



Indraprastha College for Women
University of Delhi

Course Name:	B.Com (H)
Paper Title:	Management Accounting
Unique Paper Code:	
Semester:	V
Faculty(s):	Renu Chaudhary
Year:	2024

Work Plan			
Period	Unit No.	Learning Objective	Topics to be Covered
1 st Aug -3 rd Aug	II	Budgetary Control	Concept of budget, budgeting and budgetary control
5 th Aug-10 th Aug			Functional budgets
12 th Aug-17 th Aug			Functional budgets (contd)
19 th Aug-24 th Aug			Fixed and flexible budgeting,
26 th Aug-31 st Aug			Zero base budgeting, Performance budgeting and Programme budgeting
2 nd Sep-7 th Sep		Standard costing and variance analysis	Meaning of standard cost and standard costing; advantages, limitations and applications of standard costing
9 th Sep-14 th Sep			Variance analysis- material, labour variances
16 th Sep-21 st Sep			Overhead variances and sales variances; control ratios
23 rd Sep-28 th Sep	III	Marginal costing	Concept of marginal cost and marginal costing; Distinctive features and income determination
30 th Sep-5 th Oct			Marginal costing vs Absorption costing; Cost-volume-profit analysis
7 th Oct-12 th Oct			Break even analysis- statements, mathematical and graphical approaches
14 th Oct-19 th Oct			Profit volume ratio; angle of incidence, margin of safety

21 st Oct-26 th Oct			Key factor, determination of cost indifference point
28 th Oct-2 nd Nov			MID SEMESTER BREAK
4 th Nov-9 th Nov	IV	Decision making	Steps in decision making process, concept
11 th Nov-16 th Nov			Solving various short term decision making problems using marginal costing and differential costing techniques- profitable product mix,
18 th Nov-23 rd Nov			Acceptance or rejection of special/export offers, make or buy, addition or elimination of a product line, sell or process further,
25 th Nov-27 th Nov			Operate or shutdown, and pricing decision
28 th Nov			DISPERSAL OF CLASSES

Unit	TOPICS
II	<p>Budgetary Control</p> <p>Concept of budget, budgeting and budgetary control; Functional budgets, Fixed and flexible budgeting; Zero base budgeting, Performance budgeting and programme budgeting</p> <p>Standard costing and variance analysis Meaning of standard cost and standard costing; advantages, limitations and applications of standard costing. Variance analysis- material, labour and overheads; and sales variances; control ratios</p>
III	<p>Marginal costing</p> <p>Concept of marginal cost and marginal costing; Distinctive features and income determination; Cost- volume-profit analysis; break even analysis- statements, mathematical and graphical approaches; profit volume ratio; angle of incidence, margin of safety, key factor, Determination of cost indifference point</p>
IV	<p>Decision making</p> <p>Steps in decision making process, concept, solving various short term decision making problems using marginal costing and differential costing techniques- 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 shutdown, and pricing decision</p>
S. No.	Name of Authors/Books/Publishers

1.	Arora MN: Management Accounting, Himalaya publishing house New Delhi
2.	Goel Rajiv Kumar and Goel Ishan: Concept building approach to Management Accounting
3.	Maheshwari and Mittal Management Accounting