

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

Objectives:

- (1) To provide knowledge of contemporary issues of Management Accounting
- (2) Techniques of Modern techniques of Management Accounting

| Sr.No. | Topic | Lec.Req. | Total |
|--------|---|--------------|-----------|
| 1 | RETURN ON CAPITAL EMPLOYED <ul style="list-style-type: none"> • Introduction and Meaning of Capital Employed • Du – Pont Chart • Advantages and Limitations of Return on Capital Employed • Various variables affecting Return on Capital Employed • Examples | | 15 |
| 2 | Absorption & Marginal Costing: <ul style="list-style-type: none"> • Meaning & Definition • Preparation of Income statements | 1 14 | 15 |
| 3 | Value Added Statements: <ul style="list-style-type: none"> • Meaning & Utility of Value Added Statement • Difference Between Value Added Statement and P&L A/C • Preparation of Value Added Statement | 2 1 12 | 15 |
| 4 | ENVIRONMENTAL ACCOUNTING: (THEORY ONLY) <ul style="list-style-type: none"> • Introduction & Meaning • Scope of Environmental Accounting • Utility of Environmental Accounting • Procedure of Environmental Accounting • Development of Environmental Accounting in India TRANSFER PRICING: (THEORY ONLY) <ul style="list-style-type: none"> • Meaning & Objectives • Methods of Transfer Pricing | | 15 |
| | | | 60 |

Outcome:

After study of this paper Students will able to understand:

- (1) Contemporary issue of management accounting
- (2) Preparation and analysis of Value Added Statement
- (3) Understand Concepts of ROI
- (4) Understand concepts of Environmental Accounting and Transfer Pricing