

COURSE TITLE	MANAGEMENT ACCOUNTING
COURSE CODE	04BB1602
COURSE CREDITS	4

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

- 1 Analyze the role of management accounting and its comparison with cost and financial accounting.
- 2 Evaluate and prepare Cash Flow Statements as per AS-3
- 3 Apply marginal and absorption costing techniques for decision-making
- 4 Analyze and prepare different types of budgets for effective control.
- 5 Apply basic accounting software tools used in different business settings.

Pre-requisite of course:NONE

Teaching and Examination Scheme

Theory Hours	Tutorial Hours	Practical Hours	ESE	IA	CSE	Viva	Term Work
4	0	0	50	30	20	0	0

Contents : Unit	Topics	Contact Hours
1	Introduction to Management Accounting 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,, Cost Management	10
2	Analysis of Fund Flow and Cash Flow Statement 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	15
3	Marginal and Absorption Costing 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, Basics of Cost	12
4	Budgeting and Budgetary Control 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

Contents : Unit	Topics	Contact Hours
5	Accounting Software Sage 50 – Used in Industries,, Xero – Useful for small software’s Wave, Free for freelancers,, FreshBooks – Internationally Accepted	15
Total Hours		60

Textbook :

- 1 Cost and Management Accounting, M. N. Arora, Vikas Publishing House, 2020, M. N. Arora,, Vikas Publishing House, 2020

References:

- 1 Management Accounting , Management Accounting , Bhattacharya,, Pearson Publication, 2017
- 2 Management Accounting,, Management Accounting,, Dr. S.N Goyal and Manmohan,, S.N. Publications, 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 / Creative
0.00	0.00	35.00	35.00	30.00	0.00

Instructional Method:

- 1 THEORY