



Managerial Accounting

Sno	No of hours	No of days	ACCOUNTING FOR MANAGERS
1	3	1	INTRODUCTION
2			ACCOUNTING STANDARDS AND BASIC CONCEPTS
3			JOURNALISING AND LEDGER POSTING
			<i>Types of accounts</i>
			<i>Principles of Double entry- Debit and Credit rules</i>
			<i>The General journal and Advantages - Journalising procedure - Types of entries</i>
			<i>Ledger : Nature and Objectives- Format of Ledger Account - Posting of journal entries</i>
			<i>Difference between Journal and Ledger - Balancing of accounts</i>
4			TRIAL BALANCE
			<i>Meaning of Trial Balance and Characteristics</i>
			<i>Objectives - Limitations and Format of Trial Balance</i>
			<i>Errors disclosed and not disclosed by Trial balance, Suspence Accounts</i>
5	6	2	FINAL ACCOUNTS - TRADING ACCOUNTS, P&L, LOSS ACCOUNT AND BALANCE SHEET
			<i>Capital expenditure and Revenue expenditure</i>
			<i>Capitalised expenditure</i>
			<i>Trading Accounts and Benefits, P&L Accounts- Diff between trading A/c and P&L A/c</i>
			<i>Operating Profit and Non-operating Profit</i>
			<i>Balance sheet</i>
6			DEPRECIATION ACCOUNTING
			<i>Features - Objectives and Factors affecting Depreciation</i>
			<i>Straight line method and Diminishing balance method</i>
7			CREATIVE ACCOUNTING
			<i>Motivations - Meaning - Time - Reasons for Creative Accounting</i>
			<i>Difference between IFRS AND IAS</i>
8	3	1	FINANCIAL STATEMENT ANALYSIS
			<i>The principle tool of Analysis - Ratio - Liquidity - Current - Quick - Turnover Ratios</i>
			<i>Inventory Turnover - Profitability ratios - Gross Profit Margin Ratio - Net profit margin Ratio - Asset Turnover</i>
			<i>Earning power - Return on Equity - Overall profitability - EPS - Capitalization rate - Debt-equity ratio</i>
			<i>Comparitive Analysis - Cross- sectional/Time-series/Index/Common size Analysis</i>
9			CASH FLOW STATEMENT
10	3	1	INTRODUCTION TO MANAGEMENT ACCOUNTING, COST CONTROL AND COST

			REDUCTION
11			TENDERS AND QUOTATIONS
12	3	1	BUDGETARY CONTROL I AND II
13			STANDARD COSTING AND VARIANCE ANALYSIS
14	3	1	MARGINAL COSTING, COST VOLUME PROFIT CVP ANALYSIS AND DECISION MAKING
15			RESPONSIBILITY ACCOUNTING
16			ACTIVITY BASED COSTING, TARGET COSTING AND TOTAL LIFE CYCLE COSTING