

Branch Name:	MANAGEMENT
Program Code:	MS201
Course Name:	Managerial Accounting
Course Code:	3MS2010102T
Pre-requisite Course:	Basic Mathematics.

Course Objectives:

1. To expose students to Critical thinking, Business Analysis, Problem Solving and Innovative Solutions (CBPI)
2. Evaluate the financial performance and position of a business.
3. Evaluate short-term and long-term business decisions.
4. Prepare management reports for planning and control.

Teaching and Examination Scheme:

Teaching Scheme (Hours per week)				Evaluation Scheme (Marks)				
Lecture (L)	Tutorial (T)	Practical (P)	Credit	Theory (Marks)		Practical (Marks)		Total (Mar ks)
				University Assessment	Continuous Assessment	University Assessment	Continuous Assessment	
3	-	-	3	50	50	-	-	100

Subject Contents:

Sr No.	Topic	Total Hours	Weightage (%)
1	The framework of management accounting: Introduction to Accounting system, Nature, Scope and Function of Management Accounting, Role of Management Accountant, Tools and Techniques of Management Accounting, Advantages & Limitation of Management Accounting. Comparison of Financial / Cost and Management Accounting. Management Reporting: Concept of Management Reporting, Principle of good reporting System, Types of Reports, Report Format, Management Reporting by exception, Management Reports and their control.	15	33%
2	Financial Analysis : Users of Financial Analysis , Understanding and preparing corporate financial statements, Preparing Nature of Ratio Analysis , Calculation of different ratios, Evaluation of firm's earning power, Comparative Statement Analysis , Trend Analysis	15	33%
3	Management Applications: Cash Flow Statement , Managerial Costing & CVP Analysis an operative leverage	15	34%

Text Books:

Sr.No	Books
1.	Management Accounting : I M Pandey
2.	Management Accounting : Paresh Shah

Reference Books:

Sr.No	Books
1.	Management Accounting : M A Sahaf

2.	Management Accounting : M.Y. Khan & P.K. Jain
3.	Accounting for Managers : S Gupta & Pankaj Kothari

Course Learning Outcomes (CLO): On completion of this course, the students will be able to:

CLO	Description	Bloom's Taxonomy Level
CLO1	Explain concepts and framework of management accounting	Understand
CLO2	Analyze financial statements using ratios and trends	Analyze
CLO3	Evaluate financial performance and earning capacity	Evaluate
CLO4	Apply tools like CVP, cash flow, and leverage	Apply
CLO5	Assess management reporting systems	Evaluate
CLO6	Develop management reports for decision-making	Create

Mapping of CLOs with Pos & PSOs

Course Learning Outcomes	Program Outcomes (POs)								Program Specific Outcomes (PSOs)	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CLO1	H	M	L	L	L	-	-	L	M	L
CLO2	H	H	M	L	-	-	-	M	H	H
CLO3	H	H	M	L	L	-	-	M	H	H
CLO4	H	H	H	L	-	M	L	M	H	M
CLO5	M	H	M	M	M	L	-	M	M	M
CLO6	H	H	H	H	M	M	L	M	H	H

H: High, M: Medium, L: Low
