

SARDAR PATEL UNIVERSITY
Programme: BCOM
Semester: IV
Syllabus with effect from : NOVEMBER 2012

Paper Code: UB04CCOM20	Total Credit: 3
Title Of Paper: Fundamentals of Management Accounting	

Unit	Description in detail	Weighting (%)
1	Management of Accounting Existence of Management Accounting, limitations of Financial Accounting Meaning & definition of Management Accountancy Characteristics, Scope of Management Accountancy Functions of Management Accounting, Methods of Management Accounting Difference between Management Accounting, Financial Accounting and Cost Accounting Advantages & Limitations of Management Accounting Role & function of Management Accountant.	25 %
2	Budget and Budgetary Control Meaning and Definition of Budget and Budgetary Control Objectives of Budgetary Control Advantages and Limitations of Budgetary Control Preparation of Cash Budget & Flexible Budget	25 %
3	Cost Volume Profit Analysis Meaning Objectives & Assumptions of CVP analysis Meaning of Break Even Analysis-Preparation of Break Even Chart-Angle of Incidence Examples on Break Even Point- P V Ratio, Margin of Safety Effect of Change in Variables on BEP- P V Ratio, Margin of Safety. Profit Effect Changes in sales mix on BEP - P V Ratio, Margin of Safety & Profit Plant merger	25 %
4	Standard Costing Meaning, definition and characteristics of standard costing Difference between standard costing & Budgetary Control Advantages & limitations of Standard costing Examples on material variances and labour variances	25 %

Basic Text & Reference Books

- Problem & Solution of Cost Accounting – S.N. Maheshwari and S. K. Maheshwari
- Cost Accounting- M. N. Arora
- Cost Accounting- Nigam and Sharma
- Management Accountancy- T. J. Rana, B. S. Shah Prakashan

