

SARDAR PATEL UNIVERSITY
Programme: BBA(General)
Semester: V
Syllabus with effect from : JUNE 2013

Paper Code: UM05CBBA02	Total Credit: 3
Title Of Paper: Management Accounting	

Unit	Description in detail	Weighting (%)
1	Management Accounting - Nature & Scope (Theory) Meaning & definition of Management Accounting Characteristics of Management Accounting Scope and Limitations of Management Accounting Functions of Management Accounting, Methods of Management Accounting Difference between Management Accounting, Cost Accounting and Financial Accounting Role and Status of Management Accountant	25 %
2	Budget & Budgetary Control (Examples) Meaning and Definition of Budget and Budgetary Control Preparation of Production Budget, Raw Material Consumption & Purchase Budget Cash Budget Flexible Budget	25 %
3	Absorption Costing and Marginal Costing (Theory & Examples) Meaning of Absorption Costing and Marginal Costing Difference between Absorption Costing and Marginal Costing Examples of Income determination under Absorption Costing and Marginal Costing (One year information)	25 %
4	Standard Costing & Variance Analysis (Examples) Examples On: Material Cost Variances, Labor Cost Variances, Sales Variances (Price and Profit)	25 %

Basic Text & Reference Books

- Advanced Cost Accounting - Jain S P And Narang K L
- Textbook of Cost & management Accounting- Arora M.N.
- Cost Accounting - Khan My And Jain Pk
- Cost Accounting. And Financial Management - Kishore Ravi M
- Problems And Solution In Adv Accounting - Maheshwari S N And Maheshwari S K
- Advanced Cost Accountancy - Nigam Lalla And Sharma G.L
- Cost Accounting - Saxena V K
- Advanced Management Accounting: Ravi M. Kishore
- Accounting for Management: Dr. Jawaharlal

