

SYLLABUS

PANJAB UNIVERSITY

BBA (2ND SEMESTER)

BBA 126 : MANAGERIAL ACCOUNTING

Objective: *To acquaint students with concepts of cost and management accounting and their application in managerial decision making.*

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, Fund Flow and Cash Flow Statements Analysis.

Unit – II

Cost Concepts, Classification of Costs, Absorption and Marginal Costing, Cost Volume Profit Analysis : Marginal Cost Statement/Equation, P/V Ratio, Break Even Point (BEP), Break Even Chart, Margin of Safety; Decisions Relating to Key Factor, Price Fixation, Export Order, Make or Buy, Deletion or Addition to Product/Services, Sell or Process Further.