

**T.Y.B.B.A. (SEM-V)**  
**Management Accounting**

**Objectives:**

- (1) To Provide Basics knowledge about management accounting
- (2) To teach techniques of management accounting

*Note: Unit 1 & 2 Taught by Mr. Bhupendra Patel and Unit 3 & 4 taught by Dr. Yashasvi Rajpara*

Sr.No.	Topic	Lec.Req.	Total
1	<b>Management Accounting: Nature &amp; Scope:</b> <ul style="list-style-type: none"> <li>• Meaning, Advantage, Limitation</li> <li>• Dereference Between Management AC, Financial Accounting, Cost Accounting</li> <li>• Scope of Management Accounting</li> <li>• Functions &amp; Methods of Management Accounting</li> <li>• Role &amp; Functions of Management Accountant</li> </ul>	 2 3  3 5  2	15
2	<b>Budget &amp; Budgetary Control:</b> <ul style="list-style-type: none"> <li>• Meaning, Objective, Advantages of Budgetary Control</li> <li>• Various types of Budgets</li> <li>• Examples on:               <ol style="list-style-type: none"> <li>(a) Production &amp; Purchase Budget</li> <li>(b) Cash Budget</li> <li>(c) Flexible Budget</li> </ol> </li> </ul>	 2 1  2 5 5	15
3	<b>Absorption &amp; Marginal Costing:</b> <ul style="list-style-type: none"> <li>• Meaning &amp; Definition</li> <li>• Preparation of Income statements</li> </ul>	 1 14	15
4	<b>Standard Costing &amp; Variance Analysis:</b> <ul style="list-style-type: none"> <li>• Material Coat Variances</li> <li>• Labour Coat Variances</li> <li>• Salve Variances</li> </ul>	 5 5 5	15
	<b>Total</b>		<b>60</b>

**Outcome:**

After Study of this paper student(s) will able to:

- (1) Basics of Management Accounting
- (2) Budgeting techniques and preparation of Cash Budget, Flexible Budget, Production Budget, Purchase Budget
- (3) Calculation of Variances
- (4) Preparation of Income Statements as per Marginal Costing and Absorption Costing