



# Yogoda Satsanga Mahavidyalaya

JAGANNATHPUR, DHURWA, RANCHI – 834004

Email address: [ysmranchi4@gmail.com](mailto:ysmranchi4@gmail.com)

(NAAC Accredited, Grade: B++, CGPA: 2.89)

---

## COURSE PLAN

**NAME OF THE DEPARTMENT: COMMERCE**

**NAME OF THE FACULTY: Prof. Hemant Kaushik**

**ACADEMIC SESSION: 2023-24**

**YEAR: 2024**

**PROGRAMME: M.Com**

**SEMESTER: I**

**COURSE TYPE: Major**

**COURSE: Managerial Accounting**

**COURSE CODE: CCCOM103**

**TOTAL CREDIT: 5 credits**

### **PROGRAMME OUTCOME (POs)**

Upon completion of the program, students will be proficient in:

1. Developing the ability to analyze complex business scenarios, applying advanced analytical tools and techniques to generate insightful solutions to real-world challenges in commerce.
2. Synthesizing specialized knowledge and skills acquired in Finance, Human Resource Management, or Marketing to formulate comprehensive strategies and plans tailored to specific business contexts.
3. Applying theoretical concepts and practical skills to solve business problems, make informed decisions, and implement effective strategies in diverse organizational settings.



# Yogoda Satsanga Mahavidyalaya

JAGANNATHPUR, DHURWA, RANCHI – 834004

Email address: [ysmranchi4@gmail.com](mailto:ysmranchi4@gmail.com)

**(NAAC Accredited, Grade: B++, CGPA: 2.89)**

- 
4. Demonstrating effective communication skills by articulating complex ideas, presenting analyses, and conveying recommendations clearly and persuasively to various stakeholders.
  5. Cultivating leadership qualities and demonstrating the ability to lead teams, inspire collaboration, and foster innovation in pursuit of organizational goals.
  6. Applying ethical principles and moral reasoning to navigate complex business dilemmas, uphold integrity, and promote corporate social responsibility.
  7. Conducting independent research using appropriate methodologies, analyzing data, and drawing meaningful conclusions to contribute to the advancement of knowledge in commerce.
  8. Developing a global mindset by examining international business practices, understanding cultural diversity, and identifying opportunities in the global marketplace.
  9. Fostering creativity and innovation through entrepreneurship development, and demonstrating the ability to identify, evaluate, and capitalize on business opportunities.
  10. Adapting to changing business environments, embracing lifelong learning, and continuously upgrading skills and knowledge to remain competitive in the dynamic field of commerce.

## **PROGRAMME SPECIFIC OUTCOME (PSO)**

The students will be able to:

1. Demonstrate advanced proficiency in financial management, including the ability to analyze financial statements, assess investment opportunities, and formulate strategic financial plans to maximize organizational performance.
2. Apply principles of human resource management strategically to attract, develop, motivate, and retain talent, contributing to organizational effectiveness and employee engagement.
3. Utilize market research techniques, consumer behavior insights, and strategic marketing concepts to develop innovative marketing strategies that meet customer needs, enhance brand equity, and drive business growth.
4. Understand the principles of corporate governance, compliance requirements, and ethical standards, and demonstrate the ability to implement effective governance practices to ensure transparency, accountability, and sustainability in business operations.

## **COURSE OUTCOMES (COs)**

1. Understanding the nature and functions of Management Accounting.



# Yogoda Satsanga Mahavidyalaya

JAGANNATHPUR, DHURWA, RANCHI – 834004

Email address: [ysmranchi4@gmail.com](mailto:ysmranchi4@gmail.com)

**(NAAC Accredited, Grade: B++, CGPA: 2.89)**

2. Differentiating between Financial and Management Accounting and Cost Accounting.
3. Analyzing the role of Management Accountant and classifying Cost Concepts.
4. Explaining the concept and uses of Activity Based Costing (ABC) and applying the process of allocating overhead under ABC.
5. Comparing and contrasting Traditional Costing with ABC.
6. Defining Variable and Absorption Costing, and differentiating between Historical Costing and Marginal Costing.
7. Performing Cost-Volume-Profit (CVP) Analysis and Contribution Margin analysis.
8. Conducting Break-Even Analysis and Profit Volume Analysis, and applying techniques for optimal use of limited resources.
9. Describing the Managerial Decision-Making process and performing Differential Analysis for decision making.
10. Explaining the nature and functions of Budgeting, preparing different types of Budgets, and understanding Standard Costing and Variance Analysis.

