

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

Course Content:

Module No.	Topics / Chapters Name
I	<u>Budgetary Control</u> <ul style="list-style-type: none"> • Cash Budget • Flexible Budgeting • Various Types of Budget • Zero Based Budgeting
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
III	<ul style="list-style-type: none"> • Creative Accounting : Concept and Prevention • Lean Accounting: Concept, Techniques of Lean Accounting • Presentation of Financial and Cost Information to Management – Conceptual foundation, Types of Reports, Reports to Management.
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