

B. Com V Semester Syllabus implemented from academic year 2017-18

B.COM V SEMESTER

5.1 MANAGEMENT ACCOUNTING

Lecture per Week: 4 hours

Max Marks: 80 (End Sem.) + 20 (IA) = 100

Exam Duration: 3 Hours

OBJECTIVES:

1. To familiarize students with various concepts, terms and tools of Management Accounting.
2. To develop financial analytical skill of students.
3. To create consciousness among the students about sources and application of funds.

Units	Topics	No of periods
I	Introduction to Management Accounting: Meaning and definition of Management Accounting, Origin, Scope, Objectives and Functions of Management Accounting, Advantages and Disadvantages of Management Accounting, Distinction between Financial Accounting and Management Accounting, Distinction between Cost Accounting and Management Accounting, Installation of Management Accounting System, Tools and Techniques of Management Accounting, Role of management Accountant.	10
II	Financial Analysis & Interpretation: Meaning and definition of Financial Analysis, Difference between Analysis and Interpretation, Objectives, Types of Financial Analysis, Steps in Financial Analysis, Tools of Financial Analysis; Comparative Financial Statement, Common - size Financial Statements and Trend Analysis, Uses and Limitations of financial analysis.	10
III	Ratio Analysis: Meaning, definition, Importance, Mode of Expression, Advantage and Limitations of Ratios. Classifications of Ratios, a) Liquidity Ratios: Current Ratio, Liquidity Ratio, b) Solvency Ratios; Debt-Equity Ratio, Proprietary Ratio, Capital Gearing Ratio, c) Efficiency Ratios; Fixed Assets Turnover Ratio, Working Capital Turnover Ratio, Stock Turnover Ratio, d) Profitability Ratios; Gross Profit Ratio, Net Profit Ratio, Operating Profit Ratio & Operating Ratio.	10
IV	Funds Flow Statement: Meaning of Funds, Flow of Funds and Funds Flow Statements, Objectives difference between Income Statement and Funds Flow Statement difference between Balance Sheet and Funds Flow Statement, Steps in Preparation of Funds Flow Statement Schedule of Changes in Working Capital, Funds from operation, Treatment of Provision for Taxation and Proposed Dividend, Sources and Application of funds, uses and limitations of Funds Flow Statement.	10
V	Cash Flow Statement: Meaning, Objectives, Difference between Cash Flow and Funds Flow Statement, Steps in preparation of cash flow statement, cash from operations, sources and applications of cash, cash flow Statement under traditional method, Cash flow Statement as per AS3 (Revised) uses and limitations of Cash flow	10
	Suggested Project Report: Preparation of Project Report on Financial analysis of any company /Bank/co-operative society.	

SUGGESTED REFERENCES:

1. Hingorani, Ramanathan and Grewal; Management Accounting: Sultan Chand, & Sons Darya ganj, New Delhi - 40002
2. I. M. Pandey; Management Accounting: Vikas Publishing House Pvt. Ltc!, New Delhi.
3. Ravi M. Kishor; Cost and Management Accounting: Taxman Allied Services (Pvt,Ltd) New Delhi.
4. Dr. S. N. Maheshwari; Principles of Management Accounting: Sultan Chand and Sons, New Delhi.
5. M. Y. Khan & P. K. Jain; Management Accounting: Tata Mcgraw Hill Publications, New Delhi.
6. Vinaykumar & Joshi; Principle of Management Accounting: Himalaya Publishing House Mumbai.
7. Dr.J.G.Naik, Management Accounting, R.Chand & Sons, New Delhi.
8. Dr.R.V.Diwan, Management Accounting, Jaymala publications, Belgaum.
9. Dr.B.B.Kalatippi, Management Accounting, Siddalingshwar Prakashan, Gulbarga
10. Dr. G. B. Baligar, Principles of Management accounting, Ashok Prakashan, Hubli.