

**SARDAR PATEL UNIVERSITY**  
**Programme: BBA (GENERAL)**  
**Semester: VI**  
**Syllabus with Effect From: November/December-2013**

<b>Paper Code: UM06CBBA02</b>	<b>Total Credit:3</b>
<b>Title Of Paper: Accounting For Decision Making</b>	

Unit	Description in detail	Weighting (%)
I	<b>Cost Volume Profit Analysis (Theory &amp; Examples)</b> Meaning, Assumptions, and Limitations of CVP Analysis Break Even chart and its utility Examples On: (a) Break Even Point, Margin of Safety, P/V Ratio (b) Sales Mix (c) Plant Merger	25%
II	<b>Decision Making (Examples)</b> Examples On: Key Factor, Product Mix, Dropping & Replacement of Product,	25%
III	<b>Differential Cost Analysis (Theory &amp; Examples)</b> Meaning & Significance of Differential Cost Analysis, Compare & Contrast between Differential Cost Analysis and Marginal Cost Analysis. Examples based On: Level of Activity Planning, Pricing Decision, Dumping Decision (Export Order), Acceptance of Special offer, Make or Buy, Lease or Buy	25%
IV	<b>Value Added Accounting (Theory &amp; Examples)</b> Introduction & Definition of Value Added Value Added Statement as Performance Measurement Difference Between Value Added Statement and Profit & Loss Account Examples On: Preparation of Value Added Statement	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 & 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

