

## ADVANCED MANAGEMENT ACCOUNTING

Sem	Subject Code	Category	Lecture		Theory		Practical	Credits
IV	21CPCO4B	Core XIV	6 hrs per week	90	6 hrs per week	90	NIL	5

### COURSE OBJECTIVES:

- To enable the student to acquire sound knowledge of concept, methods and techniques of management accounting.
- To make the students to develop competence with their usage in managerial decision making and control.

### COURSE OUTCOMES:

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

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL (K1- K4)
CO1	To understand the analysis and interpretation of data	K2
CO2	To apply the ratio analysis in day to day business.	K2
CO3	To draft and prepare cash flow statement	K4
CO4	To analyse the budgets and budgetary control	K3
CO5	To elucidate responsibilities Accounting and MIS	K4

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

### MAPPING WITH PROGRAMME OUTCOMES:

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

*S- Strong; M- Medium; L- Low*

**UNIT- I ANALYSIS AND INTERPRETATION OFFINANCIALSTATEMENTS****15 Hours**

Meaning and Definition of Accounting – Characteristics –Functions of Management Accounting - Tools and Techniques of Management Accounting - Financial Statements- Nature and Significance - Limitations- Essentials- Tools or Techniques of Financial Statement Analysis- Comparative Financial Statements-Common Size Statement- Trend Analysis.

**UNIT-II RATIO ANALYSIS****15 Hours**

Ratio Analysis- Nature- Importance- Limitations- Classification of Ratios - Profitability Ratios- Activity/Turnover Ratios – Liquidity and Solvency Ratios - Reconstruction of Income Statement and Balance Sheet.

**UNIT-III CASHFLOW STATEMENT****20 Hours**

Meaning –Advantages and Limitations –Preparation Cash Flow Statement as per Accounting Standard 3 (Revised) - Practical Problems.

**UNIT-IV BUDGET AND BUDGETARY CONTROL****20 Hours**

Meaning of Budget and Budgeting - Budgetary Control - Definition- Objectives- Advantages- Limitations- Essentials of Successful Budgetary Control – Classifications of Budgets- Sales Budget- Production Budget-Material Budget- Purchase Budget - Labour Budget- Overhead Budgets -Cash Budget – Flexible Budget - Master Budget.

**UNIT-V RECENT TRENDS IN MANAGEMENT ACCOUNTING****20 Hours**

Social Responsibility Accounts- Definition- Steps- Responsibility Centers – Human Resource Accounting- Benefits- Criticism- Role of Human resource accounting in present era.

MIS- Meaning- Essential of Ideal Report- General Principles of Good Reporting- Methods of Reporting Types of Reporting.

**DISTRIBUTION OF MARKS: PROBLEMS: 80% THEORY: 20%****TEXT BOOKS:**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHER	YEAR OF PUBLICATION
1	C.B. Gupta	Management Accounting	Sultan Chand and Sons	2018

**REFERENCE BOOKS:**

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHER	YEAR OF PUBLICATION
1	T.S. Reddy & Hari Prasad Reddy	Management Accounting	Margham Publications	2015
2	R.S.N. Pillai and Bhagavathi	Management Accounting	S Chand Publishing	2010

**TEACHING METHODOLOGY:**

- Class Room Teaching
- Assignments
- Discussions
- Home Test
- PPT Presentations

**SYLLABUS DESIGNERS:**

- Dr. R. Padmaja, HOD of Commerce.
- Ms. J. Janani, Assistant Professor of Commerce