

102 – FINANCIAL & MANAGEMENT ACCOUNTING

Double Entry accounting methods -Conventions and Concepts – Rules for journalizing - Primary and Secondary books of accounts - Preparation of Trial Balance – b)Final Accounts of profit making and nonprofit making organizations

Introduction to company final accounts.

Cost Accounting – cost , costing and cost accounting -Elements of Cost - Elementary study of Materials Cost-valuation of inventory - . Labour Cost - overheads -Preparation of Cost Sheet, Methods of costing – job and process costing only

Working Knowledge of Managerial Decision Making Techniques likes - Marginal Costing – Cost Volume Profit Analysis-BEP analysis -problems on concepts of marginal costing, application of marginal costing in decision making including key factor considerations

Budgetary Control –types of budgets – functional , budgets, Flexible Budgets, cash budget

Standard Costing - Materials Cost and Labour Cost Variances only

Books Recommended

1. Introduction to Management Accounting - Horngreen and Sundlem
2. Principles of Management Accounting - Manmohan & Goyal
3. Cost and Management Accounting - S.M.Inamdar
4. Management Accounting - Dr. Mahesh Kulkarni
5. Double Entry Book Keeping - T.S.Grewal, S. Chand & Company
6. Principles and Practice of Cost Accounting – Ashish K. Bhattacharya
7. Management Accounting. - Khan & Jain, Tata McGraw Hill
8. Theory & Problems in Management & Cost Accounting - Khan & Jain
9. Cost Accounting - Jawaharlal , Himalaya
10. Accounting and Analysis the Indian Experience 2004 - Published by global Data Services of India Ltd.
11. Management Accounting – Pande Kumar, Excel Books
12. Management Accounting – Khan and Jain
13. Management Accounting – DRURY (Thomson Learning)
14. Cost Accounting – Dutta
15. Financial Accounting – Tulsian
16. Advanced Management Accounting – Robert S Kaplan and Anthony A. Atkinson
17. Management Accounting – Hansen, Thomson