

## MANAGEMENT ACCOUNTING (BBA)

Sem	Subject Code	Category	Lecture		Theory		Practical	Credit
			Hrs P/W	Hrs P/Sem	Hrs P/W	Hrs P/Sem		
V		Core Paper- XIII	6 hrs per week	90	6 hrs per week	90	-	4

### COURSE OBJECTIVES

- The main objective of this course is to develop conceptual understanding of the fundamentals of management accounting.
- To enable the students to practice management related accounts to the prescribed standards.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level (K1 – K5)
<b>CO1</b>	To understand the basic information about management accounting.	<b>K2</b>
<b>CO2</b>	To examine the Problems by using different ratios.	<b>K2</b>
<b>CO3</b>	To study the analysis of fund flow and cash flow statement.	<b>K3</b>
<b>CO4</b>	To gain the knowledge about diverse budgets.	<b>K2</b>
<b>CO5</b>	To obtain the concept and investment proposals of capital budgeting.	<b>K2</b>

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

### MAPPING WITH PROGRAMME OUTCOMES

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

CO5	M	S	S	M	M	M
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**S-Strong;**

**M-Medium;**

**L-Low**

### **UNIT-I: INTRODUCTION**

**15 hrs**

Management Accounting: Definition, Objectives, Functions- Advantages and Limitations- Financial Statement Analysis- Comparative and Common Size Statements.

### **UNIT-II: RATIO ANALYSIS**

**20 hrs**

Introduction- Meaning of Ratio- Advantages- Classification of Ratios- Liquidity, Solvency or Financial Ratios, Turnover or Activity Ratios and Profitability Ratios.

### **UNIT-III: CASH FLOW STATEMENT-II (As per AS-3)**

**15 hrs**

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

### **UNIT-IV: BUDGET AND BUDGETARY CONTROL**

**20 hrs**

Budget and Budgetary Control: Objectives- Essentials- Uses and Limitations, Preparation of Material Purchase, Production, Sales, Flexible Budget- Zero Base Budgeting.

### **UNIT-V: CAPITAL BUDGETING**

**20 hrs**

Capital Budgeting: Concepts- Nature- Advantages and Limitations-Pay Back Period, ARR, NPV, IRR and Present Value Index.

**DISTRIBUTION OF MARKS: 80% Problems and 20% Theory**

### **TEXT BOOKS:**

<b>S.No</b>	<b>Author</b>	<b>Title of the book</b>	<b>Publisher</b>	<b>Year of Publications</b>
1	T. S. Reddy & Hari Prasad Reddy	Management Accounting	Margaham Publication, Chennai	2019
2	Manmohan &Goyal	Management Accounting	Saithiya Bhavan, Agra	2019
3	S.N. Maheshwari	Management Accounting	S.Chand & Sons, New Delhi.	2019
4	R.S.N.Pillai & Bhagavathi	Management Accounting	S.Chand & Co.,	2019
5	Dr.A.Murthy&	Management	Vijay Nicole	2019

	Dr.S.Gurusamy	Accounting	Imprints Pvt.ltd.	
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### REFERENCE BOOKS:

S.No	Author	Title of the book	Publisher	Year of Publications
1	I.M.Pandey	Management Accounting	Vikas	2018
2	M.Y.Khan &P.K.Jain	Management Accounting	Mc.Graw hill	2017
3	Parashar Banarjee	Management Accounting	Palmview	2018
4	M.P.Pandikumar	Management Accounting	S.Chand & Co.,	2008
5	S.N. Maheshwari	A Text book of accounting for Management	Vikas	2018
6	Deepak Gupta	Best Management Accounting	Kindle Edition	2018
7	Kaplan	Advanced Management Accounting	Kaplan Publishing	2019
8	C.A. B. Saravana Prasath	Advanced Management Accounting	Padhuka Publisher	2019
9	Charles T. Horngren , <a href="#">Gary L. Sundem</a> , <a href="#">Jeff O. Schatzberg</a>	Introduction to Management Accounting	Pearson Publisher	2018
10	I.C.Jain	Management Accounting	Kindle Edition	2018

### TEACHING METHODOLOGY

- Class room teaching
- Discussions
- PPT Presentations
- Chalk & Board
- Seminar
- Blended learning

### WEBSITE SOURCES:

- [www.wikipedia.com](http://www.wikipedia.com)

- [www.investopedia.com](http://www.investopedia.com)

**SYLLABUS DESIGNER:**

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