Indraprastha College for Women
University of Delhi

Work Plan for ODD SEMESTER – 2026

Course Name:	B.Com Hons.
Paper Title:	Management Accounting
Unique Paper Code:	2412083503
Semester:	V
Faculty(s):	Rekha Rani
Year:	2026

Work Plan

Unit No.	Learning Objective	Lecture No.	Topics to be Covered
1	Understand different types of Accounting	1-3	Differences between various forms of accounting: Cost, Financial, and Management accounting.
2	Learn Budgetary Control Prepare different types of budgets.	4-5 6	Concept of budget, budgeting and budgetary control. Different types of budgets: Fixed Budget Flexible Budget Functional Budgets
		7-10	Preparation of different types of budgets
		11	Concept of zero-base budgeting
5	Understand the meaning of responsibility centres	12-15	Responsibility centres of the pharmaceutical industry Case study on divisional performance measurement

Unit	Contents/Syllabus
I	**Introduction** Meaning, objectives, nature and scope of management accounting, Difference between different forms of accounting — Cost, Financial and Management accounting, Cost control and Cost reduction, Cost management.
II	**Budgetary Control and Standard Costing System** Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control; Objectives, merits and limitations; Functional Budgets; Fixed and Flexible budgeting; Zero base budgeting; Programme and Performance budgeting. Standard Costing and Variance Analysis: Meaning of standard cost and standard costing; advantages, limitations and applications; Variance Analysis –material, labour, overheads and sales variances; Control ratios.
III	**Marginal Costing** Concept of marginal cost and marginal costing; Absorption versus Variable Costing: Distinctive features and income determination; Cost-volume-profit analysis; Break-even analysis- mathematical and graphical approaches; Profit-volume ratio, angle of incidence, margin of safety, key factor, determination of cost indifference point
IV	**Decision Making** Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short -term decision making situations – profitable product mix, Acceptance or Rejection of special/ export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Pricing Decisions .
V	**Performance Measurement** Responsibility Accounting: Concept, Significance, Different Responsibility Centres; Divisional Performance Measurement: Financial and Non-Financial measures

S. No.	Name of Authors/Books/Publishers
1.	Management Accounting by M.N Arora and Priyanka Katyal, 2022
2.	Management Accounting by Maheshwari and Mittal, 2023
3.	Management Accounting by Prof. C.P. Gupta and Dr. Vidisha Garg
4.	Management Accounting by Surender Singh

<table>
<tr><td></td><td colspan="3">Paper Components</td></tr>
<tr><td>Credits</td><td>Lecture
(L)</td><td>Tutorial
(T)</td><td>Practical
(P)</td></tr>
<tr><td>4</td><td>3</td><td>NA</td><td>1</td></tr>
<tr><td colspan="4">Assessment Scheme</td></tr>
<tr><td>S.No.</td><td>Component</td><td>Marking Scheme</td><td>Total Marks</td></tr>
<tr><td rowspan="4">1</td><td>Internal Assessment</td><td></td><td rowspan="4">30</td></tr>
<tr><td>• Assignment</td><td>12</td></tr>
<tr><td>• Class Test</td><td>12</td></tr>
<tr><td>• Attendance</td><td>6</td></tr>
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<tr><td>• Activity 1</td><td></td></tr>
<tr><td>• Activity 2</td><td></td></tr>
<tr><td>• Attendance</td><td></td></tr>
<tr><td rowspan="4">3.</td><td>Practical</td><td></td><td rowspan="4">40</td></tr>
<tr><td>• Continuous Assessment</td><td>10</td></tr>
<tr><td>• End Term Written/Practical Exam</td><td>20</td></tr>
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<tr><td>4.</td><td colspan="2">End Semester Examination</td><td>90</td></tr>
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