

**B.Com. III Year**  
**VI Semester**  
**Management Accounting - II**

**Max Marks-50**

**OBJECTIVES**

The objective of the course is to equip the students with the ability to analysis interpret and use accounting information in managerial decision making. The student is expected to have a good working knowledge of the subject. This course provides the students an understanding of the application of Management accounting techniques.

**Unit - I Budget & Budgetary Control: (Theory)**

1. Meaning, Definition, and Classification of Budget
2. Meaning and Objectives of Budgetary Control
3. Advantages and Limitations of Budgetary Control

**Unit - II Cash Budget: (Numeric)**

- i. Preparation of Cash Budget under Receipt & Payment Method

**Unit - III Functional Budgets: (Numeric)**

- i. Preparation of Production and Purchase Budget
- ii. Preparation of Sales Budget
- iii. Preparation of Master Budget

**Unit - IV Capital Budgeting: (Numeric)**

1. Meaning and Types of Capital Budgeting
2. Pay Back Period Method
3. Discounted Cash Flow Method - Net Present Value Method

**Unit-V- Responsibility Accounting: (Theory)**

1. Definition, Meaning, Basic Principles, Basic Process in implementation,
2. Responsibility Reporting, Centers of Control - Cost Centre, Revenue Centre- Responsibility Centre - Profit Centre- Investment Centre.
3. Benefits of Responsibility Accounting.

**Suggested Book Readings:**

1. R. N. Anthony. G. A. Walsh - Management Accounting
2. M. Y. Khan, K. P. Jain - Management Accounting
3. I. M. Pandey - Management Accounting (Vikas)
4. J. Betty - Management Accounting
5. Sr. K. Paul - Management Accounting
6. Dr. Jawaharlal - Management Accounting
7. Man Mohan Goyal - Management Accounting
8. S. N. Maheshwari - Principles of Management Accounting
9. R. K. Sharma and Shashi K. Gupta - Management Accounting
10. Richard M. Lynch and Robert Williamson - Accounting for Management Planning and Control
11. Horngren - Introduction to Management Accounting (Pearson)
12. Debarshi Bhattacharya - Management Accounting, Pearson Publication