

T.Y.B.COM (SEM-V)
Advanced Accountancy – IX

Objectives:

(1) Importance of Managerial Decision Making like Make or Buy, Buy or Lease , Dropping of product, Export Pricing, Level of Activity Planning.

(2) To provide basic knowledge of Fund Flow Analysis and Cash Flow Analysis

| Sr.No. | Topic | Lec.Req. | Total |
|---------------|---|-----------------|--------------|
| 1 | DECISION MAKING Examples On: Key Factor, Product Mix, Dropping & Replacement of Product | | 15 |
| 2 | DIFFERENTIAL COST ANALYSIS <ul style="list-style-type: none"> • Meaning & Significance of Differential Cost Analysis, Compare & Contrast between Differential Cost Analysis and Marginal Cost Analysis. • Examples based On: Level of Activity Planning, Pricing Decision, Dumping Decision (Export Order), Acceptance of Special offer, Make or Buy, Lease or Buy | | 15 |
| 3 | Fund Flow Statement: <ul style="list-style-type: none"> • Meaning and Utility of Fund Flow Examples on Preparation of Fund Flow Statement | 2 | |
| | | 13 | 15 |
| 4 | Preparation And Analysis Of Fund Flow Statement & Cash flow Statement: <ul style="list-style-type: none"> • Meaning, uses, importance of fund flow statement, working capital • Examples on Preparation of Fund-Flow Statement • Meaning & importance of cash flow statement • Difference Between fund flow & cash flow • Examples on preparation of Cash-Flow Statement | 1 | |
| | | 7 | |
| | | 1 | |
| | | 1 | |
| | | 5 | 15 |
| | | | 30 |

Outcome:

After study this paper student(s) will able to understand:

1. When students learn Managerial Decision Making students understand various approaches like Relevant Cost, Differential Cost, Incremental Cost, Incremental Revenue and its application in decision making.
2. Preparation of Fund Flow Statement
3. Preparation of Cash Flow Statement