

M.com. - II
Semester No.IV
0901401 Management Accounting - II

Course Content:

Module No.	Topics / Chapters Name	% Weightage
I	<u>Budgetary Control</u> <ul style="list-style-type: none"> • Cash Budget • Flexible Budgeting • Various Types of Budget • Zero Based Budgeting 	25%
II	<u>Variance Analysis</u> <ul style="list-style-type: none"> • Accounting for Variance • Reconciliation of Standard Profit with Actual Profit • Opportunity Cost Approach to Variance • Interpretation and Investigation of Variance 	25%
III	<u>Transfer Pricing</u> <ul style="list-style-type: none"> • Need for Transfer Pricing • Methods of Transfer Pricing • Benefits of Transfer Pricing Policy • Concept of International Transfer Pricing 	25%
IV	<u>Responsibility Accounting</u> <ul style="list-style-type: none"> • Introduction and Basic Principles • Control Centres: Investment Centre, Profit Centre and Cost Centre • Responsibility Reporting • Benefits & Difficulties of Responsibility Accounting • Methods of Measuring Divisional Performance: (1) Return on Investment (2) Residual Income (3) Other Measures 	25%