

<b>YEAR - III</b>	<b>MANAGEMENT ACCOUNTING</b>	<b>CM616S</b>
<b>SEMESTER - VI</b>		<b>HRS/WEEK -6</b>
<b>CORE - 19</b>		<b>CREDIT - 5</b>

### **Objectives**

1. To enable the students to understand the basic concepts of management accounting.
2. To help the students to acquire knowledge in various techniques of Financial statement analysis and Budgetary control.

### **UNIT I**

**12 HOURS**

Management accounting – meaning – definitions – characteristics – scope – function – tools and techniques of management accounting – advantages – limitations.

### **UNIT II**

**18 HOURS**

Financial statement analysis-ratio analysis- Meaning, classifications, uses, limitations, preparation of balance sheet.

### **UNIT III**

**25 HOURS**

Fund flow statement – meaning of funds – preparation of fund flow statement cash flow statement – meaning – importance – differences between fund flow and cash flow statement – advantages – Limitations of cash flow statement – preparation of cash flow statement according to latest accounting standards.

### **UNIT IV**

**17 HOURS**

Budget – Budgetary Control - Meaning and definition- objectives of budgetary control – advantages – limitations – essentials of successful Budgetary control .Zero based budgeting- preparation of functional budgets – cash, fixed and flexible budgets.

### **UNIT V**

**18 HOURS**

Capital Budgeting - Meaning – definition – importance – methods of capital budgeting – pay back period, accounting rate of return, net present value method, and internal rate of return method.

### **Text Books**

1. S. N. Maheswari, Accounting Financial control, S. Chand & Sons, New Delhi.
2. S. Reddy & Murthy Management Accounting – Margam publications, Chennai.
3. RSN. Pillai & Bhagavathi, Management Accounting, S. Chand & Company limited, New Delhi

## **References**

1. Dr. S. Ganesan, S. R. Kalavathi – Management Accounting – Thirumalai publication, Nagarkoil.
2. H. Y. Khan & P. K. Jain – Management Accounting – tata McGraw Hill Co. Ltd. New Delhi
3. SP. Iyengar, Cost and management accounting – S. Chand & Co. Ltd., New Delhi
4. K. Ramachandran & R. Srinivasan. Management accounting theory & problems – Sriram Publication, Trichy.
5. Guruprasad Murthy – management accounting – Himalaya publishing house, New Delhi.

## **QUESTION PAPER PATTERN (Maximum 75 marks)**

Theory: 20 Problems: 80

1. Part-A:  $10 \times 2 = 20$  marks. All the questions to be answered.
2. Part-B :  $5 \times 5 = 25$  marks. Five out of seven. [ open choice]
3. Part-C :  $3 \times 10 = 30$  marks. Three out of Five. [ open choice]