

# *Syllabus*

## **B. COM III**

### **Semester - V**

#### **BCM 502: MANAGEMENT ACCOUNTING**

**Objective:** To study the basic concepts of Management Accounting relevant in Business and helping the students to understand the usage of Accounting in Financial Management.

#### **UNIT - I**

Origin, Concept, Nature and Scope of Management Accounting, Distinction between Management Accounting and Financial Accounting. Nature, Importance and Limitations of Financial Statements, Tools of Financial Analysis - Trend Analysis, Common Size Financial Statements and Comparative Financial Statements, Ratio Analysis.

#### **UNIT - II**

Fund Flow Statement, Cash Flow Statement (AS-3), Price Level Accounting, Social Accounting, Human Resource Accounting (Concept only). Responsibility Accounting: Concept, Steps in Responsibility Accounting and Advantages of Responsibility Accounting.

#### **PRACTICAL WORK**

Use of various software packages to obtain different management accounting outputs like:

- (i) Fund Flow Statement,
- (ii) Ratio Analysis,
- (iii) Cash Forecasting.