

NIRMA UNIVERSITY

Institute:	Institute of Commerce
Name of Programme:	B.Com. (Hons.)
Course Code:	2CC103
Course Title:	Management Accounting
Year of Introduction:	2022-23 (Semester – IV)

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Course Learning Outcomes (CLO):

After successful completion of this course, the students will be able to:

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| 1. Define management accounting. | BL2 |
| 2. Make use of activity-based costing for overhead cost allocation. | BL3 |
| 3. Prepare various budgets for cost control. | BL3 |
| 4. Utilise marginal costing technique for decision-making. | BL3 |
| 5. Analyse various cost variances. | BL4 |

Syllabus

Teaching Hours

Unit I: Introduction of Management Accounting	2
<ul style="list-style-type: none"> • Introduction, • Need and objectives 	
Unit III: Activity-Based Costing	5
<ul style="list-style-type: none"> • Meaning, ABC versus traditional costing • Activity cost drivers • Activity-based cost allocation and calculating product costs 	
Unit III: Budgets and Budgetary Control	8
<ul style="list-style-type: none"> • Functional Budgets • Master Budget • Cash Budget • Fixed and Flexible Budgets • Zero Based Budgeting (ZBB) 	
Unit IV: Standard Costing and Variance Analysis	7
<ul style="list-style-type: none"> • Material Variances • Labour Variances • Overhead Variances 	

Unit V: Costing for Decision and Control Purposes.	8
<ul style="list-style-type: none"> ● Marginal and Absorption Costing ● Cost-Volume-Profit Analysis ● CVP Analysis and Decision Making 	

Suggested Readings:

1. Arora, M. N. (2021). Cost & Management Accounting. Mumbai: Vikas Publishing House Pvt.Ltd.
2. Maheshwari, S. (2020). Management Accounting. New Delhi: Sultan Chand & Sons.
3. Dutta, M. (2020). Cost Accounting: Principles and Practice. Pearson Education Services Pvt.Ltd.
4. Gordon, S. (2020). Management Accounting. Mumbai: Himalaya Publishing House.
5. Lal, J. and Srivastava. S., and Singh, M. (2019). *Cost Accounting*. New Delhi: Tata McGraw Hill.
6. Datar, S. M. and Rajan, M. V. (2019). Cost Accounting. New Delhi: Pearson.
7. Drury, C. (2019). Management and Cost Accounting. New Delhi: Cengage

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