

# UNIVERSITY OF MADRAS

## B.B.A. DEGREE PROGRAMME IN BUSINESS ADMINISTRATION SYLLABUS WITH EFFECT FROM 2023-2024

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
<b>150C2B</b>	<b>Accounting for Managers II</b>	Core	Y	-	-	-	5	5	25	75	100
<b>Learning Objectives</b>											
CLO1	To provide basic understanding of cost concepts and classification.										
CLO2	To develop skills in tools & techniques and critically evaluate decision making in business.										
CLO3	To understand various ratios and cash flow related to finance										
CLO4	To recognize the role of budgets and variance as a tool of planning and control.										
CLO5	To gain insights into the fundamental principles of accounting and use them in day-to-day business scenarios										
UNIT	Details							No. of Hours	Learning Objectives		
I	Cost accounting – Meaning, nature, scope and functions, need, importance and limitations- Cost concepts and classification – Cost sheets – Tenders & Quotation							12	CLO1		
II	Management accounting – Meaning, nature, scope and functions, need, importance and limitations – Management Accounting vs. Cost Accounting. Management Accounting vs. Financial Accounting. Analysis and Interpretation of financial statements – Nature, objectives, essentials and tools, methods – Comparative Statements, Common Size statement and Trend analysis.							12	CLO2		
III	Ratio Analysis – Interpretation, benefits and limitations. Classification of ratios - Liquidity, Profitability, turnover. Cash flow and Funds flow statement(only Theory).							12	CLO3		
IV	Budgets and budgetary control – Meaning, objectives, merits and demerits – Sales, Production, flexible budgets and cash budget							12	CLO4		
V	Marginal Costing – CVP analysis – Break even analysis							12	CLO5		
<b>Total</b>							<b>60</b>				

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<b>Course Outcomes</b>		
<b>Course Outcomes</b>	On completion of this course, students will;	<b>Program Outcomes</b>
<b>CO1</b>	Interpret cost sheet & write comments.	PO1, PO2, PO4
<b>CO2</b>	Compare cost, management & financial accounting	PO6
<b>CO3</b>	Analyze the various ratio and compare it with standards to assess deviations	PO2, PO6
<b>CO4</b>	Estimate budget and use budgetary control	PO1, PO2, PO8
<b>CO5</b>	Evaluate marginal costing and its components	PO2, PO6

<b>Reading List</b>	
1.	Gupta, R.L and M. Radhaswamy. Advanced Accountancy, Sultan Chand & Sons, 2016.
2.	T. S. and A. Murthy. Management Accounting. Chennai: Margham, 2007.
3.	Jain S.P and K.L Narang. Advanced Accountancy (Part II). Kalyani, 2007.
4	Maheshwari S.N, Advanced Accountancy (Part II). Vikas, 2007.
5	Man Mohan and S.N. Goyal. Principles of Management Accounting. Agra: Sahitya Shawan, 2017.

<b>References Books</b>	
1.	Dr.K.Ganesan & S. Ushena Begam, Accounting for Managers – Volume II, Charulatha Publications, Chennai
2.	T. S. Reddy and Hari Prasad Reddy- Management Accounting, Margham Publication, 2016
3.	Antony Atkinson, Robert S Kalpan, Advance Management Accounting, Pearson Publications, 2015.
4.	Horngrren Sunderu Stratton, Introduction to Management Accounting, Pearson Education, 2013.
5.	Rajiv Kumar Goel & Ishaan Goel, Concept Building Approach to Management Accounting, 2019
6.	Colin Drury, Management and Cost Accounting (with CourseMate and eBook Access), Cengage, 2015.

<b>Web Resources</b>	
1	<a href="https://www.toppr.com/guides/fundamentals-of-accounting/fundamentals-of-cost-accounting/meaning-of-management-accounting/">https://www.toppr.com/guides/fundamentals-of-accounting/fundamentals-of-cost-accounting/meaning-of-management-accounting/</a>
2	<a href="https://efinancemanagement.com/financial-accounting/management-accounting">https://efinancemanagement.com/financial-accounting/management-accounting</a>
3	<a href="http://www.accountingnotes.net/management-accounting/management-accounting-meaning-limitations-and-scope/5859">http://www.accountingnotes.net/management-accounting/management-accounting-meaning-limitations-and-scope/5859</a>
4	<a href="https://www.wallstreetmojo.com/ratio-analysis/">https://www.wallstreetmojo.com/ratio-analysis/</a>
5	<a href="http://www.accountingnotes.net/cost-accounting/variance-analysis/what-is-variance-analysis-cost-accounting/10656">http://www.accountingnotes.net/cost-accounting/variance-analysis/what-is-variance-analysis-cost-accounting/10656</a>

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<b>Methods of Evaluation (Theory – 40% and Problems – 60%)</b>		
<b>Internal Evaluation</b>	Continuous Internal Assessment Test	25 Marks
	Assignments	
	Seminar	
	Attendance and Class Participation	
<b>External Evaluation</b>	End Semester Examination	75 Marks
	Total	100 Marks
<b>Methods of Assessment</b>		
<b>Recall (K1)</b>	Simple definitions, MCQ, Recall steps, Concept definitions	
<b>Understand/ Comprehend (K2)</b>	MCQ, True/False, Short essays, Concept explanations, short summary or overview	
<b>Application (K3)</b>	Suggest idea/concept with examples, Suggest formulae, Solve problems, Observe, Explain	
<b>Analyze (K4)</b>	Problem-solving questions, Finish a procedure in many steps, Differentiate between various ideas, Map knowledge	
<b>Evaluate (K5)</b>	Longer essay/ Evaluation essay, Critique or justify with pros and cons	
<b>Create (K6)</b>	Check knowledge in specific or offbeat situations, Discussion, Debating or Presentations	

### Mapping with program outcomes

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
<b>CO 1</b>	M	M	M	M	M	S	L	M
<b>CO 2</b>	S	M	M	M	M	S	L	S
<b>CO 3</b>	S	M	M	M	M	S	L	S
<b>CO 4</b>	S	M	M	M	M	S	L	M
<b>CO 5</b>	S	M	M	M	M	S	L	M

**S-Strong      M-Medium      L-Low**

### **CO-PO Mapping with program specific outcomes (Course Articulation Matrix)**

**Level of Correlation between PSO's and CO's**

CO /PO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3
<b>CO4</b>	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3
<b>Weightage</b>	15	15	15	15	15
<b>Weighted percentage of Course Contribution to Pos</b>	3.0	3.0	3.0	3.0	3.0