

Theory Paper

Part A Introduction			
Program:	M.Com.	Class: M.Com III ^{ad}	Session: 2025-26

Subject: Accounting for Managerial Decision

1.	Course Code	CC31	
2.	Course Title	Accounting for Managerial Decision	
3.	Course Type	Core – I	
4.	Pre-requisite (If any)	B.com (Honours)/ B.com (Honours with Research)	
5.	Course Learning outcomes (CLO)	<p>On successful completion of this course, students will be able to-</p> <ol style="list-style-type: none"> 1. To impart knowledge of various methods of accounting useful for management. 2. To provide in depth understanding of decision making process on financial aspects. 3. To develop analytical approach on various financial aspects and decision making. 4. Prepare income statements using variable costing and absorption costing. 5. Prepare different forms of budgetary statements, identify and control cost at a responsibility center assigned to a manager, analyze and report performance of the assigned responsibility center. 	
6.	Credit Value	5	
7.	Total Marks	Max. Marks 40+60	Mini. Passing marks: 40

[Signature]

Part B- Content of the Course

Total No. of Lectures-

75

Unit	Topic	No. of Lectures
1.	Management Accounting: Meaning, nature and functions, need and importance of management account in India. History of Management Accounting in India. Scope of Management Accounting, Financial vs. Management Accounting; Cost vs. Management Accounting; Role of Management Accountant, Tool and Techniques used in Management Accounting, Limitation of Management Accounting. Application of Management Accounting in Indian Companies.	15
2.	Financial statements: Nature and limitations of Financial Statements: needs and objectives of financial Analysis. Ratio Analysis- Profitability, Activity and Financial Ratios.	15
3.	Cash flow analysis (application of AS-3) and Fund flow analysis marginal costing, cost volume analysis and multiple product analysis.	15
4.	Budgeting: Meaning nature and functions of budgeting, budgeting system in Kautilya's Economics. Preparation of different types of budgets; Fixed vs Flexible Budgeting, Capital Budgeting: Nature and Characteristics of Long Terms Investment Decision, Methods of Ranking Investment Proposals.	15
5.	Decision Process: Relevant Information and Short-Run managerial decisions - Managerial Decision Making; Decision Making Process; Differential Analysis; Types of Managerial Decisions - Make/Buy, Add/Drop, Sell/ Process Further, Operate/Shutdown, Special Order. Product-Mix, Pricing Decisions. Management Reporting System: Types of Reports, Responsibility	15



U

Accounting.	
Keywords/Tags: Management accounting, Ratio analysis, cash& fund flow, budgeting and budgetary control, responsibility accounting.	

Part C- Learning Resources

Text Books, Reference books, Other Resources

M.R. Agarwal - Accounting for Managers

Agarwal & Agarwal - Accounting for Managers

Agarwal, Jain & Jain - Management Accounting

डॉ. गुप्ता के. एल., डॉ. गुप्ता, एस.पी. 'प्रबंधकीय लेखांकन' साहित्य भवन पब्लिकेशन, आगरा

डॉ. गुप्ता के. एल., डॉ. गुप्ता, एस.पी. प्रबंधकीय निर्णयों हेतु लेखांकन - साहित्य भवन पब्लिकेशन, आगरा

डॉ. अग्रवाल जे.के. एवं अग्रवाल आर.के., प्रबंधकीय लेखांकन रमेश बुक डिपो, जयपुर

Suggestive Digital Platform

<https://drnishikantjha.com/booksCollection/Accounting%20for%20Managerial%20Decision%20SYBMS%202017-18.pdf>

https://hpuniv.ac.in/hpuniv/upload/uploadfiles/files/M%20C%204_4.pdf

https://books.google.com/books/about/Accounting_For_Management_Decisions_by_D.html?id=xBc3EAAAQBAJ

<https://himpub.com/product/accounting-for-managerial-decision/open.umn.edu/opentextbooks>

BRB

Part D- Assessment and Evaluation

Suggested Continuous Evaluation Methods:

Maximum Marks: 100

Continuous Comprehensive Evaluation (CCE): 40 Marks University Exam (UE): 60 Marks

Internal Assessment: Continuous Comprehensive Evaluation (CCE)	Class Test Assignment/presentation As Per Ordinance 14(2)	40
External Assessment: University Exam Section Time: 3 Hours	Section(A): Short Question ($5 \times 4 = 20$) Section (B): Long Question ($5 \times 8 = 40$)	60

Any remarks/Suggestions:

BR