

SARDAR PATEL UNIVERSITY
B. Com. (Honours) (3 Years)
Specialization in International Accounting and Corporate Banking & Insurance
(Under Choice Based Credit System Based on UGC Guidelines)
Syllabus with effect from: November / December -2019
Semester: IV

Paper Code: UB04CCOH22	Total Credits:03
Title of Paper: Management Accounting	

Objective: The objective of this course is to help students to understand theoretical knowledge and application of management accounting techniques.

Unit No.	Description in Detail	Weightage
1	Introduction 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: Theory: Meaning and Definition of Budget and Budgetary Control, Advantages and disadvantages of Budgetary Control, Essentials of Effective Budgeting Examples: Preparation of Production Budget, Raw Material Consumption & Purchase Budget , Cash Budget (Receipt and Payment Method) and Flexible Budget	25%
3	Standard Costing: Theory: Meaning of Standard Costing – Different Types of Standards, Standard Costing V/s Budgetary Control, Advantages and Disadvantage of Standard Costing Examples: Based on Material Cost Variances and Labour Cost Variances	25%
4	Cost Volume Profit Analysis 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