

Part A – Introduction			
Subject	Business Administration		
Semester	III		
Name of the Course	Managerial Accounting		
Course Code	B23-BBA-301		
Course Type: (CC/MCC/MDC/CC- M/DSEC/VOC/DSE/PC/AEC/VAC)	CC-A3		
Level of the course (As per Annexure-I)	Intermediate-Level		
Pre-requisite for the course (if any)	None		
Course Learning Outcomes (CLO):	<p>After completing this course, the learner will be able to:</p> <ol style="list-style-type: none"> 1. Understand the fundamentals of management/managerial accounting and effective decision making through management accounting. 2. Understand the application of marginal costing and break-even analysis for decision making in business 3. Learn budgeting process and types of budgets for effective planning. 4. Learn decision making through financial analysis and management control systems. <hr/> <p>5*.</p>		
Credits	Theory	Practical	Total
	4	0	4
Contact Hours	60	0	60
Max. Marks: 100 Internal Assessment Marks: 30 End Term Exam Marks: 70		Time: 3 Hours	

Part B- Contents of the Course

Instructions for Paper- Setter

The Paper-Setter shall set *nine* questions in all and the question paper shall be divided into two parts. **Part ‘A’** shall comprise *four* short answer type questions from the whole of the syllabus carrying 3.5 marks each, which shall be compulsory. **Part ‘B’** shall comprise *eight* questions (*two* questions from each unit) carrying 14 marks each and the student will be required to attempt *four* questions selecting *one* question from each unit.

Unit	Topics	Contact Hours
I	Managerial Accounting: Nature, scope, functions and significance. Distinction between management accounting and financial accounting. Decision making through management accounting.	15
II	Marginal Costing: Nature, Significance and Limitations. CVP Analysis and Break-even analysis. Marginal costing as decision making tool. Distinction between Marginal Costing and Standard Costing.	15
III	Budgeting Process; Performance Budgeting, Zero base budgeting, Programme budgeting and Activity based budgeting. Budgetary control: Nature, objectives and significance. Types of Budgets: Operational Budgets, Financial budgets and Master Budget.	15
IV	Responsibility accounting and centres, management control systems, Financial Analysis: Nature and tools; Ratio Analysis: Meaning and Significance. Decisions through financial analysis.	15
V*		

Suggested Evaluation Methods

<p>Internal Assessment:</p> <ul style="list-style-type: none"> ➤ Theory ● Class Participation: 5 ● Seminar/presentation/assignment/quiz/class test etc.: 10 ● Mid-Term Exam: 15 ➤ Practicum ● Class Participation: ● Seminar/Demonstration/Viva-voce/Lab records etc.: ● Mid-Term Exam: 	<p>End Term Examination: 70</p>
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Part C-Learning Resources

Recommended Books/e-resources/LMS:

1. Rajesh Kothari, 'Management Accounting- concepts and applications, MacMillan India Ltd., 2007.
2. S. N. Maheshwari, S. K. Mahaeshwari, 'Accounting for Management, Vikas Publishing House Pvt. Ltd., 2006.
3. M. A. Sahaf, 'Management Accounting- Principles and Practice' Vikas Publishing House

*Applicable for courses having practical component.