

## **BCM-303 ACCOUNTING FOR MANAGERIAL DECISIONS**

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**Course Objective: The objective of the course is to familiarize the students with the basic management accounting concepts and their applications in managerial decision making.**

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### **Block-1 Introduction**

Unit-1 Management Accounting-Concept, Nature, Objectives and Functions

Unit-2 Financial Statements

Unit-3 Analysis and Comparison of Financial Statements

Unit-4 Ratio Analysis

### **Block-2 Funds and Cash Flow Statement and Marginal Costing**

Unit-5 Funds Flow Statement

Unit-6 Cash Flow Statement

Unit-7 Marginal Costing and Application of Marginal Costing Techniques

Unit-8 Differential Cost-analysis and Decision Making

### **Block-3 Budgetary Control and Standard Costing and Performance Budgeting**

Unit-9 Budgeting and Budgetary Control

Unit-10 Standard Costing

Unit-11 Cash Budget

Unit-12 Performance Budgeting

Unit-13 Capital Budgeting

### **Block-4 Capital Structure and Responsibility Accounting**

Unit-14 Working Capital Management

Unit-15 Capital Structure

Unit-16 Leverages-Operating and Financial

Unit-17 Responsibility Accounting

Unit-18 Management Information System

### **Suggested Readings:**

1. Bhattacharya, (2010), Management Accounting, 1st edition, Pearson Education.
2. Maheshwari, S.N., (2009), Principles of Management Accounting, Sultan Chand & Sons.
3. Khan, M.Y, and Jain, P.K., (2009), Management Accounting, 5th Edition, McGraw Hill Education.
4. Pandey, I.M., (2008), Management Accounting, 3rd Edition, Vikas Publishing House, Delhi.