



GUJARAT TECHNOLOGICAL UNIVERSITY

Syllabus for Master of Business Administration (Part-Time), 1st Semester

Subject Name: Management Accounting (MA)

Subject Code: 4519904

With effective
from academic
year 2018-19

1. Learning Outcomes:

Learning Outcome Component	Learning Outcome
Business Environment and Domain Knowledge (BEDK)	<ul style="list-style-type: none">Learn the methodology and techniques for application of cost and managerial accounting and information in the formation of policies and in the planning and control of the operations of the organization.
Critical thinking, Business Analysis, Problem Solving and Innovative Solutions (CBPI)	<ul style="list-style-type: none">Define the needs of the various users of accounting data and demonstrate the ability to communicate such data along with knowledgeable recommendations.Understand various costing methods to take effective Strategic Managerial Decision
Global Exposure and Cross-Cultural Understanding (GECCU)	<ul style="list-style-type: none">Ability to prepare financial statements in accordance with Generally Accepted Accounting Principles.

2. **Course Duration:** The course duration is of **40 sessions of 60 minutes each.**

3. Course Contents:

Module No:	Module Content	No. of Sessions	70 Marks (External Evaluation)
I	Basic understanding of Management Accounting: <ul style="list-style-type: none">Meaning and definitionComparison among Financial Accounting, Management Accounting and Cost Accounting.Accounting Principles – concepts and conventionsOverview of Accounting ProcessJournal Entries, Ledger-Posting and Preparation of Trial BalanceBasic overview of IFRS and Indian Accounting Standards (Ind.AS) Understanding and Preparing Corporate Financial Statements: <ul style="list-style-type: none">Corporate Profit & Loss Account and Corporate Balance Sheet (Vertical B/S only).	10	18
II	Financial Statement Analysis: <ul style="list-style-type: none">Horizontal analysisVertical AnalysisTrend AnalysisRatio AnalysisCash Flow Statement	10	18
III	Inventory valuation: <ul style="list-style-type: none">FIFO, Weighted Average Method & LIFO (Preparation of stock register card only) Depreciation:	10	17



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	<ul style="list-style-type: none"> • Straight line method, written down value method • Retrospective effect (Only Theoretical Perspective) <p>Cost Accounting:</p> <ul style="list-style-type: none"> • Meaning and definition of cost • Cost concepts and classification <p>Costing Methods:</p> <ul style="list-style-type: none"> • Unit Costing, Process costing (excluding equivalent unit of production) 		
IV	<p>Profit Planning & Decision Making:</p> <ul style="list-style-type: none"> • Marginal costing & CVP Analysis • Short term decision making 	10	17
V	Students should select Small & Medium Enterprise and Perform Financial Statement Analysis / Cost Analysis of any product /Service of that company. Students have to prepare a report and give the presentation in the class.	---	(30 marks CEC)

4. Pedagogy:

- ICT enabled Classroom teaching
- Case study
- Practical / live assignment
- Interactive class room discussions

5. Evaluation:

Students shall be evaluated on the following components:

A	Internal Evaluation	(Internal Assessment- 50 Marks)
	• Continuous Evaluation Component	30 marks
	• Class Presence & Participation	10 marks
	• Quiz	10 marks
B	Mid-Semester examination	(Internal Assessment-30 Marks)
C	End –Semester Examination	(External Assessment-70 Marks)

6. Reference Books:

No.	Author	Name of the Book	Publisher	Year of Publication / Edition
1	M.Y. Khan & P.K. Jain	Management Accounting	McGraw Hill	6 th / Latest
2	Ambrish Gupta	Financial Accounting for Management	Pearson	5 th / Latest
3	R. Narayan Swami	Financial Accounting	PHI	Latest Edition
4	P. C. Tulsian	Financial Accounting	Pearson	Latest Edition
5	V. Rajasekaran & R. Lalitha	Financial Accounting	Pearson	Latest Edition
6	M. N. Arora	A Textbook of Cost and Management Accounting	Vikas	10 th / Latest



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7	P. C. Tulsian	Cost Accounting	S Chand	Latest Edition
8	S Gupta & Pankaj Kothari	Accounting for Managers	Frank Brothers	Latest Edition
9	S. K. Bhattacharya and John	Costing for Management	Vikas	Latest Edition

Note: Wherever the standard books are not available for the topic appropriate print and online resources, journals and books published by different authors may be prescribed.

7. List of Journals / Periodicals / Magazines / Newspapers / Web resources, etc.

1. The Chartered Accountant
2. The Management Accountant
3. The Chartered Secretary
4. Journal of Finance
5. Business India / Business Today / Business World
6. Business Standard/Economic Times/Financial Times/ Financial Express