

# Syllabus

## *Panjab University*

**BBA, (6<sup>th</sup> Semester)**

### **BBA 328 : Accounting For Management**

**Objective :** *To acquaint students with concepts of cost and management accounting and their application in managerial decision making.*

#### **Unit - I**

Origin, Concept, Nature and Scope of Management Accounting, Distinction between Management Accounting and Financial Accounting, Nature, Importance and Limitations of Financial Statements, Tools of Financial Analysis, Trend Analysis, Common Size Financial Statements and Comparative Financial Statements. Ratio Analysis, Fund Flow and Cash Flow Statements Analysis.

#### **Unit - II**

Absorption and Marginal Costing. Cost Volume Profit Analysis : Marginal Cost Statement/Equation, P/V Ratio; Break Even Point (BEP), Break Even Chart; Margin of Safety; Decisions relating to Key Factor, Price Fixation, Export Order, Make or Buy, Deletion or Addition to Product/Services, Sell or Process Further, Continue or Shut down, etc. Responsibility Accounting and Divisional Performance.