

Course Title:				Managerial Accounting and Decision Making					
Course Code:				BUL6047					
Course Coordinator				Dr. Sushil Kumar Mehta					
Credits				3					
Evaluation Scheme Total 100 Marks									
Quiz (Total 20 Marks)				Assignment/Project (Total 20 marks) (Minimum Two Assignments or one Project)		Mid-Term	Major Examination	Total	
Quiz I (5 marks)	Quiz II (5 marks)	Quiz III (5 marks)	Quiz IV (5 marks)			20 marks) (1 ½ Hour Duration)	(40 marks) (3 Hour Duration)	100 Marks	
WEEKS				TOPICS TO BE COVERED					
Week 1				Basic Concepts – Present Business Environment – Definition of Management / Managerial Accounting – Scope of Management Accounting – Functions of Management Accounting - Functions and Role of Management Accountant – Management Accounting vs Financial Accounting – Management Accounting vs Cost Accounting					
Week 2				Cost Concepts –Product & Period Cost – Controllable and Non-Controllable Cost- Conversion Cost – Committed Cost- Financial & Non-financial costs – Classification of Cost – Element wise – Function wise – Behaviour wise – techniques for separation of Costs					
Week 3				Cost Management – with respect of Material Cost – Labour Cost and Overheads Management & Cost Ascertainment					
Week 4				Preparation of Cost Sheet & Product / Service Pricing					
Week 5				Techniques for Decision Making – Marginal Costing – BEP & CVP Analysis					
Week 6				Differential Costing – Relevant Costing – Responsibility Accounting					
Week 7				Divisional Performance & Transfer Pricing, Techniques for Cost Control & Cost Management – Standard Costing					
Week 8				Variance Analysis					
Week 9				Management by Exception through Variance Reporting, Strategic Planning & Control – Strategic Management Accounting – Performance Hierarchy					

Week 10	Budget & Budgetary Control & Expenditure Monitoring – Performance Management & Control of the Organization
Week 11 (17th -21st March, 2025)	Mid-Term
2nd May, 2025	Showing of Mid-Term Answer Sheets
Week 13	Changes in Business Structure & Management Accounting – Environment & Ethical Issue, Performance Management Information System – Management Accounting Information Needs & Management Structure
Week 14	Lean Management Information System – Human Behaviour & Management Accounting System, Contemporary Development & Reporting System in Management Accounting – Activity Based Costing – Activity Based Management
Week 15	Lifestyle Costing – Target Costing – Throughput Accounting – Balance Scorecard
Week 16	Just-in—Time – Cost & Management – Audit as a tool for Efficiency Management & Reporting – Predicting & Preventing Corporate Failure
Week 17 (5th -9th May, 2025)	Revision Week
Week 18 (13th – 22nd May, 2025)	Major Examinations
29th May, 2025	Showing of Major Exams Answer Sheets

Course Outcomes:

- CO1:** Understanding of Managerial / Management Accounting and its application in day-to-day business management and decision making
- CO2:** Apply theories of Management Accounting in the operational, tactical, and strategic decision making domain of a business organization
- CO3:** Develop core-competence in various traditional and contemporary methods of costing.
- CO4:** Discuss the ethical constraints that guide a manager in pursuing his/her ultimate goal of maximizing the value of the firm.

Recommended Books:

1. Cost & Management Accounting – Duncan Williamson – Prentice Hall of India
2. Management & Cost Accounting – Collin Durrty – Cengage Learning
3. Advance Management Accounting – Ravi M, Kishore – Taxmann

Calendar of Quizzes/Assignment etc. to be provided as per below details and exact dates to be fixed in consultation with other course coordinators to avoid overlap of Quizzes of different courses.

Component	Date
Quiz-I	27 th -31 st , January 2025
Quiz-II	24 th -28 th February, 2025
Assignment-I	10 th -12 th February, 2025
Mid-Term	17-21 st March, 2025
Assignment-II/ Project Submission	21 st – 24 th April, 2025
Quiz-III	7 th – 11 th April, 2025
Quiz-IV	28 th April-2nd, May, 2025
Major Exam	13 th – 22 nd May, 2025

Note:

1. One surprise Quiz may be fixed out of Quiz-II, Quiz-III or Quiz-IV.
2. In case of any deviation in evaluation methodology for courses such as AEC/VAC/SEC shall be mentioned accordingly. Thus, same shall be approved by the next BOS of school if not done earlier.

Signature of Course Coordinator :