

MANAGEMENT ACCOUNTING

Code: ACCT-423

Course Name: Management Accounting **Course Type:** Core

Pre-Requisite: Concentration

Course Level:

Year 1:	<input type="checkbox"/>	Semester 1	<input type="checkbox"/>	Semester 2	<input type="checkbox"/>	Summer
Semester						
Year 2:	<input type="checkbox"/>	Semester 1	<input type="checkbox"/>	Semester 2	<input type="checkbox"/>	Summer
Semester						
Year 3:	<input type="checkbox"/>	Semester 1	<input type="checkbox"/>	Semester 2	<input type="checkbox"/>	Summer
Semester						
Year 4:	<input type="checkbox"/>	Semester 1	<input type="checkbox"/>	Semester 2	<input type="checkbox"/>	Summer
Semester						

Course Description:

This course focuses on the internal use of Management Accounting data for managerial purposes. Therefore this course covers a set of topics related to: Ratio analysis, Cash Flow Statement, Funds Flow Statement for decision making process, decision theory, performance evaluation, transfer pricing, balanced scorecard, learning curve, inventory planning and control.

Objectives:

On completion of this course, students will be able to understand:

- Analysis of Financial Statements
- Ratio analysis
- Cash Flow Statement
- Funds Flow Statement

Learning Outcomes:

The expected learning outcomes of this course are:

- Analysis of Financial Statements
- Ratio analysis
- Cash Flow Statement
- Funds Flow Statement

Skills to be developed throughout the Course:

Students will develop their analytical and oral communication skills via case study work carried out in seminar sessions. Information technology and written

communication skills will be developed when completing the written assignment which will also test student's creative skills and their abilities to present theoretical informations in practical situations.

Students are encouraged to make use of IT facilities particularly web sites to support research and reading.

Learning Resources:

Text Books

<u>Author</u>	<u>Title</u>	<u>Publisher</u>	<u>Year</u>
Khan M.Y. and Jain P.K	Management Accounting	Tata McGraw Hill	2008
Kaplan R.S. and Atkinson A.A.	Advanced Management Accounting	Prentice Hall	2006
S.K. Gupta, R.K. Sharma	Management Accounting	Kalyani Publishers	2001

e- Library Reserves

- <http://www.emeraldinsight.com/insight>
- <http://www.businessnation.com/research/subject/accounting>

Internet

- **Ebsco Business Premier:** A database containing several hundred key business and management journals with full text articles updated daily.
- **Courseware:** Specific research support resources and documents, selectively posted to complement and build upon materials available in proctor's methodological text. Such documentation will typically be posted regularly.
- www.decailibrary.org
- www.ipl.org
- www.lib.utsa.edu/research/subject/accounting

Journals

- Management accounting research
- Accounting forum
- Advances in Accounting
- Critical perspective on Accounting
- The British Accounting Review
- International journal of accounting

Delivery and Teaching Strategy: (Lecture, Online, Physical, blended, self directed through CD, web based courses and DVD)

Methods of Instruction: It would be based on Lecture, demonstration and assignment review. Questions are encouraged and participation is expected.

Assessment Strategy:

- First Mid Term Exam: 20 Marks to be held on.....Day,.....Month, 20..

- Second Mid Term Exam: 20 Marks to be held on.....Day,.....Month, 20..
- Attendance, Participation & Assignment: 10 Marks
- Final Exam: 50 Marks
- Total: 100 Marks

Syllabus Change Policy: This syllabus is a guide for the course and is subject to change with advanced notice.

<u>Course Contents:</u>
Analysis of Financial Statements: Ratio analysis: Advantages of ratio analysis; Limitations of accounting ratios. Classification of ratios -Profitability ratios, Solvency ratios, Liquidity ratios and Turnover ratios.
Cash Flow Statement: Meaning & Types of Financial Statements. Meaning, Objectives, Significance and Tools of Financial Statement Analysis. Cash Flow Statement.
Funds Flow Statement: Meaning & Types of Financial Statements. Preparation and use of Fund Flow Statement.