

MANAGEMENT ACCOUNTING

Objectives

- *To understand accounting methods and techniques used for decision making.*

MODULE-1 Nature, meaning, functions, scope, objectives, tools and techniques of management accounting-meaning, objects, functions advantages and limitations of financial accounting and cost accounting-Management accounting VS financial accounting-Management accounting VS cost accounting.

(10 Hrs)

MODULE-2 Financial statement analysis-Financial statements-types of financial analysis-methods of financial analysis-comparative statements-trend analysis-common size statement-advantages and limitations of financial statement analysis.

(10 Hrs)



MODULE-3 Ratio analysis-meaning-significance-advantages and limitations of ratio analysis- classification of ratios-income statement ratios-balance sheet ratios-inter statement ratios-liquidity ratios-profitability ratios-ROI- turnover ratios-solvency ratios-leverage ratios-miscellaneous ratios-preparation of Trading and P&L account and balance sheet on the basis of ratios-statement showing proprietary fund-Advanced problems.

(25 Hrs)

MODULE-4 statement of changes in financial position-Fund flow analysis-cash flow analysis-advanced problems-estimation of working capital-management reporting-report writing-general principles of a good reporting system.

(35Hrs)

MODULE-5 Inflation accounting-Meaning-CPP method-Replacement cost accounting technique-CCA method-COSA-gearing adjustment-MWCA-advantages and disadvantages of price level accounting.

(10 Hrs)