

## ACCOUNTING FOR MANAGERIAL DECISIONS

Name of Course	Semester	Core/Elective/Allied/Practical/Project	Course/Paper Code	Course/Paper Title	Credit	Internal Marks	External Marks	External Exam Time Duration
B.B.A.	VI	Core	19BBA604	Accounting for Managerial Decisions	3	30	70	2 ½ Hours

### COURSE OBJECTIVES

To develop conceptual understanding regarding management accounting and use of accounting data for managerial decisions.

### COURSE CONTENT

**Marks: 80 % Practical Problems and 20 % Theory.**

Unit - 1	Marginal Costing
	Meaning and significance of marginal cost and marginal costing, contribution; P/V ratio, Key factors, Break Even Point, Margin of Safety; application of marginal costing and profit planning.
Unit – 2	Decision Making.
	Charges in sales, Adding or discontinuing products, Make or buy decision, Selling or further processing, Selling in foreign market
Unit - 3	Cash Flow Statement
	Meaning and significance of cash flow statement; distinction between fund flow statement and cash flow statement, Sources and use of cash, Preparation of cash flow statement as per companies act. and Accounting Standard 3
Unit – 4	Responsibility Accounting
	Meaning and significance of Responsibility Accounting, responsibility center, organization structure of responsibility accounting, limitations of responsibility accounting, Divisional Performance.

### REFERENCES

- A Textbook of Cost and Management Accounting. M.N. Arora, Vikas Publishing
- Management Accounting: M.Y. Khan, and P.K. Jain
- Cost Accounting: Theory and Problems, S.N. Maheshwari, and S.N. Mittal, Shree Mahavir Book Depot (Publishers)
- Fundamental of Management Accounting - Ghosh and Gupta
- Management Accounting- Hingorani and Ramnathan
- Introduction to Management Accounting - CT Horngren
- Management Accounting – Principles- R N Anthony
- Management Accounting- N P Shrinivas
- Management Accounting- I M Pandey