



# C. U. SHAH UNIVERSITY – WADHWAN CITY



## FACULTY OF MANAGEMENT STUDIES

### BACHELOR OF BUSINESS ADMINISTRATION (BBA)

SEMESTER V (FIVE)

CODE 4MS06MAT1

Name of Subject Management Accounting

Teaching & Evaluation Scheme

Teaching Hours / Week				Evaluation Scheme (Marks)		
Th	Tu	P	Total	Sessional Exam	University Exam	Total
04	0	0	04	30	70	100

#### Objective

- To develop conceptual understanding regarding management accounting and use of accounting data for managerial decisions.

#### Prerequisite

- Basic Working Knowledge of Accounts is required.

#### Course outline

Sr. No.	Course Contents	Number of Hours
1	<b>Nature and Scope of Management Accounting.</b> Nature and Scope of Management Accounting, Advantages and Limitations of Management Accounting, Tools of Management Accounting, Role of Management Accountant, Financial Accounting, Cost Accounting and Management Accounting	12
2	<b>Marginal Costing</b> Meaning and significance of marginal cost and marginal costing, contribution; P/V ratio, Key factors, Break Even Point, Margin of Safety; application of marginal costing	12
3	<b>Decision Making.</b> Application of decision making in following situations: · Changes in sales · Adding or discontinuing products · Make or buy · Selling or further processing · Selling in foreign market · Continue or shut down	12
4	<b>Budgetary Control.</b> Meaning and significance of budget and budgetary control, budget centers; Procedure of budgetary control system, preparation of cash budget and flexible budget only	12
5	<b>Standard Costing.</b> Meaning and Significance of Standard costing, Preparation of standard cost sheet, Computation of Material cost variances and labour cost variances (Excluding Overhead Variances) <b>Fund Flow Statement.</b> Meaning and significance of fund flow statement; Sources and Application of Fund, Statement of changes in working capital, Preparation of fund flow statement.	12
<b>Total Hours</b>		60

## Learning Outcomes

### *Theoretical Outcome*

Students will learn various concepts of management accounts

### *Practical Outcome*

Students will learn to calculate BEP, Prepare budget, decision making etc...

## Teaching – Learning Methodology

- Lectures
- Assignments

## RecommendedBooks

1. Fundamental of Management Accounting – Ghosh and Gupta
2. Management Accounting – Hingorani and Ramnathan
3. Introduction to Management Accounting- C T Horngren
4. Management Accounting – Principles- R N Anthony
5. Management Accounting – N P Shrinivas
6. Management Accounting – Khan & Jain
7. Management Accounting – I M Pandey

## E-Resources

1. <http://bookboon.com/en/textbooks/accounting>
2. <http://www.globusz.com>
3. [http://www.accounting coach.com](http://www.accountingcoach.com)