Name of the Programme - MBA Course Code - MGA-509 Title of the Course - Management Accounting Number of Credits - 2 Credits Effective from – 2022-2023

Prerequisites for	Nil	
the course:		
Objective:	To introduce Cost Concepts that are used in an organisation to	
	facilitate cost management.	
Content:	Unit I	15 hours
	Cost concepts	
	Cost concepts, Elements of cost, Cost control, Cost information,	
	Traditional cost management systems, Preparation of cost sheet	
	Decisions using cost data	
	Cost Volume Profit (CVP) Analysis, Marginal Costing, CVP Analysis for	
	managerial decision making, Break Even Point, Margin of Safety,	
	Marginal Costing and Absorption Costing	
	Unit II	
	Variance Analysis	15 hours
	Direct, Indirect Cost Variance (Material, Labour, Fixed & Variable	
	Overhead Variance, Calendar Variance, Capacity Variance), Revenue	
	& Profit Variance	
	Activity Based Costing (ABC)	
	Design of traditional Activity Based Cost System, Application of ABC	
	to improve operations, Assign marketing, distribution, and selling	
	expenses to customers, Analyse and manage customer profitability	
Pedagogy:	Lectures/ tutorials/laboratory work/ field work/ outreach activities/	
	project work/ vocational training/viva/ seminars/ term	
	papers/assignments/ presentations/ self-study/ Case Studies etc. or	
	a combination of some of these. Sessions shall be interactive in	
Defense of Deed	nature to enable peer group learning.	
References/Readi	1. Anthony Atkinson, Robert Kaplan, Ella Mae Matsumura, S. Mark	
ngs	Young, G. Arun Kumar, Management Accounting, Pearson Education Publication, Latest Edition.	
	 William Lanen, Shannon Anderson & Michael Maher, Fundamentals of Cost Accounting, Tata McGraw Hill Publication, 	
	Latest Edition.	
	3. Satish B. Mathur, Accounting for Management, McGraw Hill	
	Publication, Latest Edition	
Course Outcomes	An ability to take managerial decisions considering the impact of	
course outcomes	costs on the operations of an organisation	
	costs on the operations of an organisation	

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