

**Course: Major-Mandatory
Management Accounting**

Semester: I	Credits: 4	Subject Code: CMAJCMA123526	Lectures: 60
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Course Outcomes:

At the end of the course, the learner will be able to:

- CO1- Understanding the basic concepts relating to management accounting.
- CO2- Co-relate the numerical problems with the principles and techniques of Management Accounting
- CO3- Critically analyze and provide recommendations to improve the operations of organizations through the application of management accounting techniques.
- CO4- Develop decision-making skills through practical application of management accounting principles.
- CO5- Create the different types of budgets and analyze their applicability.
- CO6- Evaluating the significance of management accounting in decision making

Unit 1: Introduction to Management Accounting	15
<ul style="list-style-type: none"> ● Management Accounting: Meaning, definition and emergence of Management Accounting, Features and Significance of Management Accounting, Objectives and Functions of Management Accounting ● Techniques of Management Accounting ● MIS Report – meaning, use, advantages, basic format. ● Case study on MIS. 	

Unit 2: Application of Marginal Costing Principles	15
<ul style="list-style-type: none"> ● Marginal Costing and Cost-Volume Profit (CVP) Analysis, Key Factors ● Decision Making through Managerial Cost Accounting: Purchasing and Leasing, Make or Buy Decision ● Techniques and Managerial Cost Accounting ● Standardization of Accounting System: Fixed and Variable Cost Analysis, Application in decision making process. ● Practical Problems ● Case Studies 	



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Unit 3: Budgets as a Tool for Decision Making	15
<ul style="list-style-type: none"> ● Meaning of and Definition of Budget, Budgeting and Budgetary Control. ● Objectives of Budgeting and Essentials of Successful Budgeting ● Practical Steps involved in the preparation of Budgets ● Advantages and Limitations of Budgetary Control System ● Types of Budgets: Fixed and Flexible Budgets, Functional Budgets: Purchase Budget, Sales Budget, Production Budget, Production cost Budget, Selling and Distribution cost Budget, Capital Expenditure Budget and Cash Budget, Master Budget, Zero Based Budgeting and Performance Budgeting ● Behavioral Aspects of Budgetary Control ● Practical problems on preparation of Budgets. ● Case Studies 	

Unit 4: Working Capital Management	15
<ul style="list-style-type: none"> ● Introduction, Meaning and definition of Working Capital ● Need, Classification and importance of Working Capital ● Advantages and Limitations of Adequate Working Capital ● Redundant Working Capital and Its Implications ● Factors Determining Working Capital requirement ● Estimation of Working Capital ● Study of components of Working Capital: Cash Management, Accounts Receivable Management, Inventory Management ● Practical Problems on Working Capital ● Case Studies 	

Reference Books:

- Atkinson .A, Kaplan. R, Matsumura. E, Young. S and Kumar .A. *Management Accounting Information for Decision Making and Strategy Execution* :Dorling Kindersley(India) Pvt. Ltd;2014
- Tulsian. P.C and Tulsian .B. *Advanced Management Accounting*: S Chand and Company Pvt. Ltd: New Delhi; 2014.
- Khatri. P.V. *Management Accounting* .Global Vision Publishing House: New Delhi; 2010.
- Tyagi. C.L and Tyagi .M. *Financial And Management Accounting*: Atlantic Publishers and Distributors: New Delhi; 2003.
- Singhvi. N.M. *Management Accounting Text and Cases*: Prentice hall of India: New Delhi; 2006.
- Paul.S.KR. *Management Accounting*: New Central Book Agency(P)Ltd. Kolkata;2007
- Sikka. T.R. *Fundamentals of Cost Accounting*: Viva Books Pvt. Ltd New Delhi;2012
- Tyagi. C.L and Tyagi .M. *Introduction To Management Accounting*: Galgotia Publishers and Distributors: New Delhi; 1998.
- Jain. I .C. *Management Accounting*. Taxmann Allied Services (P) Ltd: New Delhi; 2008.



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- Khan. M.Y. and Jain. P.K. *Management Accounting Text, Problems and Cases*. Tata McGraw Hill Education Private limited: New Delhi; 2010.
- Maheshwari. S.N and Maheshwari. S.K. *Advanced Accountancy Volume II*. Vikas Publishing House Pvt. Ltd: New Delhi; 2011.

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