

**Subject Code: 306**  
**Subject Name: Management Accountancy**

**Unit I**

**Financial Statements of Companies** **15 Hrs**

Schedule VI of the Companies Act 1956

Accounting Concepts relating to the Income Statement and Balance Sheet.

Analysis of Financial Statements

Ratio analysis

Predictive power of Financial Ratios

Comparative Statement analysis

Common-size statement analysis

Trend Analysis

**Unit II** **23 Hrs**

Statement showing the changes in financial position

- Funds Flow Statement (Elementary)
- Cash Flow Statement (Advanced level)

**Unit III** **12 Hrs**

Marginal Costing for decision making

**Unit IV** **5 Hrs**

Budgetary Control

**Unit V** **5 Hrs**

Standard Costing  
Material and Labour

Books Recommended

1. Cost Accounting : B.K.Bhar

2. Cost Accounting : N.K.Prasad
3. Management Accounting : S.M.Inamdar
4. Management Accounting : Manmohan & Goyal
5. Principles of Financial Management : S.M.Inamdar
6. Cost Accounting: Principles &Practices : S P Jain & K L Narang