

**DEPARTMENT OF COMMERCE**  
**SHYAM LAL COLLEGE, UNIVERSITY OF DELHI**

**Subject- Management Accounting**

**B.com (H) Sem.-V**

S.N.	From	To	Topics
Week 1	20-Jul-17	22-Jul-17	Introduction-meaning, nature and scope of management accounting.
Week 2	24-Jul-17	29-Jul-17	Difference between cost accounting and management accounting, cost control and cost reduction, cost management, Budgetary Control- concept, budgeting and budgetary control, objectives, merits, limitations, Budget administration.
Week 3	31-Jul-17	5-Aug-17	Budgetary Control-zero base budgeting, programme and performance budgeting, Functional budgets- sales, purchase, cash budgets etc. and practical questions
Week 4	7-Aug-17	12-Aug-17	Budgetary Control-fixed and flexible budgets-meaning, practical questions, master budgets.
Week 5	14-Aug-17	19-Aug-17	Standard Costing-meaning, advantages, limitations and applications, Variance analysis- Material variance and practical questions.
Week 6	21-Aug-17	26-Aug-17	Material variance and Labour variance practical questions, overheads variance analysis and questions.
Week 7	28-Aug-17	2-Sep-17	Sales variance and questions, master questions.
Week 8	4-Sep-17	9-Sep-17	Disposition of variances, control ratios, Marginal costing- absorption and marginal costing meaning.
Week 9	11-Sep-17	16-Sep-17	Absorption and marginal costing(continue), distinctive features and income determinations,
Week 10	18-Sep-17	23-Sep-17	Cost-volume profit analysis, profit volume ratios, break even analysis.
Week 11	25-Sep-17	29-Sep-17	Break even analysis-algebraic and graphic methods, angle of incidence, margin of safety- questions.
	<b>30-Sep-17</b>	<b>6-Oct-17</b>	<b>MID SEMESTER BREAK</b>
Week 12	7-Oct-17	14-Oct-17	Questions(continue), Key factor, determination of cost indifference point.
Week 13	16-Oct-17	21-Oct-17	Decision making process, concept of relevant costs and benefits, various short- term decision making situations, profitable product mix.
Week 14	23-Oct-17	28-Oct-17	Various short- term decision making situations-, acceptance/rejection of special/ export offers, make or buy, addition or elimination of a product line, sell or process further, operate or shut down.
Week 15	30-Oct-17	4-Nov-17	Pricing decisions and factors influencing it, various methods of pricing, Contemporary issues: responsibility accounting- concept, significance, different responsibility centres.
Week 16	6-Nov-17	11-Nov-17	Divisional Performance measurement- financial and non-financial measures, transfer pricing.
Week 17	13-Nov-17	16-Nov-17	Revision and doubt classes.