

B.COM. SEMESTER – 6		
6	DSE – 3	Management Accounting – 2

Name of the Course: **Management Accounting – 2**
 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 & planning, control and decision making

Unit	Content	No. of Lectures
1	RATIO ANALYSIS: <ul style="list-style-type: none"> - Introduction-Financial Analysis and Interpretation - (Brief Explanation) - Meaning and Nature of Ratio - Accounting Ratio and Ratio Analysis - Importance & Utility and Limitations of Ratio Analysis - Classification of Accounting Ratios [A] Traditional Classification: (Revenue, Balance-Sheet and Composite) [B] Functional Classification: (As per Accounting Data and User-Parties, Different Ratios for Solvency, Liquidity, Turnover and Profitability) <ul style="list-style-type: none"> - <i>Practical Questions (Excluding Reverse types of Practical Problems)</i> 	11
2	BUDGET AND BUDGETARY CONTROL BRIEF CONCEPT: [A] BUDGETING & BUDGETARY CONTROL [Theoretical concept] <ul style="list-style-type: none"> - Budget And Budgetary Control Brief Concept Only [B] CAPITAL BUDGETING: <ul style="list-style-type: none"> - Introduction and Meaning, - Importance and Process of Capital Budgeting. - Methods based on profit and recovery of cash outlays: - Pay-Back Method. - Accounting Rate of Return (ARR) Method. - Methods base done present value of cash flows: - Net Present Value (NPV). - Profitability index (PI) Method. - Internal Rate of return (IRR) Method. - Practical Questions 	13



3	CASH BUDGET: <ul style="list-style-type: none"> - Introduction and meaning - Concepts of optimum cash balance - Objective of preparation of cash budget - Cash receipt and Cash Payment - Practical Question(Preparation of cash budget only) 	10
4	FLEXIBLE BUDGET: <ul style="list-style-type: none"> - Introduction–Meaning-Utility - Relation of Cost, sales and profit in Stocks, - Preparation of flexible budget - Practical Questions 	10
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.

