

UNIVERSITY OF MADRAS
B.Com. (GENERAL) DEGREE COURSE
SYLLABUS WITH EFFECT FROM 2020-2021

BGE-CSC18

CORE-XVIII: MANAGEMENT ACCOUNTING
Common to BCom(A&F), BCom(CS), BCom(BM),
BCom(MM), BCom(CA) & BCom(ISM)

Inst.Hrs : 6
Credits : 4

YEAR: III
SEMESTER: VI

OBJECTIVES

- To enable the students to get knowledge about the various techniques of Management Principles.
- To make the students to get practical skill in solving management problems.

OUTCOME:

- Understand the primary purpose of management accounting namely financial statement analysis and budgetary control
- Develop and apply budget for planning and controlling purpose.

UNIT I: Introduction

Management Accounting - Meaning- Scope- Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.

UNIT II: Financial Statement Analysis

Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common size Statement – Trend Analysis.

UNIT III: Ratio Analysis

Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios Turnover Ratios – Capital Structure Ratios – Leverage Ratios – Calculation of Ratios.

UNIT IV: Fund Flow Analysis & Cash Flow Analysis

Introduction, Meaning of Funds Flow Statement-Ascertainment of flow of funds- Technique of preparing funds flow statement- Schedule of Changes in Working Capital- Adjusted Profit and Loss account-Funds Flow Statement

Meaning of Cash Flow Statements – Advantages – Limitations – Preparation of Cash Flow Statement – Types of Cash flows - Operating, Financing and Investing Cash flows.

UNITV: Budgetary Control & Marginal Costing

Budgetary Control – Meaning – Preparation of various Budgets – Cash Budget - Flexible Budget – Production Budget – Sales Budget. Capital Expenditure Control - Application of Marginal Costing in Decision Making – Make or Buy –Shut down or Continue – Exploring New Markets.

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

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TEXT BOOK:

1. Rajiv Kumar Goel , Ishaan Goel – Concepts Building Approach to management Accounting –CENGAGE New Delhi
2. Drury – Management and Cost Accounting with CourseMate
3. Maheswari,S.N.,Management Accounting, Sultan Chand & Sons

REFERENCE BOOKS:

1. MurthyA andGurusamy S ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai
2. Charles T. Horngren and Gary Sundem, N, Introduction to Management Accounting, Prentice Hall
3. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers
4. Reddy, T.S. & Dr. Hariprasad Reddy, Y, Management Accounting, Margham Publications, Chennai.
5. Hansen - Mowen, Cost Management Accounting and Control, South Western College

WEB REFERENCE:

1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. www.thestudentcpa.com