

ST. JOSEPH'S COLLEGE FOR WOMEN (AUTONOMOUS) VISAKHAPATNAM
VI SEMESTER COMMERCE TIME: 5 Hrs/Week
COM 6301 (4)/CO 6801(4) MANAGEMENT ACCOUNTING Max. Marks: 100

W.e.f.2015-2018 ("15AC") SYLLABUS

OBJECTIVES: The students will be able to

- Know the concept of management accounting.
- Understand the relevance and importance of the tools and techniques of management in decision making.
- Apply the tools and techniques of decision making in management accounting.

COURSE:

UNIT – I: Analysis of financial statement, Analysis: meaning, advantages and limitations – Different types of financial statements – preparation and presentation of financial statements. Comparative balance sheet – Horizontal and vertical analysis. Common size balance sheet, Trend analysis (including problems).

UNIT – II: Funds flow and cash flow analysis (including problems) as per AS-3

UNIT – III: Ratio analysis – meaning of ratio analysis, classification of ratios – advantages and limitations of ratio , computation and interpretation of different accounting ratios.

UNIT – IV: Standard costing and variance analysis – material variance – material price variance, material usage variance, material cost variance, material mix variance.

UNIT – V: Budgetary control-meaning of budgets-budgeting-fixed budget –flexible budget-production budget-sales budget.

REFERENCES:

1. Introduction to Management Accounting, Charles.J. Hornyren, Gary.L.Sundem. Prentice Hall of India Pvt Ltd New Delhi (1991)
2. Elements of Management Accountancy. H. Prem Raj. Sri Hamsrala Publications, Delhi (1998)
3. Management Accounting M.Y.Khan, P.K.Jain, Tata MC Graw Hill Publishing Company Ltd, New Delhi (1989).

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