



**SARDAR PATEL UNIVERSITY**  
**Vallabh Vidyanagar, Gujarat**  
**(Reaccredited with 'A' Grade by NAAC (CGPA 3.25))**  
**Syllabus with effect from the Academic Year 2021-2022**

**M.B.A. Semester II**  
**PM02CMBA52: MANAGERIAL ACCOUNTING-II**

<b>Course Code</b>	<b>PM02CMBA52</b>	<b>Title of the Course</b>	<b>Managerial Accounting-II</b>
Total Credits of the Course	04	Hours per Week	04

Course Objectives:	<ul style="list-style-type: none"><li>• To impart conceptual knowledge of core concepts of Managerial Accounting.</li><li>• Provide practical experience of managerial accountants' skills, decision-making by analyzing different alternatives.</li></ul>
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<b>Course Content: 30 sessions</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage (%)</b>
1.	The Nature of Management Accounting, the Business Organization and Professional Ethics; Cost Concepts; Cost Behaviour, Marginal Costing; Cost Volume profit analysis, Strategic Planning and Budgeting; type of Budgets, preparing Master Budget, Budgets as Financial Planning Models, Flexible budgets.	25
2.	Short-Run Alternative Choice Decisions, Management Control Environment: balanced scorecard, Relevant Information for Decision Making with a Focus on Operational Decisions, Relevant Information for Decision Making with a Focus on Pricing Decisions	25
3.	Standard Costing, causes of Variances, Material and Labour variances Inventory management, Cost Allocation, A General Framework for Cost Allocation, Allocation of Service Department Costs	25
4.	Joint product and by-product costing, Process costing, Product and Service Costing, International issues in cost management, Distinction Between Job costing and process Costing, Job costing in Service and Non-profit Organisation	25



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Teaching-Learning Methodology	<ul style="list-style-type: none"><li>• Lectures, Class discussion on concept and issues, case study discussion, assignment submissions</li></ul>
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<b>Evaluation Pattern</b>		
<b>Sr. No.</b>	<b>Details of the Evaluation</b>	<b>Weightage</b>
1.	Mid Semester Written / Practical Examination	30%
2.	Internal Continuous Assessment in the form of Practical, Quizzes, Attendance	30%
3.	End – Semester University Examination	40%

<b>Course Outcomes: Having completed this course, the learner will be able to</b>	
1.	Get foundational understanding and clarity of basic principles and core concepts of cost and management accounting.
2.	Blend theory of cost and management accounting practices in the real-world.
3.	Take optimum financial decisions based on alternative evaluations.
4.	Enhance skills capability.

<b>Suggested References:</b>	
<b>Sr. No.</b>	<b>References</b>
1.	Don R. Hansen and Maryanne M. Mowen, Cost Management –Accounting and Control Thomson publication; Latest edition.
2.	Ronald Hilton, Managerial Accounting, creating value in a Dynamic Business Environment, Tata McGraw Hill Edition; 6 <sup>th</sup> edition



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3.	Blocher, Chen, Cokins and Lin Cost Management, A Strategic Emphasis, Tata McGraw Hill.
4.	Anthony R N, Hawkins D F, Merchant K A, Accounting– Text and cases, McGraw-Hill Companies; latest edition.
5.	Paresh Shah, Management Accounting, Oxford University Press, latest edition.
6.	Ronald Hilton, Managerial Accounting, creating value in a Dynamic Business Environment, Tata McGraw Hill Edition; 6 <sup>th</sup> edition

<b>Online Resources</b>
<a href="https://icmai.in/studentswebsite/Inter-Papers.php">https://icmai.in/studentswebsite/Inter-Papers.php</a>
<a href="https://corporatefinanceinstitute.com/resources/knowledge/accounting">https://corporatefinanceinstitute.com/resources/knowledge/accounting</a>
<a href="http://www.freebookcentre.net/Business/Accounting-Books.html">www.freebookcentre.net/Business/Accounting-Books.html</a>
<a href="https://quickbooks.intuit.com/in/resources/accounting-taxes/accounting-ratios">https://quickbooks.intuit.com/in/resources/accounting-taxes/accounting-ratios</a>