

**MCA – 16 Management and cost Accounting**

<b>Examination Scheme</b>					
<b>Internal</b>		<b>External</b>		<b>Total</b>	
Th. (Marks)	Pr. (Marks)	Th. (Marks)	Pr. (Marks)	Th. (Marks)	Pr. (Marks)
30	--	70	--	100	--

**UNIT – I (25%)****Basic Concepts Of Accounting :**

Definition of Accounting, Characteristics of Accounting, objectives of keeping Accounts, Advantages of Book-keeping, Limitations of Book-keeping, Accounting System, Branches of Accounting – Financial Accounting, Cost Accounting, Management Accounting, System, Necessity and Scope of Accountancy, Double Entry Book Keeping. Advantages and Limitations of Double Entry Book Keeping, Transactions and its Two Fold Effects, Types of Account and Rules of Debit-Credit, Preparation of Journals, Ledger & Posting, Subsidiary books with three columnar cash book, Closing Of All Books Of Accounts, Preparation Of Trial Balance, Error Related to Trial Balance.

**UNIT – II (25%)****Preparation Of Final Account (Sole Proprietary Firms) And Ration Analysis :**

Manufacturing Accounts, Trading Accounts, Profit and Loss Accounts, Balance-Sheet. Ratio Analysis : Definition, Significance of Ratio Analysis, Types of Ratio, Return On Investments, Profitability Ratios, Turnover Ratios, Limitation of Ratios.

**UNIT – III (25%)**

Meaning and definition of Cost Accounting, scope of cost Accounting, cost concept, Advantage and Limitation of Cost Accounting, Defining Budgeting, Budgetary control, Requirements of a scrod Budgeting System, Advantage of Budgeting, Problems in Budgeting, Budgeting Process, Preparation of Sales or revenue Budgets.

**UNIT – IV (25%)**

Definition and Meaning of Marginal Costing, Factors of Marginal Costing, Advantage and Limitation of Marginal Costing, Introduction of Break-Even Analysis, Method of Determining Break-Even Point, Margin of Safety, Assumption And Limitation of Break-Even Analysis and Break-Even Charts, Cost-Volume Profit Analysis, Profit Volume ratio, Impact of Selling Price, Fixed Cost and Variable Cost on P.V. Ratio.

**Books :**

1. Elements of Book Keeping & Accountancy – I by B.S. Shah & Sons
2. Cost & Management Accounting by Ravi M. Kishore
3. Modern Accountancy by A. Mukherjee & N.Hanif
4. Advanced Accounts by Shukla, Grewal & Gupta
5. Financial Accounting & Management (For BCA) by B.S.Shah Prakashan