

SYLLABUS PLAN (2021-22)

BBA 2nd SEM

SUBJECT-MANAGERIAL ACCOUNTING

TOTAL MARKS: 100

EXTERNAL: 80

INTERNAL: 20

UNIT-I

TOPIC	TEACHING POINTS	OBJECTIVE	METHODS AND TECHNIQUES	RESOURCES AND LINKS
Origin, Concept, Nature and Scope of Management Accounting	Distinction between Management Accounting and Financial Accounting. Nature, Importance and Limitations of Financial Statements.	To acquaint students with concepts of cost and management accounting and their application in managerial decision making	1)Class teaching with examples 2)Group discussions 3)presentations	1. K.shashi gupta,k.r.sharma,gupta neeti.kalyani publication. 2. Panday .I.M. vikas publication.
Financial Analysis	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

TOPIC	TEACHING POINTS	OBJECTIVE	METHODS AND TECHNIQUES	RESOURCES AND LINKS
Cost concepts	Cost concepts, classification of costs, Absorption and Marginal Costing. Cost Volume Profit Analysis: Marginal Cost Statement/Equation;		1)Class teaching with examples 2)Group discussions 3)presentations	
Break Even Point	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.			

QUESTION BANK

SHORT QUESTIONS

1. Define management accounting.
2. Limitation of financial statements.
3. Common size statement analysis.
4. Uses of ratio analysis.
5. Difference between fund flow statement and cash flow statement.

6. Difference between absorption costing and marginal costing.
7. What is contribution.
8. Define angle of incidence.
9. What is p/v ratio?

LONG QUESTIONS

1. “no single measure is sufficient to evaluate the performance of a business.” Comment.
2. Meaning of marginal costing. Explain its application and CVP analysis.
3. Explain the nature and scope of management accounting.
4. Difference between management accounting and financial accounting.
5. Meaning of financial statements analysis. Explain the methods of analysis.

NOTE- UNIT-I, UNIT-II AND UNIT-IV WILL BE COVERED BY BEFORE HOUSE EXAMINATION AND UNIT-III WILL BE COVERED BY AFTER HOUSE EXAMINATION.i.e 75% and 25%.

PROF JYOTI BALA