

**K L UNIVERSITY**  
**DEPARTMENT OF COMMERCE**  
**B.Com (Honours) (Accounting & Finance)**  
V - SEMESTER

**MANAGEMENT ACCOUNTING**

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**Unit-I: Introduction: (Hours: 6 )**

Definition, Scope, Objectives of Management Accounting - Management Accounting Vs. Financial Accounting and Cost Accounting. Installation of Management Accounting System - Role of Management Accountant - Controller functions - Management Information System (Theory only).

**Unit II: Methods and techniques of analysis(Hours : 7 )**

Meaning, process and techniques of analysis of financial statements – Comparative, common size statements and trend analysis (including problems).

**Unit-III: Ratio Analysis(Hours : 12 )**

Meaning, classification, advantages and limitations of ratio analysis. Computation and interpretation of accounting ratios: Liquidity, Profitability, Activity and Solvency ratios (including problems).

**Unit-IV: Funds Flow Analyses(Hours : 12 )**

Concepts of fund and fund flow – Preparation of funds flow statement. - Uses and limitations of funds flow analyses – Differences between funds flow and Cash Flow Analysis.

**Unit V Cash Flow Analyses (Hours : 8 )**

Concepts of cash and cash flow - Preparation of cash flow statement as per Accounting Standard No.3 – Uses and limitations of cash flow analyses (including problems).

**Text Books**

1. Sarma and Gupta, Management accounting, Kalyani publishers, 2009, 8<sup>th</sup> Edition, New Delhi.
2. Jain and Narang , Cost and Management Accounting, Kalyani Publishers, 2009, 1<sup>st</sup> Edition, New Delhi.

**Reference Books**

1. Dr. P.V. Khatri and Dr. Sudhanshu Verma, Management Accounting, Global Vision Pub House 2010, 5<sup>th</sup> Edition, New Delhi.
2. Ravi M Kishore, Advanced Management Accounting, Taxmen's Publications, 2004, 7<sup>th</sup> Edition, New Delhi.
3. M.N.Arora, A Text Book of Cost and Management Accounting, Vikas Publication House, 2006, 8<sup>th</sup> Edition, New Delhi.
4. Michael L Werner, Kumen H Jones, Introduction to Management Accounting, Prentice Hall, 2010, 2<sup>nd</sup> Edition, New Delhi.
5. V.K. Saxena and C.D. Vashist, Cost and Management Accounting, Sulthan Chand & Sons, 2010, Latest Edition, New Delhi.

