



GUJARAT TECHNOLOGICAL UNIVERSITY

Program Name: Bachelor of Business Administration /
Bachelor of Business Administration (Honours /Honours with Research) /
Master of Business Administration (Integrated)

Level: UG

Course / Subject Code: BB03001011

Course / Subject Name : Management Accounting

w. e. f. Academic Year:	2025-26
Semester:	3
Category of the Course:	Core Course

Prerequisite:	
Rationale:	Offering a Management Accounting course at the UG level equips students with essential financial and strategic decision-making skills crucial for effective business management. It bridges the gap between accounting principles and managerial practices, enabling students to analyze financial data, budget, control costs, and enhance organizational performance. This course fosters critical thinking, problem-solving, and data-driven decision-making—key competencies in today's dynamic business environment. It also prepares students for roles in finance, operations, and strategy, while laying a foundation for professional certifications. Overall, it enhances employability and supports the development of future business leaders.

Course Outcome:

After Completion of the Course, Student will able to:

No	Course Outcomes	RBT Level
CO1	To remember fundamental Principles of Management Accounting	Remember
CO2	To Understand various functions and contemporary issues of Management Accounting	Understanding
CO3	To Apply Management Accounting techniques to take effective cost & price decision	Application
CO4	To Analyze the decision based on Management Accounting techniques	Analyze

**Revised Bloom's Taxonomy (RBT)*

Teaching and Examination Scheme:

Teaching Scheme (in Hours)			Total Credits L+T+ (PR/2)	Assessment Pattern and Marks				Total Marks
L	T	P	C	Theory		Tutorial / Practical		
				ESE (E)	PA / CA (M)	PA/CA (I)	ESE (V)	
3	1	0	4	70	30	50	0	150



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Course Content:

Unit No.	Content	No. of Hours	% of Weightage
1.	Basics of Management Accounting: (Only Theory) Meaning and definition of Management Accounting, Evolution of Management Accounting, Nature and Scope of Management Accounting, Users of Management Accounting, Relationship of Management Accounting with Other Branches of Accounting and Other Disciplines of Studies. Management Accounting in Service and Manufacturing Organisations Reconciliation of Cost and Financial Accounts: (Only Numerical) Meaning and Need of Reconciliation, Reasons for Mismatching or Disagreement of Profit and Loss and Cost Accounts, Understand Methods of Preparing a Reconciliation Statement	8	17
2.	Budgetary Control: (Theory & Numerical) Meaning of Budget, Budgetary Control and its use as a management tool, Functions of Budgets, Difference between Budgets and Forecasts, Stages in Budget Process, Various Types of Budgets, Zero Based Budgeting, Flexible Budget (Numerical), Cash Budget (Numerical) Standard Costing & Variance Analysis: (Theory & Numerical) Introduction to Standard Costing, Cost Standards and their types, Standard Costing and Budgetary Control, Operation of Standard Costing System, Establishing Standard Costs, Analysis, Interpretation, Presentation and Disposal of variances.	15	18
3	Marginal Costing & CVP Analysis: (Theory & Numerical) Concept of Marginal Cost, Difference between Marginal Costing and Absorption Costing, BEP Analysis, PVR Analysis, Margin of Safety. Decision Making: (Theory & Numerical) Make or Buy Decision, Change in product Mix, Pricing Decisions, Exploring a New Market, Shut-down Decisions	15	17
4	Management Reporting: (Only Theory) Meaning and Definitions of reports- Objectives and Purpose, Reports		



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	to top level management – Reports to lower level management- Sample Reports Contemporary issues in Management Accounting: (Only Theory) Target Costing, Kaizen Costing, Activity Based Costing, Life Cycle Costing, Just in-Time.	7	18
	Practical: Students must select an industry and choose a company of their choice to understand the Production/service delivery process. The students are also advised to select an organization to understand costing, profit and pricing of the products/services offered by the company.	15	30(CEC)
	TOTAL	60	100%

Suggested Specification Table with Marks (Theory):

Distribution of Theory Marks (in %)					
R Level	U Level	A Level	N Level	E Level	C Level
20	30	30	20	0	0

Where R: Remember; U: Understanding; A: Application, N: Analyze and E: Evaluate C: Create (as per Revised Bloom's Taxonomy)

Suggested Case Studies:

- **Sybergrid Solutions (Break Even Analysis)** – Web publishing firm involved in design and hosting of website for corporates and business houses.
- **Sharma (Break Even Analysis)** – Manufacturer of wooden table tops of sewing machine tables
- **Sound Future Communication Ltd. (Budgetary control)** – Profit planning and budgeting activities
- **Concrete Cement Ltd. (Material Cost Variance)** – Cement bags manufacturer
- **M/s Precision Co. Ltd. (Acceptance of Special Order)** – Manufacturer of Calculators
- **Amrita Agro Ltd. (Product Decision)** – Manufacturer and Marketer of Vanspati Ghee, Cheese and Chips
- **Twinkle Light (Special Order)** – Small Manufacturing firm of night lamps

References/Suggested Learning Resources:

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Sr. No.	Title of Book	Author	Publication House
1	A Textbook on Cost & Management Accounting	M.N Arora	Vikas Publication
2	Management Accounting: Text, Problems and Cases	M Y Khan and P K Jain	Mc Graw Hill
3	Cost & Management Accounting	Ravi M Kishore	Taxmann Publication Pvt.,Ltd
4	Cost Accounting. Principles and Practice	Jain, S.P., & Narang K.L.	Kalyani Publishers, New Delhi
5	Accounting for Management	S. Ramanathan	Oxford University Press
6	Cost Management : Strategies for Business	Hilton and Mahe	Tata McGraw Hill
7	Cost Accounting	Tulsian P.C	S Chand

Suggested Project/Practical Activity for PA: (50 Marks)

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CO- PO Mapping:

Semester 3	Management Accounting				
	POs				
Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO1	3	1	-	1	3
CO2	1	2	1	2	1
CO3	2	2	1	1	2
CO4	2	1	2	3	-

Legend: '3' for high, '2' for medium, '1' for low and '-' for no correlation of each CO with PO.

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