



# Indraprastha College for Women

## University of Delhi

Course Name:	B. Com (Hons.)
Paper Title:	Management Accounting (LAB)
Unique Paper Code:	
Semester:	V
Faculty(s):	Ms. Dhun
Year:	2024

<b>Work Plan (As per UGCF lab syllabus)</b>			
Period	Unit No.	Learning Objective	Practical Exercises to be Covered (LAB)
1 <sup>st</sup> Aug -3 <sup>rd</sup> Aug	I	Examine the conceptual framework of Management Accounting and identify the differences between various forms of accounting	Discuss differences between various forms of accounting.
5 <sup>th</sup> Aug-10 <sup>th</sup> Aug	II	Analyse budgetary control system as a tool of managerial planning and control	Prepare different types of budgets.
12 <sup>th</sup> Aug-17 <sup>th</sup> Aug	II		Prepare different types of budgets.
19 <sup>th</sup> Aug-24 <sup>th</sup> Aug	II		Prepare different types of budgets.
26 <sup>th</sup> Aug-31 <sup>st</sup> Aug	II		Prepare different types of budgets.
2 <sup>nd</sup> Sep-7 <sup>th</sup> Sep	II		Apply the concept of zero base budgeting on a select firm by collecting relevant data.
9 <sup>th</sup> Sep-14 <sup>th</sup> Sep	II		Apply the concept of zero base budgeting on a select firm by collecting relevant data.
16 <sup>th</sup> Sep-21 <sup>st</sup> Sep	II	Understand computing variances using excel	Compute variances and perform analysis.
23 <sup>rd</sup> Sep-28 <sup>th</sup> Sep	II		Compute variances and perform analysis.
30 <sup>th</sup> Sep-5 <sup>th</sup> Oct	III	Recognise the concept of cost-volume-profit analysis using excel.	Perform cost-volume-profit analysis.
7 <sup>th</sup> Oct-12 <sup>th</sup> Oct	III		Perform cost-volume-profit analysis.
14 <sup>th</sup> Oct-19 <sup>th</sup> Oct	IV	Analyse pricing decisions	Compute the foreign export sales price for a domestic firm

			engaged in manufacturing goods/services.
21 <sup>st</sup> Oct-26 <sup>th</sup> Oct	IV	Analyse techniques of decision making	Evaluate various decision making techniques using case studies.
28 <sup>th</sup> Oct-2 <sup>nd</sup> Nov	<b>MID SEMESTER BREAK</b>		
4 <sup>th</sup> Nov-9 <sup>th</sup> Nov	IV	Analyse techniques of decision making	Evaluate various decision making techniques using case studies.
11 <sup>th</sup> Nov-16 <sup>th</sup> Nov	V	Discuss the concept of responsibility accounting using case studies.	Identify the responsibility centres of a pharmaceutical industry.
18 <sup>th</sup> Nov-23 <sup>rd</sup> Nov	V	Discuss the concept of performance measurement using case studies.	Discuss case studies on divisional performance measurement.
25 <sup>th</sup> Nov-27 <sup>th</sup> Nov	V		Discuss case studies on divisional performance measurement.
28 <sup>th</sup> Nov	<b>DISPERSAL OF CLASSES</b>		

Unit	<b>LAB TOPICS (Tentative: To be finalized after university guideline meeting)</b>
Lab topics	<ol style="list-style-type: none"> <li>1. Discuss differences between various forms of accounting.</li> <li>2. Prepare different types of budgets.</li> <li>3. Apply the concept of zero base budgeting on a select firm by collecting relevant data.</li> <li>4. Visit any manufacturing unit and study the relevance of marginal costing.</li> <li>5. Compute variances and perform analysis.</li> <li>6. Perform cost-volume-profit analysis.</li> <li>7. Compute the foreign export sales price for a domestic firm engaged in manufacturing goods/services.</li> <li>8. Evaluate various decision making techniques using case studies.</li> <li>9. Identify the responsibility centres of a pharmaceutical industry.</li> <li>10. Discuss case studies on divisional performance measurement.</li> </ol>
S. No.	<b>Name of Authors/Books/Publishers</b>
1.	Arora, M. N. (2019). <i>Management Accounting</i> . Delhi, India: Himalaya Publishing House
2.	Khan, M. Y., & Jain, P. K. (2021). <i>Management Accounting</i> . Delhi, India: Tata McGraw Hill Publishing Co.
3.	Tulsian, P. C., & Tulsian, B. (2023). <i>Advanced Management Accounting</i> . Delhi, India: S. Chand.
4.	Goel, R. K., & Goel, I. (2019). <i>Concept Building Approach to Management Accounting for B.Com(Hons.)</i> , Delhi, India: Cengage.