



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

Course Code	UB04MACOM07	Title of the Course	Management Accounting
Total Credits of the Course	04	Hours per week	04

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



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

Teaching-Learning Methodology	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	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
Total Internal (%)		50 (100%)	25 (100%)
Final Examination (%)		50 (100%)	25 (100%)

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

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

Sr. No.	On-Line Resources available that can be used as Reference Material
1)	https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf
2)	https://egyankosh.ac.in/bitstream/123456789/84020/3/Unit-1.pdf
3)	https://egyankosh.ac.in/bitstream/123456789/84040/3/Unit-14.pdf
4)	https://umeschandracollege.ac.in/pdf/study-material/accountancy/Budget-Budgetary-Control-Sem-IV.pdf
5)	https://www.gc11.ac.in/uploads/elearning/Standard%20Costing-272259505.pdf
6)	https://www.youtube.com/watch?v=thwBRR-Dje8&pp=ygUtQ29zdCBWb2x1bWUgUHJvZml0IEFuYWx5c2lzOiB2aWRIbyBpbiBlbm dsaXNo