

# MANAGEMENT ACCOUNTING

Semester III  
Code : MA03C11

Credit -4  
Hrs – 90

## Objectives

- . *To understand accounting methods and techniques used for decision making.*

## MODULE 1

Nature, meaning, functions, scope, objectives, tools and techniques of management accounting- meaning, objects , functions advantages and limitations of financial accounting and cost accounting-Management accounting VS financial accounting-Management accounting VS cost accounting.

(10 Hrs)

## MODULE 2

Financial statement analysis-Financial statements-types of financial analysis-methods of financial analysis-comparative statements-trend analysis-common size statement-advantages and limitations of financial statement analysis.

(10 Hrs)

## MODULE 3

Ratio analysis-meaning-significance-advantages and limitations of ratio analysis- classification of ratios-income statement ratios-balance sheet ratios-inter statement ratios-liquidity ratios-profitability ratios- ROI- turnover ratios-solvency ratios-leverage ratios-miscellaneous ratios-preparation of Trading and P&L account and balance sheet on the basis of ratios-statement showing proprietary fund-Advanced problems.

(25 Hrs)

## MODULE 4

Statement of changes in financial position-Fund flow analysis-cash flow analysis- advanced problems-estimation of working capital management reporting-report writing-general principles of a good reporting system.

(35Hrs)

## MODULE 5

Inflation accounting-Meaning-CPP method-Replacement cost accounting technique-CCA method-COSA-gearing adjustment- MWCA-advantages and disadvantages of price level accounting.

(10 Hrs)

## REFERENCE BOOKS

1. *Management Accounting, Madhu Vij, Macmillain India limited*
2. *Management Accounting, SN.Maheswari, Sultan Chand Co;*
3. *Management accounting, Gordon, Himalaya Publishing House*
4. *Management accounting, Wilson, Himalaya Publishing House*
5. *Managerial Accounting, Balakrishnan, Wiley publications.*
6. *Management Accounting, Dr.SP.Gupta, Sahitya Bhavan, Agra.*
7. *Management Accounting, Manmohan & Goyal.*
8. *Management Accounting, RSN Pillai.*
9. *Management accounting-concepts and applications, Abhishek Godha, Macmillain India limited.*
10. *Management accounting, Mamtasha, Ane books private limited.*
11. *Management Accounting, Sharma & Gupta; Kalyani Publishers*