

**SARDAR PATEL UNIVERSITY**  
**Programme: BBA (Information Systems Management)**  
**Semester: IV**  
**Syllabus with effect from: December 2012**

<b>Paper Code:</b> UM04CBBS08	<b>Total Credits: 3</b>
<b>Title Of Paper:</b> Management Account	

Unit	Description in detail	Weightage (%)
<b>1</b>	<b>Management Accounting:</b> Meaning, Nature, Functions, Objectives, Utility and Limitations of Management. Accounting - Management accountant and his role, Difference between Management and Financial accounting, Management Reporting (Overview)	<b>25 %</b>
<b>2</b>	<b>Cost volume Profit analysis:</b> Meaning, Objectives, Assumption, Contribution, Difference between Contribution and Profit - Break Even Point and chart - Utility of CVP Analysis, Computation of P.V Ratio, BEP(Rupee and Unit), Margin of Safety, Profit and sales.(Theory and Examples)	<b>25 %</b>
<b>3</b>	<b>Ratio Analysis:</b> Meaning, Classification of ratios, Advantages and Limitations of ratio analysis, Examples of Liquidity ratios, Profitability ratios and Turnover ratios.	<b>25 %</b>
<b>4</b>	<b>Budgetary Control:</b> Concept of Budget, Types of Budget, Concept of Budgetary control, Advantages and Limitations of Budgetary Control, Cash and Flexible Budget (Examples)	<b>25 %</b>

**Basic Text & Reference Books:**

- Management Accounting and Financial control- Dr.S.N.Maheswari, Sultan Chand and Sons
- Management Accounting-Theory and Practice- M.P.Pandikumar, Excel Books
- A Text book of Financial, Cost and Management Accounting-Dr.P.Periasamy, Himalaya Publication

