

SARDAR PATEL UNIVERSITY
B. Com. (Honours) (3 Years)
Specialization in International Accounting and Corporate Banking & Insurance
Semester: IV
Syllabus with effect from: December 2016

Paper Code: UB04CCOH02	Total Credits: 3
Title of Paper: Management Accounting	

Unit No.	Description in Detail	Weightage
1	Introduction <ul style="list-style-type: none"> • Meaning & Definition of Management Accounting • Scope of Management Accounting • Difference between Management accounting with Financial Accounting and Cost Accounting • Advantages and Limitations of Management Accounting • Role of Management Accountant 	25%
2	Budget & Budgetary Control: (Examples only) <ul style="list-style-type: none"> • Theory: Meaning and Definition of Budget and Budgetary Control • Examples: Preparation of Production Budget, Raw Material Consumption & Purchase Budget , Cash Budget (Receipt and Payment Method) and Flexible Budget 	25%
3	Standard Costing: (Examples only) <ul style="list-style-type: none"> • Theory: Meaning of Standard Costing – Different Types of Standards • Examples: Based on Material Cost Variances and Labour Cost Variances 	25%
4	Cost Volume Profit Analysis <ul style="list-style-type: none"> • Theory: Meaning, Objectives & Assumptions of CVP analysis, Meaning of Break Even Analysis-Preparation of Break Even Chart-Angle of Incidence. • Examples: 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%

Evaluation : Internal : 40 Marks (Theory)
: External: 60 Marks (Theory) – Two Hours Examination

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
- Management Accounting: Principles and Practice- M.A. Sahaf