

PhD in Commerce & Management

(Syllabus 2021 onwards)

CO811

ANALYTICAL ACCOUNTING

Credit: 3 1 0- 4

1. **Course Description** Analytical accounting is an integral part of accounting. It includes analytical skill to take managerial decisions in multidimensional aspect of the organisation. In this course, the focus will be on improving the analytical skills that is financial analytics, formulating the value added activities in finance. Scholars will learn how to analyse the Income and Cash flow statements effectively through prescribed syllabus.

2. Learning objectives:

1. To develop financial analytical skill & logical thinking abilities.
2. To demonstrate applicability of the concept of financial management to understand the managerial decisions.
3. To provide ability to analyse the complexities associated with the management of fund
4. To understand the reasons for financial results for the economic value of business.
5. To acquire practical skill in management accounting by having an opportunity of analysing the strength of the corporate.

3. Pedagogy:

Traditional lectures with teaching methodology encourage the scholars to learn in class room environment. Case study analysis, Group discussion and Debate will encourage the scholars for the better understanding in accounting environment of an organisation through interface between industry and academia.

4. Syllabus:

Module 1: Management Accounting: Meaning and definition, Objectives, role & functions of management accounting, Comparison of Financial Audit, Cost Audit and Management Audit. Reconciliation of cost and financial accounts, Relationship of Management accounting with other disciplines.

Module 2: Financial Statement Analysis: Comparative analysis, Common size analysis, Trend analysis, Ratio Analysis, Classification of Ratios: Solvency, Profitability, Velocity, and leverage. Du-Pont Chart.

Short term Cash Management: Working Capital analysis. Cash Management, Receivables Management and Inventory Management.

Module 3: Funds Flow Analysis: Schedule of Changes in Working Capital, Funds from Operation, Funds Flow Statement.

Module 4: Cash Flow Analysis: Cash Flow from Operating Activities, Cash Flow Statement, Cash Management Models, and Comparison between cash flow and fund flow. Cash Flow Forecasting techniques.

Module 5: Business Valuation Models: Valuation of Fixed Assets, Valuation of Inventories, Valuation of Investments, Valuation of Shares, Valuation of Intangibles, Valuation of Goodwill Patents and Copyrights, Forms of Intellectual Property, Valuation of Brands, and Valuation of Liabilities. Accounting standards and its relevance.

5. References.

1. K.M. Vineeth and K.R. Shabu – Management Accounting, Kalyani Publishers
2. S.N. Maheswary – Principles of Management Accounting, Sultan Chand
3. R.S.N. Pillai and Bagavathi – Management Accounting, S. Chand
4. Sharma and Gupta – Management Accounting, Kalyani Publishers
5. Jain and Narang – Cost and Management Accounting, Kalyani Publishers
6. Murthy and Gurusamy – Management Accounting, TMH
7. My Khan & P K Jain. - Management Accounting, TataMcgraw hill.
8. Pareshshaw – Management Accounting, Oxford University Press.
9. NM Singhvi and Ruzbeh J. Bodhanwala- Management Accounting PHI learning PVT Ltd.
10. ICWAI _Business Valuation Management

6. Course outcome:

CO1: Outline the nature of the Managerial Accounting.

CO2: Recognises the basics of managerial cost analysis.

CO3: Support to collaborative learning for team work and group discussion.

CO4: Makes the scholars to enrich their analytical skill with the support of the accounting standards and prescribed models.

CO5: Develop measures and benchmarks for financial analytical processes.

7. Evaluation Pattern

Internal (50)	Marks	Weightage
I Periodicals	15	50
II Periodicals	15	50
Continuous Assessment (Seminar & Assignment)	20	20
External(50)	Marks	
End Semester	50	100