

Dayananda Sagar College of Arts, Science and Commerce
Department of Commerce and Management (UG)-BBA/B.Com

Date: 28/07/2022

Student Circular

Dear students,

All the students of IV SEM BBA and B.Com are hereby informed to attend the Add on Programs scheduled from 3rd August 2022 onwards for the topic Mentioned Below :

1. Cost Accounting
2. Management Accounting
3. Introduction to GST
4. Commodity and Derivatives Risk
5. Principles of Marketing

Students must attend the program and gain the knowledge.



HOD



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MANAGEMENT ACCOUNTING

ABOUT THE COURSE Management accounting is a subject of recent origin which has facilitated the managerial decision making more effectively and efficiently. The tools & techniques of management accounting are very useful for strategic managerial decisions facilitating cost control, profit maximization, organizational planning and control. Innovative costing techniques like ABC and responsibility accounting help the business organizations to sustain in a competitive global scenario and expand their product lines and markets. Management control systems help the businesses to use their scarce resources efficiently and effectively and contribute in the maximization of the firm value

Course layout

Week 1: Management accounting-relevance and rationale, Major differences between Management Accounting, Financial Accounting & Cost Accounting, Historical development of Management Accounting as subject of academic interest, Uses & Applications of Management Accounting in managerial decision making, Cost sheet or statement of cost - Concept & rationale

Week 2: Preparation of cost sheet, Treatment of stock in cost sheet, Budgeting as tool of Management Accounting -Uses & applications, Different types of Budget - Master budget, Flexible budget & cash budget.

Week 3: Master Budget - Methods of preparing master budget, Case studies

Week 4: Master Budget - Case studies (contd), Flexible Budget - Concept & rationale, uses and applications of flexible budgets. Major differences between Master & Flexible budgets, methods of preparing flexible budget

Week 5: Methods of preparing flexible budget, Standard costing - Concept & rationale, Major differences between budgets & standard costing, Tool & techniques of standard costing.

Week 6: Variance analysis - Analysis of Material, labor & overhead variances.

Week 7: Variance analysis - a case study, Marginal Costing - Meaning and rationale, Tools & techniques of Marginal Costing

Week 8: Applications of marginal costing in management decision making

Week 9: Marginal costing - a case study, Activity based costing (ABC) -Concept, Methods/Techniques of ABC, ABC in Manufacturing industry.

Week 10: ABC in Manufacturing industry and service industry

Week 11: Management Control system - Tools & Techniques

Week 12: Responsibility accounting. Concept & Rationale, responsibility centres, goal congruence, managerial efforts and motivation; Controllability and measurement of financial performance, responsibility accounting in service, government and non-profit organizations.

Books and references

1. Horngreen, C.T., Sundem, G.L. and Stratton, W.O., "Introduction to Management Accounting", 13th Edition, PHI.
2. Bamber, L.S., Braun, K.W. and Harrison, T.W., "Managerial Accounting, Pearson Education.
3. Hansen, D.R. and Mowen, M.M., "Management Accounting", 7th Edition, Thomson South Western.
4. Khan, M.Y. and Jain, P.K., "Management Accounting", 4th Edition, Tata McGraw-Hill.
5. Louder, J.G. and Holmen, J.S. "Managerial Accounting", 10th Edition, Thomson South Western.



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17	U03CJ21C0061	Dhanush BB	P	P	P	A	A	A	A	A	P	P	P	P	P	P	P	P
18	U03CJ21C0063	Ashrith K Udupa	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
19	U03CJ21C0071	Eshwar B M	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
20	U03CJ21C0072	Supreeth.S.K.Singh	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
21	U03CJ21C0075	Kshama T	P	P	P	P	P	P	P	P	P	P	P	P	P	A	A	P
22	U03CJ21C0079	Ganesh Prasad	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
23	U03CJ21C0080	Sushanth Sk	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
24	U03CJ21C0083	T R Varsha	A	A	P	P	P	P	P	P	P	A	A	P	P	P	P	P
25	U03CJ21C0085	Amulya.G	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
26	U03CJ21C0093	Akash.B.S	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
27	U03CJ21C0095	Darshan Shankar	A	A	P	P	P	P	P	P	P	P	P	P	P	A	A	P
28	U03CJ21C0098	Chiranjeevi R S	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
29	U03CJ21C0099	Deeksha BR	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
30	U03CJ21C0100	Ghokulnath S K	P	P	P	P	P	P	P	P	P	P	A	A	A	P	P	P


 3/8/20





Dayananda Sagar College of Arts, Science and Commerce

Shavige Malleshwara Hills, KS layout , Bangalore 111

B.Com/ BBA Department

VALUE ADDED PROGRAMME

This certificate is awarded to

Mr. Gagan Shail J

bearing register no. **U03CJ21C0003** has successfully completed
the **Value Added Programme on Management Accounting**
conducted for **30 hours** from **03.08.2022 - 31.08.2022**.

Trainer

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VALUE ADDED PROGRAMME

This certificate is awarded to

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VALUE ADDED PROGRAMME

This certificate is awarded to

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VALUE ADDED PROGRAMME

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This certificate is awarded to

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VALUE ADDED PROGRAMME

This certificate is awarded to

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Trainer

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