**SRI RAMAKRISHNA MISSION VIDYALAYA COLLEGE OF ARTS AND SCIENCE**

**(AUTONOMOUS) COIMBATORE – 641 020**

**For candidate admitted from academic year 2013-14 onwards**

**Under New Choice Based Credit System (CBCS)**

**Programme : B.Com Co-operation Subject Code :** 13UCO6CT17

**Course Title : Core: 17 Semester : VI**

**Credits : 4 Hours / Week : 5**

**Year : Third Year**

**MANAGEMENT ACCOUNTING**

**Learning Objectives:**

* To enable students to understand the Decision-making in Management Accounting.

**Unit-I**

**Management Accounting** – Meaning- Objectives – Nature and Scope – Functions – Limitations - Relationship between Management Accounting, Cost Accounting and Financial Accounting – Need and significance of Management Accounting.

**Unit-II**

**Financial Statement** **Analysis and Interpretation**– Ratio Analysis – Significance of Ratios and long term financial position – Profitability Ratios – Uses and limitations of Ratios. (Simple problems)

**Unit-III**

**Working Capital** – Concepts, Kinds, Importance of Working Capital – Working Capital Requirements and their computation – Sources of Working Capital –Fund Flow and Cash Flow Analysis (simple problems).

**Unit-IV**

**Cost Volume Profit Analysis** – Meaning - Assumption - BEP Chart - Advantages and Limitations - Marginal Applications of Marginal Costing (simple problems).

**Unit-V**

**Budgeting and Budgetary Control:** Definition, Importance, Essential, Classification of Budgets: Production Budget, Flexible Budget Cash Budget -Budgetary Control: Steps in Budgetary Control (simple problems).

**Books Recommended:**

1. Management Accounting - Sharma & Gupta, Kalyani Publishers.
2. Management Accounting - Dr.R.Ramachandran & Dr.R.Srinivasan, 12th Edition, 2002, Sri ram Publishers.
3. Management Accounting - Khan, Tata McGraw Hill
4. Management Accounting - N.P. Srinivasan
5. Management Accounting - R.N.S.Pillai & Bagavathi, S.Chand.
6. Management Accounting - S.N.Maheswari