

Ramakrishna Mission Vivekananda College, Evening College (Autonomous)
Department of Commerce Computer Applications – B.Com. (C.A)
Batch: 2017 - 18 Onwards

Semester	Major	Sub. Code	Subject Title	Lecture Hrs.	Marks
IV	7	UCCAM07	Accounting Applications for Managers	75	75

Level of knowledge: Working knowledge

Learning objectives: To help students to acquire conceptual knowledge on Accounting Applications for the Managers.

Unit - I

Management Accounting: Meaning & Nature - Functions - Management Accounting Vs Cost Accounting - Management Accounting V s Financial Accounting.

Financial Statement Analysis: Internal & External analysis - Tools of analysis - Limitations - Common size financial statements.

Unit - II

Ratio Analysis: Meaning - Advantages & Limitations - Classification of ratios - Profitability ratios - Turnover ratios - Liquidity Ratios - Long term Solvency Ratios. (Individual Ratios and Comprehensive problems).

* **Evaluating Different Aspects and Positions of Business Using Financial Information.**

Unit - III

Funds Flow Analysis: meaning, schedule of changes in working capital – funds from operation statement – statement of sources and application. **Cash Flow analysis (AS-3):** cash flow from operating, investing and financing activities of a firm – net flow of cash.* **Techniques of Funds and Cash Management.**

Unit - IV

Budgeting & Budgetary Control: Budgets - Classification of Budgets - Advantages & Limitations of Budgetary control- Zero Based Budgeting - Preparation of Budgets: Sales - Production- Materials - Labour - Overheads - Cash Budget - Flexible Budget. * **Domestic, State and National Budgets an overview.**

Unit - V

Marginal costing – CVP analysis – Profit volume ratio –BEP - Break even analysis – Margin of safety – Profit and Sale expectation models.

QP Pattern	Th.	Pro.	Total Qns.	To Answer	Marks/qn	Total Marks
Section A	6	6	12	10	2	20
Section B	1	6	7	5	5	25
Section C	0	4	4	2	15	30

Books for Reference:

- (a) Management Accounting –A. Moorthy & S. Gurusamy. – MarghamPublications
- (b) Management Accounting - S.N.Maheswari
- (c) Management Accounting - S.P.Iyengar

Note: Latest edition of the text book may be used.

* **Self-study is part of the syllabus which enlarges applications. It will be consider for the internal assessment.**