



Bachelor of Business Administration (B.B.A.)					
Semester	VI	Course Title	Management Accounting	Course Code	
Type of Course	Major	Credit	04	Theory	04 Hours
Practical	NIL	Teaching Hours	60	Internal Marks	50
External Marks	50	Total Marks	100	External Exam Time	2 Hours

COURSE OUTCOMES:

- To develop conceptual understanding regarding management accounting and use of accounting data for managerial decisions.

COURSE CONTENT

Unit-1	MARGINAL COSTING: -	Hours: 12
	<ul style="list-style-type: none"> Introduction Meaning of Marginal Cost and Marginal Costing Assumptions-Characteristics of Marginal Costing Advantages of Marginal Costing Limitations of Marginal Costing Break -Even Analysis: [Meaning-Assumptions-Utility-Limitations] Important Terms: [BEP- Contribution-PVR- Margin of Safety] Marginal Costing as a Tool for Decision Making Practical Questions 	
Unit - 2	DECISION MAKING	Hours: 12
	Decision Making process <ul style="list-style-type: none"> Adding or discontinuing products, Make or buy decision, Selling or further processing, Selling in foreign market Practical Questions 	
Unit - 3	CASH FLOW STATEMENT:	Hours: 12
	<ul style="list-style-type: none"> Introduction, meaning of term Cash, CashEquivalent, Cash Flow and Cash Flow Statement Classification of Cash Flow Utility and limitation of cash flow statement Preparation of cash flow statement according Indian Accounting Standard - 3 Practical Questions 	
Unit - 4	RATIO ANALYSIS:	Hours: 12
	<ul style="list-style-type: none"> Introduction-Financial Analysis and Interpretation -(Brief Explanation) Meaning and Nature of Ratio - Accounting Ratio and Ratio Analysis Importance & Utility and Limitations of Ratio Analysis Classification of Accounting Ratios <ul style="list-style-type: none"> ○ Traditional Classification: (Revenue, Balance-Sheet and Composite) ○ Functional Classification: (As per Accounting Data and User-Parties, Different Ratios for Solvency, Liquidity, Turnover and Profitability) Practical Questions (Excluding Reverse types of Practical Problems) 	
Unit -5	Corporate Social Responsibility (CSR) (Only Theory)	Hours: 12
	<ul style="list-style-type: none"> - Introduction - Meaning and Concept 	



- Current CSR Norms in India
- Objective Of CSR Policy
- Scope of CSR Activities
- Roll and Responsibility of CSR Committee

REFERENCES

- A Textbook of Cost and Management Accounting. M.N. Arora, Vikas Publishing
- Management Accounting: M.Y. Khan, and P.K. Jain
- Cost Accounting: Theory and Problems, S.N. Maheshwari, and S.N. Mittal, Shree Mahavir Book Depot(Publishers)
- Fundamental of Management Accounting - Ghosh and Gupta
- Management Accounting- Hingorani and Ramnathan
- Introduction to Management Accounting - CT Horngren
- Management Accounting – Principles- R N Anthony
- Management Accounting- N P Shrinivas
- Management Accounting- I M Pandey