

**School of Business, Public Policy and Social Entrepreneurship
Ambedkar University, Delhi**

Course Code: SBP2MB131

Title: Management Accounting

Type of Course: Compulsory.Discipline (Finance & Accounting)

Cohort for which it is compulsory: NA

Cohort for which it is elective: MBA

No of Credits: 2

Attendance: 80% attendance is mandatory

Semester and Year Offered: Trimester II- October, 2018 to December, 2018

Course Coordinator and Team: Kanwal Anil

Email of course coordinator: Kanwal@aud.ac.in

Pre-requisites: Nil

Aim Management Accounting is an information and decision support system that facilitates management in its financial decisions, both strategic and operational. Management students need to understand the information required for such decisions and the various tools to analyse the information so as to be able to exercise rational choices and make informed decisions in organizational setting. This core course is a sine qua non for MBA curriculum, a gateway to understanding the financial side of an enterprise.

Brief description of modules/ Main modules:

Unit 1: Management Accounting: A Tool for Decision making

Unit 2: Cost Behaviour (3 hours)

Unit 3: Full Costing and Product Pricing decisions

Unit 4: Product Pricing: Extension

Unit 5: Activity Based Costing

Unit 6: Standard costing and Variance analysis

Unit 7: Strategic Planning and Budgeting

Unit 8: Using Accounting Information for decision making

Unit 9: Transfer Pricing

Unit 10: Contemporary developments in Management Accounting

Assessment Details with weights:

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|------------------------------|------------------------------|
| 1. Case Analysis/Assignments | 10% (throughout trimester) |
| 2. Mid semester | 30% (4/5 th Week) |
| 3. End semester | 20% (8 th Week) |
| 4. Quiz/Group Presentations | 20% (throughout trimester) |
| 5. Project | 20%(throughout trimester) |

Reading List

Recommended Text

1. Anthony, Robert N., David Hawkins and Kenneth A merchant, *Accounting Text and cases*, 12th edition, Tata Mc graw - hill .Reprint 2008 .

Additional Reference

- a. Anthony, R. N., Hawkins D. and Merchant K. A. (2013) *Accounting Text and cases*, 13th ed., Tata McGrawHill.
- b. Colin, D. (2014) *Management and Cost Accounting*, 8th ed. Cengage Learning India.
- c. Horngren, C. T., Datar S. M., and Rajan M.V. (2014) *Cost Accounting*, 15th ed., Pearson Education.
- d. Jiambalvo, J. (2012), *Managerial Accounting*, 6th ed. John Wiley & Sons.
- e. Kaplan R. S. & Anthony A. A., (1998) *Advanced Management Accounting*, 3rd ed. Pearson Education.
- f. Ronald W. H., Ramesh G., and Jaydev M., (2008) *Managerial Accounting*, 7th ed., Tata McGraw Hill.