

SRM Institute of Science and Technology
Faculty of Science and Humanities
Department of Commerce
Academic Year 2018-2019 – Even Semester – December 2018 to March' 2018

Subject Name: Management Accounting

Class: II B.Com. General

Sub. Code: UCM15403

Staff Name: Mr. Ezhil Maran K. P

No. of Hrs. Per week: 5

TEXT BOOK & REFERENCES

- Management Accounting (2010) – Reddy & Hariprasath Reddy, Margham Publications, Chennai.
- Management Accounting (2000)– S.N. Maheshwari, Sultan Chand Publishing, New Delhi.
- Murthy & Guruswamy, (2008), Management Accounting, Tata McGraw Hill, New Delhi

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	DAY	DATE	DAY ORDER	DESCRIPTION
1	WEDNESDAY	05-12-2018	I	Issue of Syllabus - Introduction to Subject
2	THURSDAY	06-12-2018	II	Meaning & Scope of Management Accounting
3	FRIDAY	07-12-2018	III	Importance & Limitations of Management Accounting
4	MONDAY	10-12-2018	IV	Management Accounting Vs. Cost Accounting
5	TUESDAY	11-12-2018	V	Management Accounting vs. Financial Accounting
6	WEDNESDAY	12/12/2018	I	Management Accountant – Roles and Responsibilities
7	THURSDAY	12/13/2018	II	Review -1

UNIT - II

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

S.NO	DAY	DATE	DAY ORDER	DESCRIPTION
8	FRIDAY	12/14/2018	III	Meaning & Nature for Financial Statements
9	MONDAY	12/17/2018	IV	Nature & Objectives for Financial Statements
10	TUESDAY	12/18/2018	V	Tools & Methods for Financial Statements
11	WEDNESDAY	12/19/2018	I	Analysis and Interpretation of Financial Statements
12	THURSDAY	12/20/2018	II	Meaning for - Comparative Statements, Common Size statement and Trend analysis
13	FRIDAY	12/21/2018	III	Problems in Comparative P/L Statements
14	WEDNESDAY	12/26/2018	IV	Problems in Comparative P/L Statements
15	THURSDAY	12/27/2018	V	Problems in Comparative Balance Sheet
16	FRIDAY	12/28/2018	I	Problems in Common Size P/L Statements
17	WEDNESDAY	02-01-2019	II	Problems in Common Size P/L Statements
18	THURSDAY	03-01-2019	III	Problems in Common Size Balance Sheet
19	FRIDAY	04-01-2019	IV	Problems in Trend Analysis
20	MONDAY	07-01-2019	V	Review - 2

UNIT - III

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

S.NO	DAY	DATE	DAY ORDER	DESCRIPTION
21	TUESDAY	08-01-2019	I	Meaning for Ratio Analysis
22	WEDNESDAY	09-01-2019	II	Interpretation, benefits and limitations
23	THURSDAY	10-01-2019	III	Classification of ratios
24	FRIDAY	11-01-2019	IV	Computation of Ratios.
25	THURSDAY	1/17/2019	V	Problems in Profitability Ratios
26	FRIDAY	1/18/2019	I	Problems in Profitability Ratios
27	MONDAY	1/21/2019	II	Problems in Profitability Ratios
28	TUESDAY	1/22/2019	III	Problems in Activity /Turnover Ratios
29	WEDNESDAY	1/23/2019	IV	Problems in Activity /Turnover Ratios
30	THURSDAY	1/24/2019	V	Problems in Activity /Turnover Ratios
31	FRIDAY	1/25/2019	I	Problems in Activity /Turnover Ratios
32	MONDAY	1/28/2019	II	Problems in Solvency Ratios
33	TUESDAY	1/29/2019	III	Problems in Solvency Ratios
34	WEDNESDAY	1/30/2019	IV	Problems in Solvency Ratios
35	THURSDAY	1/31/2019	V	Problems in Liquidity Ratios

36	FRIDAY	01-02-2019	I	Problems in Liquidity Ratios
37	MONDAY	04-02-2019	II	Problems in Liquidity Ratios
38	TUESDAY	05-02-2019	III	Problems in Ratios to P/L a/c and B/s
39	WEDNESDAY	06-02-2019	IV	Problems in Ratios to P/L a/c and B/s
40	THURSDAY	07-02-2019	V	Problems in Ratios to P/L a/c and B/s
41	FRIDAY	08-02-2019	I	Problems in Ratios to P/L a/c and B/s
42	MONDAY	11-02-2019	II	Review - 3

UNIT - IV

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	DAY	DATE	DAY ORDER	DESCRIPTION
43	TUESDAY	2/12/2019	III	Meaning, Objectives and merits for Funds Flow Statements
44	WEDNESDAY	2/13/2019	IV	Problems in Schedule of changes in working capital
45	THURSDAY	2/14/2019	V	Problems in Schedule of changes in working capital
46	FRIDAY	2/15/2019	I	Problems in Funds from operations
47	MONDAY	2/18/2019	II	Problems in Funds from operations
48	TUESDAY	2/19/2019	III	Problems in Funds Flow Statement
49	WEDNESDAY	2/20/2019	IV	Problems in Funds Flow Statement
50	THURSDAY	2/21/2019	V	Meaning, Objectives and merits for Cash Flow Statements
51	FRIDAY	2/22/2019	I	Problems in Cash Flow Statement
52	MONDAY	2/25/2019	II	Problems in Cash Flow Statement
53	TUESDAY	2/26/2019	III	Problems in Cash Flow Statement
54	WEDNESDAY	2/27/2019	IV	Problems in Cash Flow Statement
55	THURSDAY	2/28/2019	V	Meaning, Objectives and merits for Budgetary Control
56	FRIDAY	01-03-2019	I	Problems in Flexible budget
57	MONDAY	04-03-2019	II	Problems in Cash budget
58	TUESDAY	05-03-2019	III	Problems in Production budget
59	WEDNESDAY	06-03-2019	IV	Problems in Master budget
60	THURSDAY	07-03-2019	V	Review - 4
61	FRIDAY	08-03-2019	I	Review - 5

UNIT - V

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

S.NO	DAY	DATE	DAY ORDER	DESCRIPTION
62	MONDAY	11-03-2019	II	Meaning for Capital Budgeting - Techniques in Capital Budgeting
63	TUESDAY	3/12/2019	III	Problems in Pay-Back Period
64	WEDNESDAY	3/13/2019	IV	Problems in Pay-Back Period
65	THURSDAY	3/14/2019	V	Problems in Net Present value
66	FRIDAY	3/15/2019	I	Problems in IRR and ARR
67	MONDAY	3/18/2019	II	Problems in PBP, NPV, ARR, IRR
68	TUESDAY	3/19/2019	III	Review - 6
69	WEDNESDAY	3/20/2019	IV	Final Revision (unit I to V)