

DEPARTMENT OF COMMERCE
SHYAM LAL COLLEGE, UNIVERSITY OF DELHI

Subject- Management Accounting

Sem - Sem VI

Course - DSC

S.N.	From	To	Topics
Week 1	18-Jan-24	19-Jan-24	Introduction: Meaning, objectives, nature and scope of management accounting
Week 2	23-Jan-24	26-Jan-24	Difference between different forms of accounting— Cost, Financial and Management accounting, Cost control and Cost reduction.
Week 3	29-Jan-24	02-Feb-24	Marginal Costing: Concept of marginal cost and marginal costing, Absorption versus Variable Costing
Week 4	05-Feb-24	09-Feb-24	Distinctive features and income determination; Cost-volume-profit analysis
Week 5	12-Feb-24	16-Feb-24	Break-even analysis - mathematical and graphical approaches; Profit-volume ratio, angle of incidence, margin of safety, Cash break-even point and Composite break-even point, determination of cost indifference point.
Week 6	19-Feb-24	23-Feb-24	Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short -term decision making situations
Week 7	26-Feb-24	01-Mar-24	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, Fixation of selling price.
Week 8	04-Mar-24	08-Mar-24	Doubts of CVP and Decision Making and Class Test 1
Week 9	11-Mar-24	15-Mar-24	Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control; Objectives, merits and limitations
Week 10	18-Mar-24	22-Mar-24	Budget Administration; Functional Budgets; Fixed and Flexible budgeting; Zero base budgeting; Programme and Performance budgeting.
	24-Mar-24	31-Mar-24	MID SEMESTER BREAK
Week 11	01-Apr-24	05-Apr-24	Standard Costing and Variance Analysis: Meaning of standard cost and standard costing; advantages, limitations and applications;
Week 12	08-Apr-24	12-Apr-24	Variance Analysis – material variances.
Week 13	15-Apr-24	19-Apr-24	Variance Analysis – Labour variances and control ratios
Week 14	22-Apr-24	26-Apr-24	Doubts of Budgeting and Standard Costing and Class Test 2
Week 15	29-Apr-24	03-May-24	Responsibility Accounting: Concept, Significance, Different Responsibility Centers; Divisional Performance Measurement: Financial and Non-Financial measures; Transfer pricing.
Week 16	06-May-24	10-May-24	Revision and assessment

Teaching Methods :

- Group Discussions
- Numerical Problems
- Chalk and Talk
- Case Study
- Presentation
- Practical Exercises