Curriculum Plan: B.Com. Management Accounting (NEP) 2025: Semester – V Section A

Ms. Alka Rani **Assistant Professor** Department of Commerce Kalindi College, University of Delhi, Delhi- 110008		**Marks Distribution**	**Theory**	**90 Marks**
			Internal Assessment	**Assignments 12** **Class- Test 12** **Class Attendance 6**
			Continuous Assessment	**Workbook 10** **Practical exam 20** **Viva 10**
		Classes Assigned	**Lectures**	**3 per week**
			Students Practical Groups (2 per week per Student)	**3 group**

		Topics	
	August 2025	Unit 1: Introduction to Management Accounting Meaning, objectives, nature and scope of management accounting, Difference between different forms of accounting- Cost, Financial and Management accounting, Cost control and Cost reduction.	**Assignment** 1
	August -September 2025	Unit 2: Budgetary Control and Standard Costing Systems (a) Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control; objectives, merits and limitations; Functional Budgets; Fixed and Flexible budgeting; An overview of different approaches to budgeting (Zero base budgeting, Performance budgeting and Programme budgeting) (b) Standard Costing and Variance Analysis: Meaning of standard cost and standard costing; advantages, limitations and applications; Variance Analysis – material, labour, overheads and sales variances. Control ratios.	**Test 1**

	September 2025	Unit 3: Marginal Costing Concept of marginal cost and marginal costing; Absorption versus Variable 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.	**Assignment**
	October 2025	Unit 4: Decision Making Steps in Decision making process. Concept of relevant costs. 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 shut down and Pricing decisions	**Test 2** **Workbook**
	November 2025	Unit 5: Performance Measurement Responsibility Accounting: Concept, Significance, Different Responsibility Centres; Divisional Performance Measurement: Financial and Non-Financial measures;	