

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

Programme: B.Voc. (Banking and Finance)

Semester: VI

COST AND MANAGEMENT ACCOUNTING

Course Code: 18BVB604

No. of Hours:60

COURSE OBJECTIVES:

- To enable the students to understand the importance of the subject through analysis and interpretation of financial statements
- Calculation of ratios and their analysis.
- Preparation of funds flow and cash flow statement with a view to prepare management reports for decision making

LEARNING OUTCOMES:

- It helps the students to Prepare Cost sheet and also to control the Cost.
- To know the various financial analysis tools
- Students will be able to analyse the financial Statement and interpret the results

UNIT 1: INTRODUCTION:

4HRS

Meaning – objectives – nature and scope of cost and management accounting – role of cost accountant and management accountant – relationship between financial accounting, cost accounting and management accounting.

UNIT 2: PREPARATION OF COST SHEET:

6HRS

Concept of cost, cost unit, cost centre, methods of costing, techniques of costing, classification of costs, elements of cost, preparation of cost sheet.

UNIT 3: OPERATING COSTING:

4HRS

Meaning-scope-features-significance-areas of operating costing-bank costing-application problems.(with specific reference to bank Costing).

UNIT 4: RATIO ANALYSIS:

18HRS

Meaning – importance – utility of ratios – classification of ratios – calculation of simple problems on profitability ratio, balance sheet ratio, debt service coverage ratio and net worth ratio related to service sectors(with respect to bank statement analysis).

UNIT 5: FUNDS FLOW AND CASH FLOW ANALYSIS:

20HRS

Meaning – concept of fund and funds flow statement – uses and significance of funds flow statement – procedure for preparing Fund Flow Statement – 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 Cash Flow Statement – preparation of Cash Flow Statement as per Accounting Standards. (Indirect method only).

UNIT 6: BUDGET AND BUDGETARY CONTROL:

8HRS

Meaning-objectives-types-budgetary control-simple problems on cash budget.

SKILL COMPONENT

- Ascertain the cost unit in banking sector.
- Analyze the importance of management accounting for banking service.
- Ascertain the elements of cost for a banking institution.

BOOKS FOR REFERENCE:

1. Dr.S.N.Maheswari, Management Accounting
2. Saxena, Management Accounting
3. Made Gowda, Management Accounting
4. Dr.S.N.Goyal and Manmohan, Management Accounting
5. B.S.Raman, Management Accounting
6. Sharma and Gupta, Management Accounting
7. Foster, Financial Statement Analysis, Pearson
8. P.N.Reddy&Appanaiah, Essentials of Management Accounting