

**B.Com. Third Year
V Semester
Management Accounting-I**

Max Marks-50

Objective:-

The objective of this course is to equip the students with the ability to analyze and interpret accounting information in managerial decision making. The Student is expected to have a good working knowledge of the subject. This course provide the student an understanding of the application of management accounting techniques.

Unit – I Management Accounting (Theory only)

- i. Meaning, Definition, Scope of Management Accounting.
- ii. Tools and Techniques of Management Accounting.
- iii. Difference between Management Accounting and Financial Accounting.
- iv. Advantages and Limitation of Management Accounting.

Unit – II Financial Statement Analysis (Theory only)

- i. Meaning, Definition, Scope of Financial Statement.
- ii. Meaning of Financial Statement Analysis.
- iii. Tools of Financial Statement Analysis (Comparative Statement, Common Size Statement, Trend Analysis).

Unit – III Ratio Analysis (Numeric only)

- i. Classification of Ratio.
- ii. Calculation of Ratio, - G/P Ratio, N/P Ratio, Return on Capital Employed Ratio, Inventory Turnover Ratio, Debtors Turnover Ratio, Creditors Turnover Ratio, Current Ratio, Liquid Ratio, Proprietary Ratio.

Unit – IV Funds Flow Statement (Numeric only)

- i. Funds From Operation (Only in Statement Form)
- ii. Statement Showing Changes in Working Capital.
- iii. Funds Flow Statement (Only in Statement Form)
- iv. Preparation of Necessary ledger Accounts to Find out hidden information.

Unit – V Cash Flow Statement (Numeric only)

Cash Flow Statement As per Revised Accounting Standard – 3 only.

Suggested Book Readings:

1. Dr. S.N. Maheshwari – Principals of Management Accounting, Sultan Chand & Sons, Delhi.
2. Prof. A.P. Rao- Management Accounting – Everest Publishing House, New Delhi.
3. Khan M.Y. & Jain P.K.- Management Accounting.
4. Dr. Jitendra Ahirrao & P.T.Bhosle – Management Accounting, Kailash Publications, Aurangabad.
5. Dr. V.R. Nagori & Dr. Sanjay Agarwal – Management Accounting, Chinmay Prakashan, Aurangabad.
6. M.A Sahaf – Management Accounting, Vikas Publication.
7. I.M. Pandey – Management Accounting, Vikas Publication.