

**JYOTI NIVAS COLLEGE AUTONOMOUS  
SYLLABUS FOR 2018 BATCH AND THEREAFTER**

**Programme: B.Com LSM**

**Semester: V**

**MANAGEMENT ACCOUNTING**

**Course Code: 18BL503**

**No. of Hours: 60**

**COURSE OBJECTIVES:**

- To enable the students to understand the importance of the subject through analysing the position of an organisation.
- Interpretation of financial statements and their analysis using various tools.
- Prepare management reports for decision making.

**LEARNING OUTCOMES:**

- Recognise the accounting tools and techniques used by management accounting in an organisational situation.
- To enable students to critically analyse data from financial statements of an organisation.
- Understand the role of accountants in internal decision making.

**UNIT 1:**

**4 HRS**

**Introduction**

Meaning – objectives – nature and scope of management accounting – role of management accountant – management reporting as a duty of management accountant- relationship between financial accounting, cost accounting and management accounting.

**UNIT 2:**

**14 HRS**

**Financial statement analysis**

Meaning – types – meaning and concept of financial analysis – types of financial analysis – methods of financial analysis – problems on comparative statements – common size statements

**UNIT 3:**

**14 HRS**

**Ratio analysis**

Meaning – importance – utility of ratios – classification of ratios – calculation and interpretation of ratios.

**UNIT 4:****18HRS Funds flow and cash flow analysis**

Meaning – concept of fund and funds flow statement – uses and significance of funds flow statement – procedure for preparing FFS – schedule of changes in working capital – statement of sources and application of funds – cash flow analysis – meaning and concept – comparison between funds flow and cash flow statements – uses and significances of CFS – preparation of cash flow statement as per accounting standards. (Indirect method only)

**UNIT 5:****10 HRS****Budgetary control**

Meaning of budget & budgetary control-objectives, advantages of budgetary control-classification of budgets- cash budget & flexible budget-problems-master budget(meaning only).

**Skill Development:**

- Collection of financial reports of five companies
- Analysis of financial statements with the help of comparative and common size analysis
- Calculation of common ratios for the above financial statements
- Preparation of fund flow and cash flow statement
- Preparation of imaginary budget for a concern

**BOOKS FOR REFERENCE:**

1. Dr.S.N.Maheswari, Management Accounting, Vikas Publishing House Pvt. Ltd.
2. Saxena, Management Accounting, Sultan Chand Pvt. Ltd., 2010
3. Made Gowda, Management Accounting
4. Dr.S.N.Goyal and Manmohan, Management Accounting
5. B.S.Raman, Management Accounting, United Publishers, 2010
6. R.S.N. Pillai and Bagavathi, Management Accounting, S Chand & Co. Ltd., 2012