

MID-WESTERN UNIVERSITY, FACULTY OF MANAGEMENT  
BACHELOR IN BUSINESS ADMINISTRATION (BBA), SYLLABUS 2072 (2016)

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<b>Course Title</b>		<b>Management Accounting</b>
<b>Course Code Number</b>		<b>MGT 353</b>
<b>Year/Semester</b>		<b>III/V</b>
<b>Credit Hours</b>		<b>03</b>
<b>Course Objectives:</b>		
<b>Main Objective</b>		Management Accounting primarily is based on the Study of the use of accounting data by management as a tool for planning, control, and decision making. The Course Focuses on Income analysis, cost-volume profit analysis, Budgetary Planning and Control and Decision Making Process.
<b>Enabling Objectives</b>		After the completion of all the learning units of the course, participants will be able to: <ul style="list-style-type: none"> <li>• Get Comfortable with Performance Accounting Analysis and Approaching Business Problems from a Management Point of View</li> <li>• Understand How Accounting System Provide Information and Data for Management Decision Making and Influencing Management Decisions.</li> </ul>
<b>Learning Unit (LU)</b>	<b>Learning Hours (LH)</b>	<b>Contents</b>
<b>LU 1</b>	<b>LH 3</b>	<b>Introduction</b> Introduction, Scope, Importance of Management Accounting, Differences between Management and Cost Accounting, Changing Role of Management Accounting, Controllorship Accounting Responsibility and Limitations
<b>LU 2</b>	<b>LH 9</b>	<b>Income Statement and Cost Profit- Volume Analysis</b> Concept and Importance, Absorption and Variable Costing, Reconciliation Statement of Absorption and Variable Costing, Meaning, Assumption of CVP Analysis, Break-Even Analysis, Contribution Margin, Multiple Products and Break-Even
<b>LU 3</b>	<b>LH 18</b>	<b>Budgetary Planning and Control</b> Definition and Objective of Budgetary Control, Advantages and Disadvantages of Budgetary Control, Types of Budget, Budgeting and Profit Planning, Preparation of Master Budget, Flexible Budget and Overhead Variance
<b>LU 4</b>	<b>LH 12</b>	<b>Decision making process</b> Concept of Relevance, Different Alternative Decision Making: Accept or Reject of Special Offer, Replacement of Assets, Make or Buy, Drop or Continue

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<b>LU 5</b>	<b>LH 6</b>	<b>Standard Costing</b> Meaning, Advantages and Limitations of Standard Costing, Variance Analysis, Material and Labour Variance
<b>References</b>		<ol style="list-style-type: none"><li>1. Hongren, Sundem and Stratton , Introduction to Management Accounting, 13th Edition, India: Pearson Education, 2002</li><li>2. Bhattacharya, (2010), Management Accounting, 1<sup>st</sup> Edition, Pearson Education.</li><li>3. Horngren, Charles,(2009), Introduction To Management Accounting, 5<sup>th</sup> Edition, Pearson Education</li><li>4. Pandey, I.M. (2008), Management Accounting, 3<sup>rd</sup> Edition, Vikas Publishing House, Delhi</li></ol>

Net Contact Hour is 48 excluding the exams and tests.

evaluation Module: 50 percent will be assessed through the internal evaluation and 50 percent will be assessed through end semester examination