

ACCOUNTING AND FINANCE FOR MANAGERS (B.Sc ISM)

Sem	Subject Code	Category	Lecture		Theory		Practical	Credit
			Hrs P/W	Hrs P/Sem	Hrs P/W	Hrs P/Sem		
III		Allied Paper-III	7 hrs per week	105	7 hrs per week	105	-	5

COURSE OBJECTIVES

- To understand the application of accounting techniques for management.
- To emerge the capacity in taking managerial decisions.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level (K1 – K5)
CO1	To Understand the conceptual framework of Management Accounting	K1
CO2	To Acquire knowledge to solve profitability ratio, turnover and solvency ratio	K2
CO3	To Familiarizing the preparation of cash flow statement	K3
CO4	To have practical knowledge in calculation of marginal cost and applications of marginal costing.	K2
CO5	To gain expertise in preparation of budgeting and budgetary control.	K3

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	M	S	S
CO2	S	S	S	M	M	S
CO3	M	S	M	M	S	M

CO4	S	M	S	S	M	M
CO5	M	S	S	M	M	S

S-Strong;

M-Medium;

L-Low

UNIT – I INTRODUCTION OF MANAGEMENT ACCOUNTING 20 hrs

Management Accounting: Meaning, Definition, Objectives, Functions, Advantages and Limitations – Difference between Management Accounting and Financial Accounting.

UNIT – II RATIO ANALYSIS 25 hrs

Ratio Analysis: Meaning, Definition– Advantages and Limitations of Ratio Analysis – Classification – Profitability Ratio - Turnover Ratio – Solvency Ratio (Reconstruction of P&L A/c and Balance sheet Excluded) (Simple Problems).

UNIT – III CASH FLOW STATEMENT 20 hrs

Cash flow Analysis: Meaning, Definition – Objectives, Functions – Concepts of Cash flow – Cash Flow statement (only AS3 model) (Simple Problems).

UNIT – IV MARGINAL COSTING 20 hrs

Marginal costing and Managerial Decision - Definition – Advantages and Limitations – Cost Volume Profit Analysis - BEP – Margin of Safety – P/V Ratio – Key Factor- Make or Buy Decision(Simple Problems).

UNIT – V BUDGET AND BUDGETARY CONTROL 20 hrs

Budget and Budgetary Control: Definition – Objectives – Uses and Limitations – Preparation of Production – Sales and Flexible Budget – Zero Base Budgeting (Simple Problems).

DISTRIBUTION OF MARKS: Problems – 80% and Theory - 20%

TEXT BOOKS

S.No	Author	Title of the book	Publisher	Year of publication
1	S.P.Gupta	Management Accounting	Sultan Chand & Sons	2015
2	T.S. Reddy & Hari Prasad Reddy	Management Accounting	Marham Publications	2015
3	R.S.N. Pillai & Bhagavathi	Management Accounting	Sultan Chand & Sons	2010

4	S.P. Jain and Narang	Cost Accounting	kalyani Publishers	2010
---	----------------------	-----------------	--------------------	------

REFERENCE BOOKS

S.No	Author Name	Title of the book	Publication	Year
1.	S.P.Gupta	Management Accounting	Sultan chand & sons, New Delhi	2017
2.	T.S.Reddy and Hari Prasad reddy	Management Accounting	Margham Publications	2018
3.	R.S.N Pillai & Bagavathy	Management Accounting	Sultan chand & sons, New Delhi	2018
4.	S.P.Jain and K.L.Narang	Cost Accounting	Kalyani Publishers	2009
5.	Dr.S.N.Maheswari	Principles of Management accounting	Sultan chand & sons, New Delhi	2009
6.	A.Tom Nelson	Management Accounting	Macmillan, New York	1970
7.	Arell, P., & McLaney, E.	Management Accounting for Decision Makers	Essex, Pearson Education Ltd	2009
8.	Shashi.K.Gupta, R.K.Sharma & Anu. J Gupta	Management Accounting	Kalyani publication	2014
9.	Shashi.K.Gupta, R.K.Sharma & Anu. J Gupta	Accounting for Management	Kalyani publication	2016
10.	CA B.Saravana Prasath	Advanced Management Accounting	Wolters Kluwer	2015

TEACHING METHODOLOGY

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

WEBSITE SOURCES

- www.wikipedia.com
- www.investopedia.com
- www.cosmos-publicationbooks.com

SYLLABUS DESIGNERS

1. Ms.J.Janani, Assistant Professor in Commerce
- 2 .Dr.J.Subetha, Assistant Professor in Commerce