



## B. J. VANIJYA MAHAVIDYALAYA

(Autonomous) (Grant-in-Aid)

(Affiliated to Sardar Patel University)

Vallabh Vidyanagar- 388 120, Dist. Anand, Gujarat, India

Accredited with CGPA of 2.78 on four-point scale at B++ Grade by NAAC

Syllabus as per the NEP 2020 with effect from - December 2025

Bachelor of Commerce (B. Com.)

Semester – IV

<b>Course Code</b>	UB04MACOM07	<b>Title of the Course</b>	<b>Management Accounting</b>
<b>Total Credits of the Course</b>	04	<b>Hours per week</b>	04

<b>Course Objectives:</b>	<ol style="list-style-type: none"><li>1) Equip students with a comprehensive understanding of management accounting to aid in strategic planning, control, and effective decision-making.</li><li>2) To enable students to understand, analyze, and apply Cost-Volume-Profit (CVP) analysis and its tools to inform business decisions.</li><li>3) To enable students to understand and apply the principles of budgeting and budgetary control for effective planning and operational management.</li><li>4) To teach students the principles and applications of standard costing, focusing on variance analysis for materials and labour.</li></ol>
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Course Content		
Unit No.	Description	Weightage (%)
1	<b>Introduction to Management Accounting (Theory Only)</b> <ul style="list-style-type: none"><li>• Meaning &amp; Definition of Management Accounting</li><li>• Characteristics of Management Accounting</li><li>• Scope of Management Accounting</li><li>• Advantages and Limitations of Management Accounting</li><li>• Functions of Management Accounting,</li><li>• Tools and Techniques Management Accounting</li><li>• Difference between Cost Accounting and Management Accounting</li><li>• Difference between Financial Accounting and Management Accounting.</li></ul>	25%
2	<b>Cost Volume Profit Analysis:</b> <ul style="list-style-type: none"><li>• Meaning, Objectives and Assumptions of CVP Analysis</li><li>• Meaning and Limitation Break-Even Analysis</li><li>• Preparation of Break-Even chart with imaginary figures and its utility Angle of Incidence</li><li>• <b>Examples On:</b><ul style="list-style-type: none"><li>- Break Even Point, Margin of Safety, P/V Ratio</li><li>- Effects of changes in variables Break Even Point</li></ul></li></ul>	25%



<b>3</b>	<b>Budget and Budgetary Control:</b> <ul style="list-style-type: none"> <li>• Meaning and Definition of Budget and Budgetary Control</li> <li>• Objectives of Budgetary Control</li> <li>• Advantages &amp; Limitations of Budgetary Control</li> <li>• Preparation of Cash Budget</li> <li>• Preparation of Flexible Budget</li> </ul>	<b>25%</b>
<b>4</b>	<b>Standard Costing:</b> <ul style="list-style-type: none"> <li>• Meaning and definition of Standard Costing</li> <li>• Difference between Standard Costing &amp; Budgetary Control</li> <li>• Examples on Material Cost Variances and Labor Cost Variances</li> </ul>	<b>25%</b>

<b>Teaching-Learning Methodology</b>	The course would be taught /learnt through ICT (e.g. Power Point Presentation, Audio-Visual Presentation), Lectures, Group Discussions, Quizzes, Assignments, Case Study and Browsing E- Resources.
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#### **Internal and External Examination Evaluation**

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	<b>Class Test (at least one)</b>	<b>15 (30%)</b>	<b>10 (40%)</b>
2	<b>Quiz (at least one)</b>	<b>15 (30%)</b>	<b>05 (20%)</b>
3	<b>Active Learning</b>	<b>05 (10%)</b>	----
4	<b>Home Assignment</b>	<b>05 (10%)</b>	<b>05 (20%)</b>
5	<b>Class Assignment</b>	<b>05 (10%)</b>	----
6	<b>Attendance</b>	<b>05 (10%)</b>	<b>05 (20%)</b>
<b>Total Internal (%)</b>		<b>50 (100%)</b>	<b>25 (100%)</b>
<b>Final Examination (%)</b>		<b>50 (100%)</b>	<b>25 (100%)</b>

<b>Sr. No.</b>	<b>Course Outcomes: Having completed this course, the learner will be able to</b>
<b>1)</b>	Distinguish between Cost Accounting and Management Accounting and their relations.
<b>2)</b>	Check the effect of marginal production upon fixed cost, variable cost and profit.
<b>3)</b>	Prepare various types of budgets and be able to compare with actual cost.
<b>4)</b>	Prepare standard costing and realize the importance of variance analysis.

<b>Sr. No.</b>	<b>Suggested References:</b>
<b>1)</b>	Cost and Management Accounting – Ravi M. Kishore, Taxmann’s Publication
<b>2)</b>	Cost and Management Accounting – M. N. Arora, Himalaya Publishing House
<b>3)</b>	Advanced Cost and Management Accounting – V. K. Saxena & C.D. Vashist
<b>4)</b>	Cost and Management Accounting – P. C. Tulsian’s, S. Chand



<b>Sr. No.</b>	<b>On-Line Resources available that can be used as Reference Material</b>
<b>1)</b>	<a href="https://www.icci.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf">https://www.icci.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf</a>
<b>2)</b>	<a href="https://egyankosh.ac.in/bitstream/123456789/84020/3/Unit-1.pdf">https://egyankosh.ac.in/bitstream/123456789/84020/3/Unit-1.pdf</a>
<b>3)</b>	<a href="https://egyankosh.ac.in/bitstream/123456789/84040/3/Unit-14.pdf">https://egyankosh.ac.in/bitstream/123456789/84040/3/Unit-14.pdf</a>
<b>4)</b>	<a href="https://umeschandracollege.ac.in/pdf/study-material/accountancy/Budget-Budgetary-Control-Sem-IV.pdf">https://umeschandracollege.ac.in/pdf/study-material/accountancy/Budget-Budgetary-Control-Sem-IV.pdf</a>
<b>5)</b>	<a href="https://www.gc11.ac.in/uploads/elearning/Standard%20Costing-272259505.pdf">https://www.gc11.ac.in/uploads/elearning/Standard%20Costing-272259505.pdf</a>
<b>6)</b>	<a href="https://www.youtube.com/watch?v=thwBRR-Dje8&amp;pp=ygUtQ29zdCBWb2x1bWUgUHJvZml0IEFuYWx5c2lzOiB2aWRlbyBpbiBlbmdsaXNo">https://www.youtube.com/watch?v=thwBRR-Dje8&amp;pp=ygUtQ29zdCBWb2x1bWUgUHJvZml0IEFuYWx5c2lzOiB2aWRlbyBpbiBlbmdsaXNo</a>

