

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

Programme: B.Com.

Semester: V

MANAGEMENT ACCOUNTING

Course Code: 18BC503

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

INTRODUCTION:

04 HRS

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

UNIT 2

FINANCIAL STATEMENT ANALYSIS:

12 HRS

Meaning, – types, – meaning and concept of financial analysis, – types of financial analysis, – methods of financial analysis. – Problems on comparative statements and– common size statements – trend analysis- concept regarding off balance sheet items

UNIT 3

RATIO ANALYSIS:

16 HRS

Meaning, – importance, – utility of ratios, – classification of ratios. – Calculation and interpretation of ratios, – preparation of income statement and balance sheet with ratios.

UNIT 4

FUNDS FLOW AND CASH FLOW ANALYSIS:

24 HRS

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

MANAGEMENT REPORTING:

04 HRS

Meaning of Reporting- Methods of reporting – requirements of a good report – kinds of reports – principles of good reporting system – drafting of reports under different situations

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

BOOKS FOR REFERENCE

1. Dr.S.N.Maheswari, Management Accounting, Vikas Publishing House Pvt. Ltd.
2. Saxena, Management Accounting
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
7. Sharma and Gupta, Management Accounting, Kalayani Publishers, 2015
8. Foster, Financial Statement Analysis, Pearson publishers
9. M.N. Arora, Management Accounting, Himalaya Publishing House, 2010