

**SARDAR PATEL UNIVERSITY**  
**Programme: BBA (Foreign Trade)**  
**Semester: II**  
**Syllabus with effect from: DECEMBER 2011**

<b>Paper Code:</b> UM02CBBF02	<b>Total Credits: 3</b>
<b>Title Of Paper:</b> Cost & Management Accounting	

Unit	Description in detail	Weightage (%)
<b>1</b>	<b>Ratio Analysis:</b> Natural & Limitation of Financial Statements Advantages & Limitation of Ratio Analysis Classification of Ratio Analysis <ul style="list-style-type: none"> <li>• Liquidity Ratio</li> <li>• Profitability Ratio</li> <li>• Turn over Ratio</li> <li>• Leverage Ratio</li> <li>• Examples of Calculation of Ratio</li> </ul> (Current Ratio, Liquidity Ratio, Debtor Ratio, Stock Turnover Ratio, Gross Profit Ratio, Net Profit Ratio, Operating Exp. Ratio, Debt Equit Ratio, Return on Investment, Return of Share Holder Fund, Earning Per Share)	<b>25 %</b>
<b>2</b>	<b>Fund Flow Analysis:</b> Meaning Usage and limitation of Fund Flow Example of Fund Flow and Cash Flow	<b>25 %</b>
<b>3</b>	<b>Conceptual Framework of 15% Cost Accounting:</b> Definition Importance of Costing (Theory) Classification of Cost Methods of Costing (Theory) Difference Between Financial Cost and Management Accounting (Theory) Format of Cost Sheet	<b>25 %</b>
<b>4</b>	<b>Profit Planning:</b> Meaning and Significance of Material Costing BEA, Meaning, Usage of Limitation Breakeven Point, Margin of Safety Angle of Incidence, P.V.Ratio and Key Factor Example of on BEP – profitability, Key Factor Planning, Special Offer (Inclusive of Foreign Offices)	<b>25 %</b>

**Basic Text & Reference Books:**

- Management Accounting – By S. M. Maheshwari
- Cost & Management Accounting – By S. P. Jail, K. L. Naran
- Management Accounting – II, – T. J. Rana, Sudhir Parakashan

