

# MANAGEMENT ACCOUNTING

## **Unit I**

Management Accounting - Meaning, Scope, Importance and limitations - Management Accounting vs. Cost Accounting. Management Accounting vs. Financial Accounting

## **Unit II**

Analysis and Interpretation of Financial Statements - Nature, objectives, tools - Methods - Comparative Statements, Common Size statement and Trend analysis

## **Unit III**

Ratio Analysis - Interpretation, benefits and limitations Classifications of ratios - Liquidity, profitability, turnover, capital structure and Leverage

## **Unit IV**

Funds flow Statement - Cash flow statements (as per AS 3), Budgets and budgetary control - Meaning, objectives, merits and demands - Types of Budgets - Production, Cash and Flexible Budgets

## **Unit V**

Marginal costing (excluding decision making) Absorption Costing and Marginal Costing - CVP analysis - Break Even Analysis - Break Even Chart - Standard costing and Variance analysis

### **REFERENCE BOOKS**

1. Dr. Maheswari S.N. - Management Accounting.
2. Chadwick - The Essence of Management Accounting.
3. Charles T. Horngren and Gary N. Sundem - Introduction to Management Accounting.
4. Sharma and Shashi K. Gupta - Management Accounting.
5. Reddy & Murthy - Management Accounting.
6. Hansen/ Mowen - Cost management Accounting and Control
- 7.

### **Question Paper Pattern:**

<b>Pattern</b>	<b>Theo ry</b>	<b>Problem s</b>	<b>Total Questio ns</b>	<b>To answer</b>	<b>Marks per Question</b>	<b>Total Marks</b>
<b>Section A</b>	5	7	12	10	2	20
<b>Section B</b>	1	6	7	5	5	25
<b>Section C</b>	0	4	4	2	15	30

### **Instructions to Paper Setter:**

Section-A: Minimum 2 Questions to be asked from each of the five Units  
Section-B: Minimum 1 Question to be asked from each of the five Units  
Section-C: Minimum 1 Question to be asked from any four Units