PAPER 5: MANAGEMENT ACCOUNTING

Full Marks : 100

Module A: Definition and Scope of Management Accounting

- The Place of Management Accounting/Short comings of The Traditional Methods of Credit Analysis
- Planning Process
- Setting of Objectives

Module B: Costing and Pricing

- Methods of Costing – Classification of Costs – Implication of Costing for Bankers

Module C: Budgeting and Expenditure

- Importance of Budgeting
- Objectives of Budgeting – Preparation of Budgets – Importance of Budgets to Bankers, Standard Costing Control Through Budgets.
- Method of Appraisal; Shortcomings of Appraisal Methods – Capital Budgeting – Its Importance to Lending Banker.

Module D: Planning for Liquidity

- Statement of Sources and Application of Funds

Module E: Working Capital Management


Module F: Leasing and Hire Purchase

- Financing Against Lease Forms of Lease Financing – Economics of Leasing-Financing against Hire Purchase Agreements – Relative Merits of Leasing Finance and Hire Purchase Finance from Customer’s and Lending Bank’s Point of View
References
1  Battacharya, S. K. and John Deanden – Accounting for Management : Texts & Cases
Hingorani & Chawla. Management Accounting (Indian Institute of Bankers, Published by
Himalaya Publishing House, Mumbai, India).
2  Egginton, D. A. – Accounting for the Banker, (Longman).
3  Fisher, J. – Financial Analysis and Management Accounting for the Banker (The Institute
of Bankers in Scotland).
5  Khan, Md. Mainuddin – Advanced Accounting (Ideal Library Dhaka).
6  Pitcher, M. A. – Management Accounting for the Lending Bankers.