Name of Course: B.B.A. LL.B (5 Years)	**Type of Course : 5 - Year Integrated**
Year : 2nd Year	**Semester : 3rd Semester**
Subject Code : ALCUG3CBBA4	**Subject : Managerial Accounting**
W.E.F. : 2026-27	**Teaching Hours: 72**

Teaching & Examination Scheme:

Credit	Lect	Lab	Tut	Internal Marks		External Marks	Passing Marks	Passing Marks	Total Marks
				T & P	CE	T & P	Internal	External	Passing Marks Int+Ext
4	4	-	1	20	20	60	16/40	24/60	40/100

Lect = Lecture, Tut= Tutorial, Lab= Lab, T- Theory, P= Practical, Theory and Practical Passing%: 40

Course Objectives:	1. To understand the basic concepts and scope of management accounting and develop knowledge about cost concepts, classifications, and emerging accounting practices 2. To understand the concept of standard costing and variance analysis. 3. To analyze the relationship between cost, volume, and profit for decision-making. 4. To develop analytical skills for managerial decision-making using cost concepts.

Course Outcome (CO):
Upon completion of the course, student shall be able to

CO-1	explain the concepts, tools, and scope of management accounting, classify costs and understand modern accounting dimensions.
CO-2	compute variances, and prepare different types of budgets for managerial control.
CO-3	analyze cost-volume-profit relationships in business situations. Able to calculate break-even point, margin of safety, and P/V ratio and profitability of merged plant.

CO-4	apply relevant costing techniques in decision-making scenarios and evaluate different business alternatives and choose optimal decisions.

DETAILED SYLLABUS:

Unit	Description	Credits / Hours
1	**Introduction:** 1.1 Meaning and Scope of Management Accounting, 1.2 Tools and Techniques of Management Accounting, 1.3 Branches of Accounting- Cost, Management and Financial Accounting 1.4 Cost- Meaning and classification **Emerging Dimensions in Accounting:** 1.5 Inflation Accounting 1.6 Human Resource Accounting 1.7 Value Added Accounting	(1) 18 Hours
	Practical Approach: ● Activity: Identify cost types from real-life examples ● Group discussion on emerging accounting concepts like inflation accounting	
2	**Standard Costing:** 2.1 Introduction to standard costing- Meaning & Objectives 2.2 Variances (Numerical Only) 2.2.1 Material Variance- Material Cost variance, Material Price Variance, Material Usage Variance 2.2.2 Labour Variance- Labour Cost Variance, Labour Rate Variance,	(1) 18 Hours

	Labour Efficiency Variance **Budgetary Control:** 2.3 Meaning, Functions, and Objectives of Budgetary Control 2.4 Flexible Budget, Production Budget (Numerical Only)	
	Practical Approach: ● Numerical problem-solving on variance analysis ● Preparation of different budgets (production) using hypothetical data	
3.	**Cost - Volume - Profit Analysis:** 3.1 Meaning and Interrelationship between Cost ,Volume and Profit 3.2 Break Even Analysis - Assumptions & Limitations (Numerical) 3.3 Margin of Safety (Numerical) 3.4 Profit Volume Ratio (Numerical) 3.5 Problems relating to merging plants (Numerical Only)	(1) 18 Hours
	Practical Approach: ● Solve break-even problems using formulas ● Numerical problem-solving on merging plant	
4.	**Decision Making (Numerical Only):** 4.1 Various Decisions Concepts: 4.2 Key Factor/Limiting Factor 4.3 Optimum Product Mix - Make or Buy Decision - Shut Down or Continue Decision - Accept or Reject an order Decision 4.4 Dropping of a Product Decision - Replace or Continue Decision	(1) 18 Hours
	Practical Approach: ● Numerical problem on make-or-buy, shutdown, and product mix decisions ● Numerical problems on Dropping of a Product Decision	

Suggested References:
References ● Cost and Management Accounting : S. N. Maheshwari, Sultan Chand Publications ● Cost and Management Accounting: M. N. Arora, Vikas Publishing House, 8th Edition. ● Management Accounting: Dr. Jawaharlal, Himalaya Publishing House, 3rd Edition ● Advanced Management Accounting: Ravi M. Kishore, Taxmann Publications ● Management Accounting: Khan & Jain
❖ **Online References:** ● https://www.youtube.com/@DwivediSchoolGuidance17 ● Swayam, Edx, Coursera

*****