

Management Accounting:

Max. Marks:100

External Assessment: 80

Internal Assessment:20

Note: There will be eight questions in all. A candidate is required to attempt five questions including the question no. 1 which is compulsory. Question no. 1 will comprise of six short answer questions. All questions shall carry equal marks.

Course contents:

Management Accounting: meaning, nature, usefulness, functions, scope, conventions, techniques and limitations. Management Accounting v/s Financial Accounting,

Cost Accounting: meaning, uses of cost accounting; various cost concepts; organization of cost accounting department; Classification of Cost, Cost-Sheet and Costing methods.

Budgets and Budgetary Control : meaning, nature, kinds, preparation of various types of budgets, advantages and limitations of budgetary control.

Marginal Costing: Break- even -analysis and Decision Involving alternate choices.

Standard Costing: Types of variances and their implementation. Management Accounting and Control Techniques: Activity based costing, Uniform Costing, Target Costing, Balanced Score Card.

Introduction to Responsibility Accounting.

Suggested Readings:

S.N.Maheshwari	:	Cost and Management Accounting, Sultan Chand & Sons, New Delhi.
M.Y.Khan	:	Management Accounting, Tata Mc-Graw Hill Publishing
I.M.Pandey	:	Management Accounting, Vikas Publishing Ltd.
R.K.Mittal	:	Management Accounting, V.K. Publishers, New Delhi