

<b>Name of Faculty</b>	:	Faculty of Commerce and Management
<b>Name of Program</b>	:	Master of Business Administration (MBA)
<b>Course Code</b>	:	1MBA01
<b>Course Title</b>	:	Management Accounting (MA)
<b>Type of Course</b>	:	Professional Core
<b>Year of Introduction</b>	:	2023-24

<b>Prerequisite</b>	:	Students have to knowledge about basic accounting, management rules and regulations, calculations about accounting, accounting rules and the terms of basic accounts.
<b>Course Objective</b>	:	Students develop the ability to collect, analyse, and communicate quantitative and non-quantitative information to assist management in making more effective planning and control decisions. Students will learn business environment and Domain knowledge, critical thinking, business analysis, problem solving and innovative solutions, global exposure and cross-cultural understanding, social responsiveness and ethics, effective communication and leadership as well as Teamwork.
<b>Course Outcomes</b>	:	At the end of this course, students will be able to:
	CO1	Describe the relationship between financial and management accounting in modern businesses
	CO2	Explain the three primary purposes of management accounting namely, inventory valuation, decision support and cost control
	CO3	Compare and contrast job costing, process costing, and activity costing for tracking business costs.
	CO4	Analyse data from financial statements (assets, liabilities, equity, expenses, etc.)
	CO5	Analyse cost-volume-profit techniques to determine optimal managerial decisions.
	CO6	Compile and assess financial statements in accordance with globally acceptable Principles.
	CO7	Describe and explain the ethical and social responsibilities of financial managers in ensuring the integrity of financial information.
	CO8	Propose and justify a variety of managerial decisions based on analysis of financial statements and data.
	CO9	Collaborate to identify, evaluate, and utilize relevant management accounting information in making various operational, investment, and pricing decisions

**Teaching and Examination Scheme**

Teaching Scheme (Contact Hours)			Credits	Examination Marks				Total Marks
L	T	P		Theory Marks		Practical Marks		
SEE	CIA	SEE	CIA					
4	0	0	4	70	30	00	00	100

Legends: **L**-Lecture; **T**-Tutorial/Teacher Guided Theory Practice; **P** - Practical, **C** - Credit, **SEE** - Semester End Examination, **CIA** - Continuous Internal Assessment (It consists of Assignments/Seminars/Presentations/MCQ Tests, etc.)

**Course Content**

Unit No.	Topics	Teaching Hours	Weightage (%)	Mapping with Cos
1	<b>Basic understanding of Management Accounting:</b> Meaning and definition, Comparison among Financial Accounting, Management Accounting and Cost Accounting. Accounting Principles - concepts and conventions, Overview of Accounting Process, Journal Entries, Ledger-Posting and Preparation of Trial Balance, Basic overview of IFRS and Indian Accounting Standards (Ind.AS) <b>Understanding and Preparing Corporate Financial Statements:</b> Corporate Profit & Loss Account and Corporate Balance Sheet (Vertical B/S only).	17	25%	CO1 CO2
2	<b>Financial Statement Analysis:</b> Horizontal analysis, Vertical Analysis, Trend Analysis, Ratio Analysis, Cash Flow Statement	16	25%	CO3 CO4
3	<b>Inventory valuation:</b> FIFO, Weighted Average Method & LIFO (Preparation of stock register card only) <b>Depreciation:</b> Straight line method, written down value method, Retrospective effect (Only Theoretical Perspective) <b>Cost Accounting:</b> Meaning and definition of cost, Cost concepts and classification <b>Costing Methods:</b> Unit Costing, Process costing (excluding equivalent unit of production)	17	25%	CO5 CO6 CO7
4	<b>Profit Planning &amp; Decision Making:</b> Marginal costing & CVP Analysis, Short term decision making	10	25%	CO8 CO9

Suggested Distribution of Theory Marks Using Bloom's Taxonomy						
Level	Remembrance	Understanding	Application	Analyse	Evaluate	Create
Weightage	25	25	25	25	-	-

*NOTE: This specification table shall be treated as a general guideline for the students and the teachers. The actual distribution of marks in the question paper may vary slightly from above table.*

#### Reference Books

Sr. No.	Name of Reference Books
1	Management Accounting- M.Y. Khan & P.K. Jain-McGraw Hill (6th / Latest)
2	Financial Accounting for Management-Ambrish Gupta- Pearson (5th / Latest)
3	Financial Accounting-R. Narayan Swami-PHI (Latest Edition)
4	Financial Accounting- P. C. Tulsian-Pearson (Latest Edition)
5	Financial Accounting- V. Rajasekaran & R. Lalitha- Pearson (Latest Edition)
6	A Textbook of Cost and Management Accounting- M. N. Arora -Vikas (10th / Latest)
7	Cost Accounting- P. C. Tulsian- S Chand (Latest Edition)
8	Accounting for Managers- S Gupta & Pankaj Kothari- Frank Brothers (Latest Edition)
9	Costing for Management- S. K. Bhattacharya and John- Vikas (Latest Edition)

#### List of Journals / Periodicals / Magazines / Newspapers / Web resources, etc

Sr. No.	Name of Journals / Periodicals / Magazines / Newspapers / Web resources, etc
1	The Chartered Accountant
2	The Management Accountant
3	The Chartered Secretary
4	Journal of Finance
5	Business India / Business Today / Business World
6	Business Standard/Economic Times/Financial Times/ Financial Express