

MANAGEMENT ACCOUNTING

(B 305 FM)

S.Y.B.B.A. (Sem. - III)

◆ Dr. Arun H. Gaikwad

◆ Dr. Govind M. Dumbre

◆ Dr. Sheetal M. Randhir

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2020



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2020

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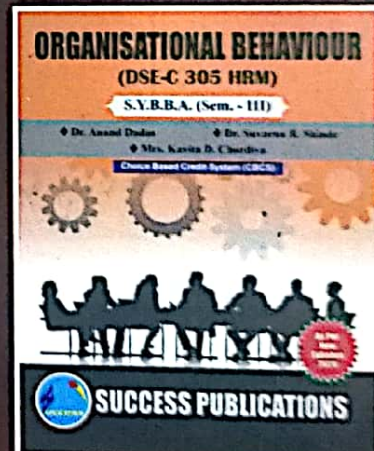
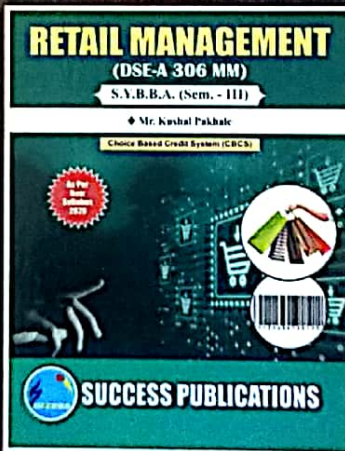
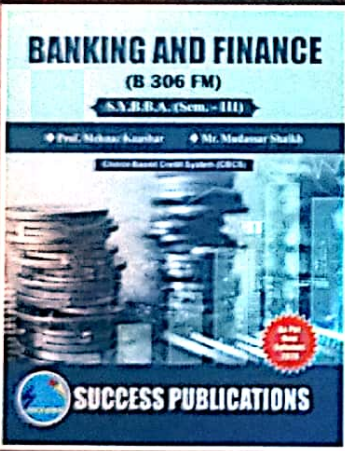
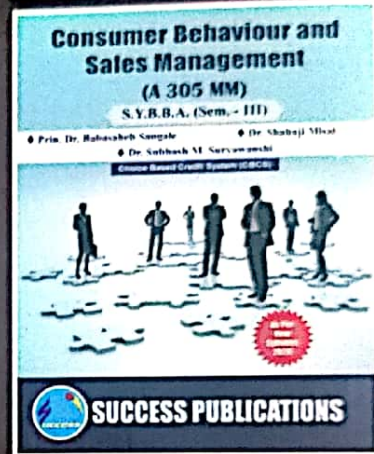
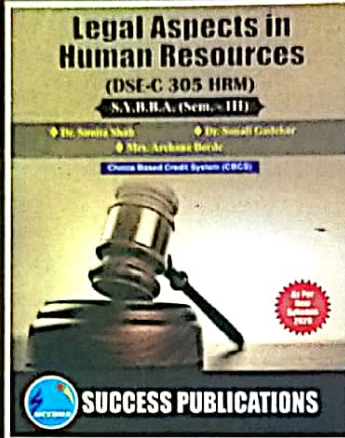
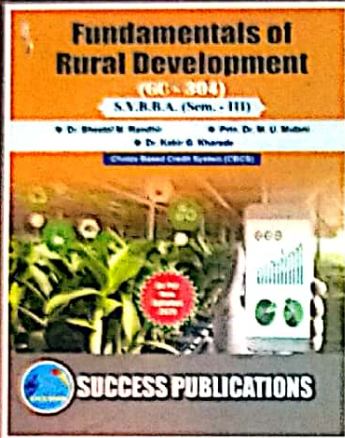
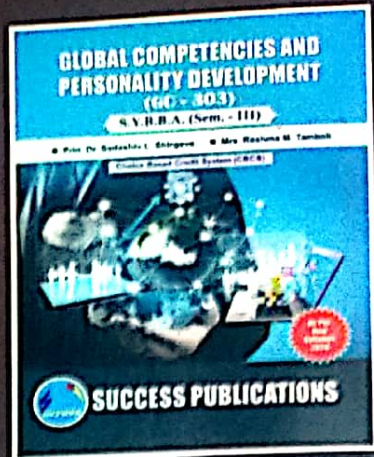
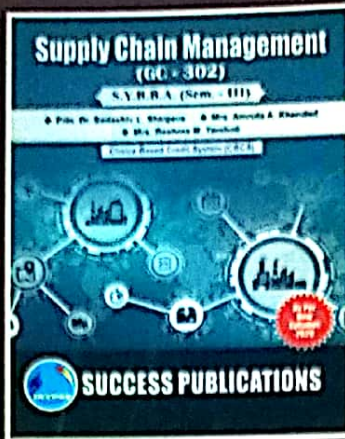
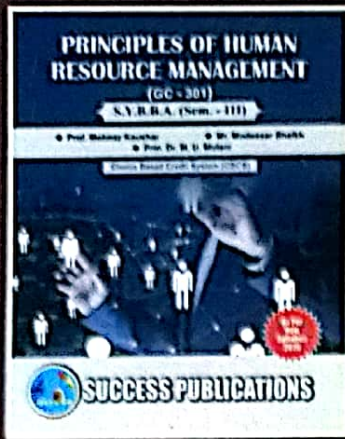
Syllabus

S.Y.B.B.A. (Sem. - III)

Management Accounting (B - 305 FM)

Unit	Topic
1	<p>Introduction</p> <p>Management Accounting : Definition, Objectives, Scope, Functions, Advantages, Limitations. Distinction between Financial Accounting and Management Accounting. Distinction between Cost Accounting and Management Accounting</p>
2	<p>Analysis and interpretation of Financial statement</p> <p>Introduction of Schedule III as per Company Act 2013, (Statement of Profit & Loss, Statement of Balance sheet format)</p> <p>Methods of Analysis : Comparative statements, Common size statements, Trend percentage or trend ratios (Horizontal Analysis), Fund flow Statement. Introduction of ratio Analysis- meaning, necessity & advantages of ratio analysis.</p> <p>Types of Ratio : Liquidity Ratios, Leverage Ratios, Activity Ratios, profitability Ratios (Introduction and Problems on following ratios only) Current ratio, Quick ratio, Gross profit ratio, Net profit ratio, Operating expenses ratio Debt equity ratio, Debtors turnover ratio Stock turnover ratio</p>
3	<p>Marginal Costing</p> <p>Marginal Costing : Meaning, definition of marginal cost and marginal costing, Advantages and limitations of marginal costing, Contribution, Profit volume ratio (P/V Ratio), Breakeven Point (BEP), Margin of Safety, problems on contribution, P/Ratio, BEP and MOS</p>
4	<p>Budget & Budgetary control</p> <p>Budget and budgetary Control-Meaning, Definition, Nature of budget and budgetary control, Types of budget- as per time, functions and variability, Objectives of budget and budgetary control, Steps in budgetary control, advantages and disadvantages of budgetary control, Problems on cash budget.</p>

Unit	Topic
1	Intro
2	An
3	M
4	



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ISBN : 978-93-87020-63-4



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