

**Curriculum plan (Even Semester 2020-21)**

**Teacher Name: Dr.Alka Chaturvedi**

**Paper name: Management Accounting**

**Class type: Theory**

**Paper shared with: Sec A - Dr.Alka Chaturvedi , Sec B - Ms. Alka Rani**

<b>Units to be taken</b>	<b>Month wise schedule to be followed</b>	<b>Tests/Assignments/ Revision/Presentations etc</b>
<b>UNIT 1 &amp; UNIT 5</b> Meaning, objectives, Nature and Scope of Management Accounting, Difference between Cost Accounting ,Financial Accounting and Management Accounting. Cost Control, Cost Reduction, Cost Management.  Responsibility Accounting, Different responsibility centers, Divisional performance measurement – financial measures.	<b>January</b> Week 2 , 3,  <b>January</b> Week 4	ASSIGNMENT & QUIZ
<b>UNIT 4</b> Absorption & Variable Costing – distinctive features. Income determination under absorption & variable costing.  <b>UNIT 2</b> Budgeting & Budgetary Control : Concept of budget & budgetary control, objectives. Merits & Limitations, Budget Administration, Functional Budgets, Fixed & Flexible budgets, Zero base Budget, Programmed & Performance budgets, Merits & limitations.	<b>January</b> Week 5  <b>February</b> Week 1,2  <b>February</b> Week 3,4	TEST, QUIZ & ASSIGNMENT

<p><b>UNIT 4 &amp; UNIT 5</b></p> <p>Cost-Volume Profit Analysis : Break Even Analysis – Algebraic &amp; Graphic Method, Contribution/ sales Ratio, Key factor, Margin of safety, Angle of Incidence. Determination of Cost Indifference Point.</p> <p>Decision making, cost for decision making, Variable costing &amp; differential analysis as aids in making decisions, fixation of selling price. Exploring new markets, make or buy Product Mix, Operate or shut down, sell or process further, Pricing decisions-Major factors influencing pricing decisions, Various methods of Pricing.</p>	<p><b>March</b> Week 1,2,3</p> <p><b>March</b> Week 4,5</p> <p><b>April</b> Week 1</p>	<p>TEST, QUIZ &amp;ASSIGNMENT</p>
<p><b>UNIT 3</b></p> <p>Standard Costing &amp; Variance Analysis: Meaning of Standard Costs &amp; Standard Costing, Advantages Limitations &amp; Applications. Variance Analysis - Material &amp; labour variances, Overhead variances. Sales Variances, Disposition of Variances, Control Ratios.</p>	<p><b>April</b> Week 2,3 &amp; 4</p>	<p>Full Course Revision in Week 4 &amp; Week 5</p>

### References

1. Dr. M.N.ARORA
2. Dr. RAJEEV GOEL
3. Dr. S.N.MAHESHWARI
4. Dr. R.P. RUSTAGI