

**Course Title: MANAGEMENT ACCOUNTING**

Course Code: 11BB2303

---

**Objectives:** To impart knowledge of financial statements and their analysis and Interpretations.

**Detailed Curriculum:**

**Unit I:** Management accounting: Meaning – objectives – scope- management accounting and financial accounting - management and Cost Accounting – utility and limitation of management accounting.

Analysis of financial statements – tools for analysis - comparative financial statements – common size statement.

**Unit II:** Ratio analysis: Analysis and interpretation of financial statement through accounting ratios – significance of various ratios and their computation – uses and limitations of ratios.

**Unit III:** Fund flow and Cash Flow analysis: Concept of funds – sources and uses of funds – concepts of flow –fund flow statement – construction of cash flow statement – Difference between fund flow and cash flow statement.

**Unit – IV:** Budgeting for Profit Planning and Control: Meaning of budget and budgetary control - Objectives - Merits and limitations - Types of budgets - Fixed and Flexible budget.

**Unit – V:** Marginal costing and profit planning: Distinction between absorption costing and marginal costing- Break even analysis – margin of safety – cost volume profit relationship- key factor.

**Recommended Text Book(s):**

1. Principles of Management accounting – S. N. Maheswari, Sultan Chand & Sons.

**Recommended References:**

1. Management accounting – Principles and practice – R. K Sharma and Shashi K. Gupta.
2. Management accounting – Tools and Technique – N. Vinayakam, I. B. Sinha – Himalaya Publishing House.
3. Principles of management accounting – Man Mohan and S. N. Goyal – Sahitya Bhavan – Agra.
4. Management accounting – S. K. R. Paul, New Central Book Agency, Calcutta.

