

III Year - V SEMESTER Core paper - XIII L T P		L	T	P	TOTAL	CREDIT
UIS15501	MANAGEMENT ACCOUNTING	4	1	0	5	4

III BCOM ISM

Maximum 100 marks (Internal 50 marks; External 50)

OBJECTIVES

1. To explain the theoretical concepts of management accounting.
2. To explain the application of various management accounting techniques.

UNIT - I

Management Accounting – Meaning, scope, importance and limitations – Management Accounting vs. Cost Accounting. Management Accounting vs. Financial Accounting – Management Accountant – Roles and Responsibilities.

S.NO	DATE	DAY ORDER	DESCRIPTION
1	21-06-2017	I	Issue of Syllabus and Introduction to Management Accounting
2	22-06-2017	II	Definition and Meaning of Management Accounting
3	23-06-2017	III	Scope and Objectives of Management Accounting
4	27-06-2017	IV	Importance and Limitations of Management Accounting
5	28-06-2017	V	Management Accounting vs. Cost Accounting
6	29-06-2017	I	Management Accounting vs. Cost Accounting
7	30-06-2017	II	Management Accounting vs. Financial Accounting
8	03-07-2017	III	Management Accounting vs. Financial Accounting
9	04-07-2017	IV	Management Accountant – Roles Responsibilities.
10	05-07-2017	V	Management Accountant – Roles Responsibilities.
11	06-07-2017	I	Revision
12	07-07-2017	II	ISSUE OF ASSIGNMENT QUESTIONS

UNIT - II

Analysis and Interpretation of Financial Statements – Nature, objectives, tools – Methods – Comparative Statements, Common Size statement and Trend analysis.

S.NO	DATE	DAY ORDER	DESCRIPTION
13	10-07-2017	III	Analysis and Interpretation of Financial Statements
14	11-07-2017	IV	Analysis and Interpretation of Financial Statements - Nature
15	12-07-2017	V	Analysis & Interpretation of Financial Statements - Objectives
16	13-07-2017	I	Analysis and Interpretation of Financial Statements - Tools
17	14-07-2017	II	Analysis and Interpretation of Financial Statements - Methods
18	17-07-2017	III	Analysis and Interpretation of Financial Statements - Methods
19	18-07-2017	IV	Comparative Statements – Problems
20	19-07-2017	V	Comparative Statements – Problems
21	20-07-2017	I	Common Size statement
22	21-07-2017	II	Common Size statement
23	24-07-2017	III	Trend analysis
24	25-07-2017	IV	Trend analysis.
25	26-07-2017	V	Revision

UNIT - III

Ratio Analysis – Interpretation, benefits and limitations – Classification of ratios – Computation of Ratios.

S.NO	DATE	DAY ORDER	DESCRIPTION
26	27-07-2017	I	Ratio Analysis

27	28-07-2017	II	Ratio Analysis – Interpretation
28	31-07-2017	III	Ratio Analysis – Benefits and limitations
29	01-08-2017	IV	Classification of ratios
30	02-08-2017	V	Computation of Ratios
31	03-08-2017	I	Computation of Ratios – Problems
32	04-08-2017	II	Computation of Ratios – Problems
33	07-08-2017	III	Computation of Ratios – Problems
34	08-08-2017	IV	Computation of Ratios – Problems
35	09-08-2017	V	CYCLE TEST – I
36	10-08-2017	I	CYCLE TEST – I
37	11-08-2017	II	CYCLE TEST – I

UNIT - VI

Funds flow and Cash flow statements. Budgets and budgetary control – Meaning, objectives, merits and demerits – Types of Budgets – Production, Cash Budget, Flexible Budgets and Master Budget.

S.NO	DATE	DAY ORDER	DESCRIPTION
38	16-08-2017	III	Funds Flow – Meaning and Objectives, Merits and Demerits
39	17-08-2017	IV	Changes in Working Capital
40	18-08-2017	V	Changes in Working Capital
42	22-08-2017	II	Preparation of Important Ledgers – Provision for Tax, Dividend
43	23-08-2017	III	Calculation of Funds From Operation
44	24-08-2017	IV	Calculation of Funds From Operation

45	28-08-2017	V	Preparation of Funds Flow Statement
46	29-08-2017	I	Preparation of Funds Flow Statement
47	30-08-2017	II	Cash Flow Statement – Cash from Operation
48	31-08-2017	III	Preparation of Cash Flow Statement
49	01-09-2017	IV	Preparation of Cash Flow Statement
50	04-09-2017	V	Cash Budget
51	05-09-2017	I	Cash Budget
52	06-09-2017	II	Flexible Budgets
53	07-09-2017	III	Master Budget
54	08-09-2017	IV	CYCLE TEST – II
55	11-09-2017	V	CYCLE TEST – II
56	12-09-2017	I	CYCLE TEST – II

UNIT -V

Capital Budgeting – Capital Expenditure Control – Capital Budgeting Techniques - PBP, NPV, ARR and IRR.

S.NO	DATE	DAY ORDER	DESCRIPTION
57	13-09-2017	II	Capital Budgeting – Capital Expenditure Control
58	14-09-2017	III	Capital Budgeting Techniques
59	15-09-2017	IV	PBP
60	18-09-2017	V	PBP
61	19-09-2017	I	NPV
62	20-09-2017	II	NPV

63	21-09-2017	III	ARR
64	22-09-2017	IV	ARR
65	25-09-2017	V	IRR.
66	26-09-2017	I	IRR.
67	27-09-2017	II	<i>REVISION – PART – A</i>
68	03-10-2017	III	<i>REVISION – PART – B</i>
69	04-10-2017	IV	<i>ISSUE OF QUESTION BANK</i>
70	05-10-2017	V	MODEL EXAMINATION
71	06-10-2017	I	MODEL EXAMINATION
72	09-10-2017	II	MODEL EXAMINATION
73	10-10-2017	III	MODEL EXAMINATION
74	11-10-2017	IV	MODEL EXAMINATION
75	12-10-2017	V	MODEL EXAMINATION