

<b>Subject</b>	<b>MANAGEMENT ACCOUNTING</b>
<b>Subject Code</b>	<b>UCMAM17/BM17/CM17</b>
<b>Nature</b>	<b>Major</b>
<b>SEMESTER</b>	<b>VI</b>
<b>Maximum Marks</b>	<b>75</b>

### **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

### **Question Paper Pattern:**

<b>Pattern</b>	<b>Theory</b>	<b>Problems</b>	<b>Total Questions</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