

SUBJECT DETAILS - GRADUATE CONVERSION PROGRAMME

2. Management Accounting

Objectives:

On completion of this subject students should be able to understand the decision making requirements and the information needs of management; apply management accounting principles and techniques to a wide range of situations in both service and manufacturing industries; appreciate recent developments in the theory and practice of management accounting, control systems; and appreciate the developments information technology in relation to the provision of management accounting information.

Synopsis :

- Select and utilise control systems which provide management control of the organization
- Provide management with appropriate information for control, assessing and reporting on performance, monitoring efficiency, effectiveness and value for money.

Contents :

1. Managerial Accounting : Basic Terms and Concepts
2. Cost Categories and Cost Volume Profit Analysis
3. Product Costing
4. Cost Allocation
5. Budgeting I
6. Budgeting II
7. Standard Cost Analysis
8. Activity Based Techniques
9. Relevant Costing for Decision Making
10. Responsibility Centers and Decision Making
11. Performance Evaluation
12. Inventory Management and Quality Control

Assessment : Final examination 60% Assignment 40%

Pass Marks : Final marks 50% AND Examination only 50%

Face to face teaching : 70 hours

Self Study : 50 hours

Learning Time : Assignments : 15 hours

Examination Preparation : 15 hours

150 hours