. (2023). Cost and Management Accounting (1st ed.). Sultan Chand & Sons.
2.	Jawahar Lal, Dr. (2022). Accounting for Management (5th ed.). Himalaya Publishing House.
3.	Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (CA). (2025). Management Accounting (1st ed., TANSCHHE syllabus). Sultan Chand & Sons.
4.	Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (CA). (2021). Principles of Management Accounting (18th Rev. ed.). Sultan Chand & Sons.
5.	Narasimhan, M. S. (2017). Management Accounting. Cengage India..
On-Line Resources available that can be used as Reference Material	
1.	https://www.icsi.edu
2.	https://www.drnishikantjha.com
http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/390	



Chairman
BOS of Accountancy
Anand Commerce College



Academic Coordinator
Anand Commerce College



Principal
Anand Commerce College