

**SARDAR PATEL UNIVERSITY**  
**Programme & Subject: BBA LLB**  
**Semester: III**  
**Syllabus with Effect from: June - 2011**  
**Second Year**

<b>Paper Code: IL - 301</b>	<b>Total Credit:</b>
<b>Title Of Paper: Managerial Accounting</b>	

Unit	Description in Detail	Weightage (%)
I	<b>Introduction to Management Accounting and Cost:</b> Basic Idea of Management Accounting, Tools and Techniques of Management Accounting, Cost – Financial Management Accounting Comparison. Cost Concepts, Direct and Indirect costs, Behaviouristic Classification of cost, Functional Classification of Cost, Overheads, Segregation of Semi Variable overheads and Allocation and Apportionment of overheads.	
II	<b>Standard Costing:</b> Introduction to standard costing and Variances, Calculation of Variances (Materials, Labour, Fixed & Variable Overhead, Sales and Sales Margin Variances)	
III	<b>Budgetary Control:</b> Meaning & Concept Budgets and Budgetary Control, Fixed Budgets, Flexible Budget, Zero Based Budgeting (ZBB), Various Functional Budgets like Production Budget, Purchase Budget, Sales Budget, Selling Overheads Budget, Cash Budget.	
IV	<b>Cost – Volume – Profit Analysis:</b> Interrelationship between Cost , Volume and Profits, Break Even Analysis Assumptions, Limitations , Margin of Safety, Profit Volume Ratio, Relevant Cost Concepts, Problems relating to Merging Plants.	
V	<b>Decision Making:</b> Various Decisions and Relevant Cost Concepts: Key Factor/Limiting Factor/Optimum Product Mix - Make or Buy Decision - Shut Down or Continue Decision - Accept or Reject an order Decision - Dropping of a Product Decision - Replace or Continue Decision	
VI	Reporting to Management	
VII	Responsibility Accounting and Transfer pricing	
VIII	<b>Contemporary Areas in management Accounting:</b> Life Cycle Costing : Meaning, concept and uses of PLC costing, costs at different stages of PLC. Activity Based Costing - Target Costing - Uniform Costing	
IX	<b>Emerging Dimensions in Accounting:</b> Inflation Accounting - Human Resource Accounting - Value Added Accounting - Social Accounting - Environment Accounting.	

**Basic Text & Reference Books:-**

- Cost and Management Accounting : M. N. Arora, Vikas Publishing House, 8th Edition.
- Management Accounting : Dr. Jawaharlal, Himalaya Publishing House, 3rd Edition.
- Advanced Management Accounting: Ravi M. Kishore, Taxmann Publications
- Cost and Management Accounting : S. N. Maheshwari, Sultan Chand Publications
- Management Accounting : Khan & Jain

