Curriculum Plan: B.Com.(Hons.)Management Accounting
(NEP) 2026: Semester – V

<table>
<tr><td rowspan="8">Dr. Alka Chaturvedi

Associate Professor
Department of Commerce
Kalindi College,
University of Delhi,
Delhi- 110008</td><td rowspan="8">4 Labs sharing with Ms Kanika Jindal</td><td rowspan="6">Marks Distribution</td><td>Theory</td><td>90 Marks</td></tr>
<tr><td rowspan="3">Internal Assessment</td><td>Assignments 12</td></tr>
<tr><td>Class- Test 12</td></tr>
<tr><td>Class Attendance 6</td></tr>
<tr><td rowspan="2">Continuous Assessment</td><td>Workbook 10
Practical exam 20
Viva 10</td></tr>
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<tr><td rowspan="2">Classes Assigned</td><td>Lectures</td><td>3 per week</td></tr>
<tr><td>Students Practical Groups
(2 per week per Student)</td><td>3 groups</td></tr>
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		Topics	
	Started from 28th July 2026	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.	Class discussion for making the students understand the new subject
	August - September 2026	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.	Assignment

	September 2026	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.	Test
	October 2026	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	Workbook for Practical Lab based questions
	November 2026	Unit 5: Performance Measurement Responsibility Accounting: Concept, Significance, Different Responsibility Centres; Divisional Performance Measurement: Financial and Non-Financial measures;	Revision