



THIRD-YEAR OF BACHELOR OF COMMERCE MAJOR ACCOUNTANCY REVISED SYLLABUS ACCORDING TO CBCS NEP 2020

COURSE TITLE: MANAGEMENT ACCOUNTING
SEMESTER-VI, W.E.F. 2025-2026

**RECOMMENDED BY THE BOARD OF STUDIES IN COMMERCE
AND**

APPROVED BY THE ACADEMIC COUNCIL

Devrukh Shikshan Prasarak Mandal's

Nya. Tatyasaheb Athalye Arts, Ved. S. R. Sapre Commerce, and
Vid. Dadasaheb Pitre Science College (Autonomous), Devrukh.
Tal.Sangmeshwar, Dist. Ratnagiri-415804, Maharashtra, India

Academic Council Item No: _____

Name of the Implementing Institute	:	Nya. Tatyasaheb Athalye Arts, Ved. S. R. Sapre Commerce, and Vid. Dadasaheb Pitre Science College (Autonomous), Devrukh. Tal. Sangmeshwar, Dist. Ratnagiri-415804,
Name of the Parent University	:	University of Mumbai
Name of the Programme	:	Bachelor of Commerce
Name of the Department	:	Accountancy
Name of the Class	:	Third Year
Semester	:	Six
No. of Credits	:	04
Title of the Course	:	Management Accounting
Course Code	:	
Name of the Vertical in adherence to NEP 2020	:	Major and Minor
Eligibility for Admission	:	Any Third Year Semester five B.Com Pass seeking Admission to Degree Programme in adherence to Rules and Regulations of the University of Mumbai and Government of Maharashtra
Passing Marks	:	40%
Mode of Assessment	:	Formative and Summative
Level	:	UG
Pattern of Marks Distribution for TE and CIA	:	60:40
Status	:	NEP-CBCS
To be implemented from Academic Year	:	2025-2026
Ordinances /Regulations (if any)	:	

Nya. Tatyasaheb Athalye Arts, Ved. S. R. Sapre Commerce and Vid. Dadasaheb Pitre Science College, Devrukh (An Autonomous College Affiliated with University of Mumbai)

Syllabus for Third Year of Bachelor of Commerce in Accountancy

(With effect from the academic year 2025-2026)

SEMESTER-VI

Paper No.— I

Course Title: Management Accounting

No. of Credits - 04

Type of Vertical: Major and Minor

COURSE CODE:

Learning Outcomes Based on BLOOM's Taxonomy:

After completing the course, the learner will be able to...

Course Learning Outcome No.	Blooms Taxonomy	Course Learning Outcome
CLO-01	Understand	Understand concepts of management accounting
CLO-02	Apply	Apply ratio analysis techniques
CLO-03	Analyze	Analyze the working capital management conditions
CLO-04	Evaluate	Evaluate the various capital budgeting techniques

Syllabus for Third Year of Bachelor of Commerce in Accountancy
(With effect from the academic year 2025-2026)

SEMESTER-VI

Paper No.– I

Course Title: Management Accounting

No. of Credits - 04

Type of Vertical: Major and Minor

COURSE CODE:

COURSE CONTENT			
Module No.	Content	Credits	No. of Lectures
1	Introduction to Management Accounting A. Introduction to Management Accounting – Meaning, Nature, Scope, Functions, Decision Making Process, Financial Accounting V/s Management Accounting B. Analysis and Interpretation of Financial Statements i) Study of Balance sheet and Income statement / Revenue statements in vertical form suitable for analysis ii) Relationship between items in Balance Sheet and Revenue statement iii) Tools of analysis of Financial Statements (i) Trend analysis (ii) Comparative Statement (iii) Common Size Statement Note : (i) Problems based on trend analysis (ii) Short Problems on Comparative and Common sized statements	01	15
2	Ratio Analysis and Interpretation (Based on Vertical Form of Financial statements) – Meaning, classification, Du Point Chart, advantages and Limitations) A. Balance Sheet Ratios : i) Current Ratio ii) Liquid Ratio iii) Stock Working Capital Ratio iv) Proprietary Ratio v) Debt Equity Ratio vi) Capital Gearing Ratio B. Revenue Statement Ratio:	01	15

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	i) Gross Profit Ratio ii) Expenses Ratio iii) Operating Ratio iv) Net Profit Ratio v) Net Operating Profit Ratio vi) Stock Turnover Ratio C. Combined Ratio : i) Return on capital employed (Including Long Term Borrowings) ii) Return on proprietor's Fund (Shareholders Fund and Preference Capital) iii) Return on Equity Capital iv) Dividend Payout Ratio v) Debt Service Ratio vi) Debtors Turnover vii) Creditors Turnover (Practical Question on Ratio Analysis)		
3	Working Capital Management (Practical Questions) A. Concept, Nature of Working Capital , Planning of Working Capital B. Estimation / Projection of Working Capital Requirement in case of Trading and Manufacturing Organization C. Operating Cycle	01	15
4	Capital Budgeting A. Introduction: B. The classification of capital budgeting projects C. Capital budgeting process D. Capital budgeting techniques – Payback Period, Accounting Rate of Return, Net Present Value, The Profitability Index, Discounted Payback. (Excluding calculation of cash flow)	01	15
	Total	04	60

Access to the Course

The course is available for all the students admitted for Bachelor of Commerce as a Major or a minor. The students seeking admission in other disciplines may select the course as a minor considering the terms and conditions laid down by the University of Mumbai, the Government of Maharashtra, and the college, from time to time.

Forms of Assessment

The assessment of the course will be of Diagnostic, Formative and Summative type. At the beginning of the course diagnostic assessment will be carried out. The formative assessment will be used for the Continuous Internal Evaluation whereas the summative assessment will be conducted at the end of the term. The weightage for formative and summative assessment will be 60:40. The detailed pattern is as given below.

Term End Evaluation (60 Marks) Question Paper Pattern

Time: 2 hours

Question No.	Unit/s	Question Pattern	Marks
Q.1	All	MCQs or concepts	12
Q.2	I	Problem solving	12
Q.3	II	Problem solving	12
Q.4	III	Problem solving	12
Q.5	IV	Problem solving or theory (All Unit)	12
		Total	60

Internal evaluation (40 Marks)

Sr. No.	Description	Marks
1	Mid Term Examinations	20
2	Active Participation in teaching learning Process	10
3	Subject related activities as assigned by the teacher	10
	Total	40

Grading Scale

The grading scale used is O to F. Grade O is the highest passing grade on the grading scale, and grade F is a fail. The Board of Examinations of the college reserves the right to change the grading scale.

References :

1. Cost and Management Accounting - Colinn Dury 7th Edition
2. Cost and Management Accounting- Dbarshi Bhattacharyya
pearson Publications 2013 edition
3. Management Accounting - M.Y.Khan
4. Management Accounting - I.M.pandey