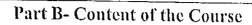
Theory Paper

Program: M.Com. Class: M.Com TI 34 Session: 2025-26
Subject: Accounting for Managerial Decision

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 On successful completion of this course, (CLO) students will be able to-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. Credit Value 5 Total Marks Max. Marks 40+60 Mini. Passing marks: 40

130 M



Total No. of Lectures-

75

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

CORNET.

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

 $\frac{https://drnishikantjha.com/booksCollection/Accounting\%20 for\%20 Managerial\%20 Decision\%20 SYBMS\%202017-18.pdf$

https://hpuniv.ac.in/hpuniv/upload/uploadfiles/files/M%20C%204_4.pdf https://books.google.com/books/about/Accounting_For_Managerial_Decisions_by_D.html?id=xBc3EAAAQBAJ

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



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

Any remarks/Suggestions:

BRAN