

<p align="center">Name of the Program: BBA</p> <p align="center">Course Code: BBA 4.1</p> <p align="center">Name of the Course: MANAGEMENT ACCOUNTING</p>		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Tutorials, and Problem Solving.		
<p>Course Outcomes: On successful completion of the course, the Students will demonstrate:</p> <ul style="list-style-type: none"> • Explain the application of management accounting and various tool used • Make inter – firm and inter- period comparison of financial statements • Analyse financial statements using various ratios for business decisions. • Prepare fund flow and cash flow statements • Prepare different types of budgets for the business. 		
Syllabus:		Hours
Module No. 1: Introduction to Management Accounting		8
Introduction- Meaning and Definition – Objectives – Nature and Scope–Functions- Role of Management Accountant, Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting, advantages and limitations of Management.		
Module No. 2: Ratio Analysis		14
Introduction-Meaning and Definition of ratio, Meaning of Accounting ratio, and Ratio Analysis – Uses and Limitations –Classification of ratios- Liquidity ratios, Profitability ratios and Solvency ratios. Problems on conversion of financial statements into ratios and ratios into financial statements.		
Module No. 3: Cash Flow Analysis		12
Meaning and Definition of Cash Flow Statement – Concept of Cash and Cash Equivalents - Uses of Cash Flow Statement – Limitations of Cash Flow Statement– Differences between Cash Flow Statement and Fund Flow Statement – Provisions of Ind. AS-7. Procedure for preparation of CashFlow Statement – Cash Flow from Operating Activities – Cash Flow from Investing Activities andCash Flow from Financing Activities – Preparation of Cash Flow Statement according to Ind. AS-7.		
Module No. 4: Marginal Costing		10
Introduction-Meaning and definition of marginal cost, marginal costing, features of marginal costing- terms used in marginal costing – P/V ratio, BEP, Margin of Safety, Angle of Incidence and Break-Even Chart. Break Even Analysis- assumption and uses-problems.		

Module No. 5: Budgetary Control	12
<p>Meaning and Definition of Budget and Budgetary Control, objectives of budgetary control, advantages and limitations of budgetary control, essentials of effective budgeting, Types of budget-Functional budgets, Master Budget, Fixed and Flexible Budget, Problemson Flexible budget and Cash Budget.</p>	
<p>Skill Developments Activities:</p> <ul style="list-style-type: none"> • Collect the financial statement of a company and calculate important ratios. • Collect the annual report of a company and prepare a cash flow statement. • Prepare a Break-even-chart with imaginary figures. • Prepare a flexible budget using imaginary figures. • Prepare a Cash budget using imaginary figures 	
<p>Text Books:</p> <ol style="list-style-type: none"> 1. Dr. S.N. Maheswari, Management Accounting, Mahavir Publications 2. T.S.Sexana, Advanced Cost and Management Accounting, Sultan Chand 3. Jain and Narang, Cost and Management Accounting, Kalyani Publisher. 4. Dr. S.N. Goyal and Manmohan, Management Accounting, S.N. Publications. 5. B.S. Raman, Management Accounting, United Publishers. 6. Sharma and Gupta, Management Accounting, Kalyani Publishers. 7. M N Arora, Accounting for Management, Himalaya Publisher 8. Jawahar Lal, Cost Accounting; McGraw-Hill Education (India) <p>Note: Latest edition of text books may be used.</p>	