

Module I

Management Accounting –Nature and Scope – Difference between Cost Accounting, Financial Accounting and Management accounting – Recent Trends in Management Reporting. 05 Hours

Module II

Analysis and Interpretation of financial Statement: - Meaning- Types and Methods of Financial Analysis – Comparative statements – Trend Analysis – Common size statements (a general discussion only). Ratio Analysis: - Meaning –Nature – uses and limitations of Ratios –liquidity, profitability, Turnover ,Solvency, Leverage, Market test ratios – Constructions of Financial Statements from ratios –Judgment of financial stability through ratios –(Stress to be given to problem solving and interpretation skills)

25 Hours

Module III

Fund Flow and Cash Flow Analysis:

- a. Fund Flow Statements : Meaning and concept of fund – Current and Non- Current Accounts –
Flow of Fund –Preparation of Fund flow statements – uses and significance
- b. Cash Flow Statement : Difference between fund flow statement and cash flow statements – Preparation of cash flow statements as per AS-3 Norms – Direct and Indirect methods.(Stress to be given to problems)

20 Hours

Module IV

Managerial decision making with the help of C.V.P. Analysis : Marginal Costing- Fixed Cost, Variable Cost, Contribution, P/V ratio, Break Even Analysis – Algebraic and Graphic presentation – Decision making: Fixation of Selling Price – Exploring new markets – make or buy-key factor – Product Mix – Operate or Shutdown

20 Hours

Module V

Responsibility Accounting –Concept – Significance – Responsibility centers- Activity Based Costing – (General outline only)

05 Hours

(Theory and problems may be in the ratio of 40% and 60% respectively)