

MCA-14 MANAGEMENT ACCOUNTING

Unit 1: Principles Of Accounting :

Nature And Scope Of Accounting, Double Entry System Of Accounting, Introduction To Basic Books Of Accounts Of Sole Proprietary Concern, Closing Of Books Of Accounts And Preparation Of Trial Balance.

Unit 2: Final Accounts :

Trading, Profit And Loss Accounts And Balance Sheet Of Sole Proprietary Concern With Normal Closing Entries. (with numerical problems)

Unit 3: Ratio Analysis

Meaning, Advantages, Limitations, Types Of Ratio And Their Usefulness.(Theory only)
Fund Flow Statement: Meaning Of The Term Fund, Flow Of Fund, Working Capital Cycle, Preparation and Inter-preparation Of Statement.

Unit 4: Costing

Nature, Importance And Basic Principles. Budget And Budgetary Control: Nature And Scope, Importance Method Of Finalization, and Master Budget, Functional Budgets.

Unit 5: Marginal Costing

Nature, Scope, Importance, Construction Of Break Even Chart, Limitations And Uses Of Break Even Chart, Practical Applications Of Marginal Costing.
(with numerical problems)

Unit 6: Introduction To Computerized Accounting System

Coding Logic And Codes Required, Master Files, Transaction Files, Introduction To Documents Used For Data Collection, Processing Of Different Files And Outputs Obtained.

Suggested readings:

1. S.N. Maheswari & S. K. Maheswari, "Introduction to Financial Accountancy", Vikas Publication.
2. S.N. Maheswari & S. K. Maheswari, "Advanced Accountancy", Vikas Publication.
3. S.N. Maheswari & S. K. Maheswari, "Financial Management", Viaks Publication.
4. Jawahar Lal, "Financial Accounting", Wheeler Publishing.
5. Khan & Jain, "Management Accounting", Tata McGraw Hill Publication.
6. K.S. Sastry & Nand Dhamesa, "The Practices of Management Accounting", Wheeler Publishing.
7. I.M. Pandey, "Financial Management", Vikas Publications.