

<b>INSTITUTE</b>	<b>FACULTY OF MANAGEMENT STUDIES</b>
<b>PROGRAM</b>	<b>BACHELOR OF BUSINESS ADMINISTRATION</b>
<b>SEMESTER</b>	<b>4</b>
<b>COURSE TITLE</b>	<b>MANAGEMENT ACCOUNTING</b>
<b>COURSE CODE</b>	<b>04BB0408</b>
<b>COURSE CREDITS</b>	<b>4</b>

**Course Outcomes:** After completion of this course, student will be able to:

- 1 Understand the scope of management accounting
- 2 Understand the importance of marginal costing in decision making.
- 3 Understand the control mechanism on all the element of cost that affect production.
- 4 Understand the changes in operational and financial position of company.
- 5 Understand the role of Budgetary control in framing financial plan.

**Pre-requisite of course:**NONE

#### Teaching and Examination Scheme

<b>Theory Hours</b>	<b>Tutorial Hours</b>	<b>Practical Hours</b>	<b>ESE</b>	<b>IA</b>	<b>CSE</b>	<b>Viva</b>	<b>Term Work</b>
4	0	0	50	30	20	0	0

<b>Contents : Unit</b>	<b>Topics</b>	<b>Contact Hours</b>
1	<b>Introduction to Management Accounting</b> Meaning, Definition, Nature, Scope, Functions and Limitations of Management Accounting, Relationship and difference between Management Accounting to Cost Accounting and Financial Accounting, Description of Tools and Techniques in Management Accounting	7
2	<b>Analysis of Fund Flow and Cash Flow Statement</b> Fund Flow Statement: Meaning and usage of Fund Flow Statement; preparation of fund flow statement (Basic level), Cash Flow Statement (AS-3); Distinction between Fund Flow Statement and Cash Flow Statement, Classification of Cash Flows, Objective and Usage of Cash Flow Statement, Preparation of Cash Flow statement	12
3	<b>Marginal and Absorption Costing</b> Marginal Costing- Meaning, Characteristics, Advantages and Limitations. Difference between Marginal Costing and Absorption Costing, Income determination under Marginal Costing and Absorption Costing; CVP/BEP Analysis, Safety Margin and Key factors that involves decision making	11

Contents : Unit	Topics	Contact Hours
4	<b>Budgeting and Budgetary Control</b> Meaning, Objectives, Advantages and Limitations. Essentials of effective budgeting in management process; Installation of Budget System, Budgetary Control: Types of budgets preparation, Zero Base Budgeting; Performance Budgeting	8
5	<b>Standard Costing</b> Meaning, Difference between Standard Costing and Budgetary Control, Merits and Demerits of Standard costing, Prerequisite for establishment of standard costing, Efficiency and Activity Ratios, Material, Labor and Overhead Variance	10
<b>Total Hours</b>		<b>48</b>

**Textbook :**

- 1 Cost and Management Accounting, M. N. Arora, Vikas Publishing House, 2020
- 2 Cost and Management Accounting, P.C. Tulsian, S Chand, 2018

**References:**

- 1 Cost Accounting, Cost Accounting, Jawahar Lal, Tata McGraw Hill Publication, 2020
- 2 Management Accounting, Management Accounting, Paresh Shah, Oxford Publication, 2018
- 3 Cost Management Accounting, Cost Management Accounting, Ravi Kishor, Taxman, 2020
- 4 Management Accounting, Management Accounting, Bhattacharya, Pearson Publication, 2018
- 5 Cost Management: Strategies for Business Decision, Cost Management: Strategies for Business Decision, Hilton, Maher and Selto, TMH, 2020

**Suggested Theory Distribution:**

The suggested theory distribution as per Bloom's taxonomy is as follows. This distribution serves as guidelines for teachers and students to achieve effective teaching-learning process

Distribution of Theory for course delivery and evaluation					
Remember / Knowledge	Understand	Apply	Analyze	Evaluate	Higher order Thinking
20.00	30.00	25.00	15.00	10.00	0.00

**Instructional Method:**

- 1 Theory

### Supplementary Resources:

- 1 <https://www.youtube.com/watch?v=3TgqOL1Bdms&pp=ygUib3ZlcnZpZXcgb2YgbWFuYWdlbWVudCBhY2NvdW50aW5nIA%3D%3D>
- 2 <https://www.youtube.com/watch?v=3TgqOL1Bdms&list=PLaAhQ2ofZZRC82cz8ywjj3qQwHKHFqPiy>
- 3 <https://www.youtube.com/watch?v=JRXpZtBoNas&pp=ygUib3ZlcnZpZXcgb2YgbWFuYWdlbWVudCBhY2NvdW50aW5nIA%3D%3D>