

C P PATEL AND F H SHAH COMMERCE COLLEGE, ANAND (AUTONOMOUS)**(Managed by SARDAR PATEL EDUCATION TRUST, ANAND)****AFFILIATED TO SARDAR PATEL UNIVERSITY, V V NAGAR**

An ISO 9001 2015 Certified / An ISO 14001-2015 Certified / An ISO 21001-2018 Certified

GUJARAT INSTITUTIONAL RATING FRAMEWORK (4 STAR)

AAA Reaccredited CGPA 3.56 – GRADE **A⁺** KCG-Dept of Edu. Got of Gujarat-April 2017NAAC Reaccredited - CGPA 3.30 - GRADE **'A⁺'** UGC – MHRD, Govt of India – June 2022

Syllabus as per NEP 2020 with effect from the Academic Year 2025-2026

Bachelor of Business Administration (BBA General)**SEMESTER - V**

Course Code	UM5MABBA01	Title of the Course	ACCOUNTING FOR DECISION MAKING-I
Total Credits of the Course	04	Hours per Week	04

Course Objectives	1. This course provides the students an understanding of the application of accounting techniques for management.
	2. The concepts and principles underlying the managerial accounting procedures and methods.
	3. The use of accounting information for business decisions and as a basic language of business.
	4. To make the students develop competence with their usage in managerial decision making and control.

Course Content		
Unit	Description	Weightage (%)
1.	Management Accounting - Nature & Scope <ul style="list-style-type: none">• Meaning & Definition of Management Accounting• Characteristics of Management Accounting• Functions of Management Accounting• Methods of Management Accounting• Difference between Management Accounting, Cost Accounting and Financial Accounting• Role and Status of Management Accounting	25 %
2	Output or Unit Costing Examples based on Costing procedure with treatment of Stock	25 %
3.	Budget & Budgetary Control <ul style="list-style-type: none">• Meaning and Definition of Budget and Budgetary Control• Examples on Production Budget• Raw Material Consumption & Purchase Budget	

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	<ul style="list-style-type: none"> • Cash Budget • Flexible Budget 	
4.	Tactical Decision Making <ul style="list-style-type: none"> • Meaning & Significance of Differential Cost Analysis • Compare & Contrast between Differential Cost Analysis and Marginal Cost Analysis. • Examples based On: Level of Activity Planning, Pricing Decision, Dumping Decision (Export Order), Acceptance of Special offer, Make or Buy, Lease 	25 %
Add-on	Self- Learn GLOMACS' Accounting for Investment and Managerial Decision Making	

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lecture • Group Discussion • Case Study • Project Work • Practical activities • Guest Lectures
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal Written	30%
2.	Internal Continuous Assessment in the form of Quizzes, Seminars, Assignments, Attendance	20%
3.	External Examination	50%

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Course Outcomes : Having Completed this course, the students will be able to

1.	Students will be able to prepare different types of budget for control the cost
2.	Students will be acquired skill set for critical thinking, analyses and evaluations.
3.	Acquire knowledge of cross functional tools for decision management.
4.	Attain industry-oriented approach towards cost reduction and cost control to achieve Management goal

Suggested References

Sr. No.	References
1	M N Arora (2012) ,Cost and Management Accounting, Vikas Publishing House Pvt Ltd.
2	S P Jain & K L Narang (2011), Cost Accounting, Kalyani Publishers
3	Maheshwari S.N. & Maheshwari S.K.(2021) , Problems And Solution in Adv. Accounting,Vikas Publishing House Pvt. Ltd., Volume I & II
4	Ravi M. Kishore(2012), Advanced Management Accounting, Taxmann Publication Pvt. Ltd.
5	Dr. Jawaharlal (2010), Accounting for Management, Himalaya Publishing House

On-line resources to be used if available as reference material

- COST AND MANAGEMENT ACCOUNTING:
<https://www.icsi.edu/media/website/CostAndManagementAccounting.pdf>