

B.COM. SEMESTER – 5		
6	DSE – 3	Management Accounting - 1

Name of the Course: **Management Accounting - 1**

Course credit: **03**

Teaching Hours: **45 (Hours)**

Total marks: **100**

Objectives:

To provide the knowledge about the use of financial, cost and other data for the purpose of managerial plans, control and decision making

Unit	Content	No. of Lectures
1	(A) MANAGEMENT ACCOUNTING BRIEF CONCEPT - Management Accounting [Brief concept only] (B) FUND FLOW STATEMENT - Introduction - Accounting & Managerial meaning of the term "Fund", "Fund flow" & "Fund flow statement" - Sources and Application of fund Flow - Importance & Managerial utility of fund flow statement - Limitations of fund flow statement - Procedure to prepare Working capital statement, Profit & loss adjustment account and fund flow statement - Practical Questions Relating to prepare Fund flow statement	03 11
2	CASH FLOW STATEMENT: - Introduction, meaning of term Cash, Cash Equivalent, Cash Flow and Cash Flow Statement - Classification of Cash Flow - Utility and limitation of cash flow statement - Preparation of cash flow statement according Indian Accounting Standard - 3 - Practical Questions	11
3	STANDARD COSTING-1 [MATERIALS VARIANCES]: - Introduction-Meaning of Standard Cost and Standard Costing - Applications Advantages and Limitations of Standard Costing - Standard Cost Committee - Types of Standards and its' Setting Procedure - Meaning of Variance and Variance Analysis	10
4	STANDARD COSTING-2 [LABOUR VARIANCES]:	10



	<ul style="list-style-type: none"> - Introduction-Meaning - Labour Standards and Labour Variances - Practical Questions Relating to Calculate Labour Variances Only 	
Total Lectures		45

SUGGESTED READINGS AND REFERENCE BOOKS:

1. Introduction to Management Accounting: Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Pearson Education.
2. Management Accounting: Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Dorling Kindersley (India) Pvt. Ltd
3. Management Accounting: Singh, Surender, Scholar Tech Press, New Delhi.
4. Managerial Accounting: Garrison H., Ray and Eric W. Noreen McGraw Hill
5. Management Accounting: Goel, Rajiv, International Book House,
6. Managerial Accounting By *Dr. Shailesh N. Ransariya*, Vista Publishers, Ahmedabad (India)
7. Management Accounting: Arora, M.N. Vikas Publishing House, New Delhi.
8. Management Accounting: Maheshwari S.N. & S.N. Mittal Shree Mahavir Book Depot, New Delhi.
9. Management Accounting: Theory & Practice Singh S. K. & Gupta Lovleen Pinnacle Pub.
10. Principles of Management Accounting: Manmohan S. N. Goyal
11. Management Accounting: Moore, Carl L, Jaediche Robert K.
12. Management Accounting: Hingorani
13. Management Accounting: N. P. Shrinivasan
14. Management Accounting: Khan and Jain
15. Advanced Management Accounting: Ravi M. Kishore
16. Cost Accounting A Managerial Emphasis: Horngren, Foster, Datar

Note: Latest Editions of the above books may be used.

