

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

Ms. Alka Rani Assistant Professor Department of Commerce Kalindi College, University of Delhi, Delhi- 110008	Paper shared with Ms. Kanika Jindal	Marks Distribu tion	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)	2 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.			Assignm ent 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.			<u>Test 1</u>

	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.	<u>Assignment</u>
	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	<u>Test 2</u> <u>Workbook</u>
	November 2025	Unit 5: Performance Measurement Responsibility Accounting: Concept, Significance, Different Responsibility Centres; Divisional Performance Measurement: Financial and Non-Financial measures;	