

MANAGEMENT ACCOUNTING

Sem	Subject Code	Category	Lecture		Theory		Practical	Credits
			Hrs P/W	Hrs P/Sem	Hrs P/W	Hrs P/Sem		
V	21CCC5B	Core - XII	6 hrs per week	90	6 hrs per week	90	-	4

COURSE OBJECTIVES:

- To understand the basic concepts and principles of management Accounting.
- To enable the students to develop the ability to analyses and communicate quantitative and non-quantitative information relating to effective planning and decision making.

COURSE OUTCOMES:

On the successful completion of the course, the students will be able

Co Number	Co Statement	Knowledge Level (K1- K5)
CO1	To know the basic concepts of Management Accounting and to acquire the process of reviewing and analyzing the company's financial statement with the help of various tools.	K1
CO2	To gain knowledge about the flow of cash in and out of the firm through the preparation of statement.	K2
CO3	To apply and analyze the various classification of ratio's based on the management information.	K3
CO4	To understand the importance of budgets and applying the techniques in various functional budgets.	K4
CO5	To acquire the knowledge relating to fair use of capital, when going for huge investments in assets.	K4

Knowledge Level: K1- Remember, K2- Understand; K3- Apply; K4- Analyze

MAPPING WITH PROGRAMME OUTCOMES:

COS	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	M	S	S	S	S
CO2	S	S	S	M	S	S
CO3	S	S	M	S	S	M
CO4	S	S	S	S	M	S
CO5	M	S	S	S	S	M

S- Strong; M- Medium; L- Low

UNIT- I: INTRODUCTION TO MANAGEMENT ACCOUNTING AND FINANCIAL

STATEMENT ANALYSIS

20 Hours

Management Accounting –Meaning - Characteristics - Functions –Distinction between Financial Accounting and Management Accounting – Distinction between Management Accounting and Cost Accounting - Tools and Techniques of Management Accounting-Financial Statements – Meaning – Nature and Significance of Financial Statements - Analysis and Interpretation of Financial Statements – Tools and Techniques of Financial Statement Analysis- Comparative Statement - Common Size Statement and Trend Analysis.

UNIT- II: RATIO ANALYSIS

20 Hours

Ratio Analysis - Introduction - Meaning of Ratios – Steps in Ratio Analysis – Advantages and Limitations of Ratio Analysis- Classification of Ratios – Computation of Profitability Ratios - Turnover Ratios or Activity Ratios - Solvency or Financial Ratios- Reconstruction of Income Statement and Balance Sheet. (Simple Problems)

UNIT – III: CASH FLOW STATEMENT (AS PER AS-3REVISED)

20 Hours

Cash Flow Statement - Advantages and Limitations of Cash Flow Statement - Cash Flow from Operating Activities - Investing Activities - Financial Activities - Preparation of Cash Flow Statement as per Accounting Standard 3 (Revised). (Simple Problems).

UNIT – IV: BUDGETS AND BUDGETARY CONTROL

15 Hours

Meaning of Budget and Budgetary Control - Objectives of Budgetary Control - Essentials of Budgetary Control -Advantages and Limitations of Budgetary Control - Classification of Budgets- - Sales Budget - Production Budget - Material Consumption Budget - Material Purchase Budget - - Overhead Budget - Cash Budget- Master Budget - Flexible Budget.

UNIT – V: CAPITAL BUDGETING

15 Hours

Meaning and Definition of Capital Budgeting – Features – Need and Importance of Capital Budgeting – Factors affecting Capital Expenditure Decisions – Methods of Capital Budgeting – Payback Period - Accounting Rate of Return - Net Present Value (NPV) and Profitability Index method.

DISTRIBUTION OF MARKS: THEORY 20% AND PROBLEMS 80%

TEXT BOOKS:

S.No	Author	Title of The Book	Publications	Year of Publication
1	T.S Reddy and Y. Hari Prasad Reddy	Management Accounting	Margham Publication	2018
2	Dr.S.N. Maheswari	Management Accounting	Sultan chand and sons	2016
3	S.P. Gupta	Management Accounting	Sultan chand and sons	2017

REFERENCE BOOKS:

S.No	Author	Title of the Book	Publications	Year Of Publication
1	R.S.N Pillai and Bhagavathi	Management Accounting	Sultan chand	2015
2	Dr.A.Murthy and Dr. S. Gurusamy	Management Accounting	Vijay Nicole	2016
3	RaviKishore	Cost Management Accounting and	Taxman allied service	2010

TEACHING METHODOLOGY:

- Class room teaching
- Discussions
- PPT Presentations
- Seminar
- Blended Learning

SYLLABUS DESIGNERS:

- Dr. T. Bharathi, Assistant Professor in Commerce.
- Mrs. P. Indhumathi, Assistant Professor in Commerce.