## CORRELATION BETWEEN POs AND COs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3	PSO4
CO1	3	2	3	-	-	1	-	2	-	1	-	-	-	-
CO2	3	2	3	-	-	1	-	2	-	1	-	-	-	-
CO3	3	2	3	-	-	1	-	2	-	1	-	-	-	-
CO4	3	2	3	-	-	1	-	2	-	1	-	-	-	-
CO5	3	2	3	-	-	1	-	2	-	1	-	-	-	-
CO6	3	2	3	-	-	1	-	2	-	1	-	-	-	-
CO7	3	2	3	-	-	1	-	2	-	1	3	-	-	-
CO8	3	2	3	-	-	1	-	2	-	1	3	-	-	-
CO9	3	2	3	-	-	1	-	2	-	1	3	-	-	-
CO10	3	2	3	-	-	1	-	2	-	1	3	-	-	2



# Yogoda Satsanga Mahavidyalaya

JAGANNATHPUR, DHURWA, RANCHI – 834004

Email address: [ysmranchi4@gmail.com](mailto:ysmranchi4@gmail.com)

(NAAC Accredited, Grade: B++, CGPA: 2.89)

---

## Legend:

**3: Highly Correlated**

**2: Moderately Correlated**

**1: Slightly Correlated**

**-: No Correlation**

## COURSE TEACHING AND LEARNING ACTIVITIES

### PEDAGOGY

- Whiteboard
- Flipped Classroom
- Group Learning
- Technology-based Learning
- Case Study Method

## COURSE COMPLETION PLAN

Unit	No. of Lectures	Discussion	Quiz	Case Studies
1	10	1	1	1
2	10	1	1	1
3	15	1	1	1
4	10	1	1	1
5	10	1	1	1
6	5	1	1	1
Total	60	6	6	6



# Yogoda Satsanga Mahavidyalaya

JAGANNATHPUR, DHURWA, RANCHI – 834004

Email address: [ysmranchi4@gmail.com](mailto:ysmranchi4@gmail.com)

(NAAC Accredited, Grade: B++, CGPA: 2.89)

## COURSE OUTCOME ASSESSMENT PLAN

### A. DIRECT ASSESSMENT

COURSE OUTCOME	QUIZ	TEST	MID SEMESTER	TERM EXAM	REMARKS
CO1	1	1	1	1	
CO2	1	1	1	1	
CO3	1	1	1	1	
CO4	1	1	1	1	
CO5	1	1	1	1	
CO6	1	1	1	1	

### B. INDIRECT ASSESSMENT (STUDENT SURVEY)

S. No	Course Outcome	1 (Average)	2 (Good)	3 (Very Good)
1	CO1			
2	CO2			
3	CO3			
4	CO4			
5	CO5			
6	CO6			

### Suggested Readings:

#### 1) BOOKS

- Atkinson Anthony A., Rajiv D. Banker, Robert Kaplan, and S. Mark Young, *Management Accounting*, Prentice Hall.



# Yogoda Satsanga Mahavidyalaya

JAGANNATHPUR, DHURWA, RANCHI – 834004

Email address: [ysmranchi4@gmail.com](mailto:ysmranchi4@gmail.com)

**(NAAC Accredited, Grade: B++, CGPA: 2.89)**

- 
- b) Horngreen Charles T., and Gary L. Sandem and William O. Stratton, *Introduction to Management Accounting*, Prentice Hall of India.
  - c) Dury Colin, *Management and Cost Accounting*, Thomson Learning.
  - d) Garison R. H. And E.W. Noreen, *Managerial Accounting*, McGraw Hill.
  - e) Ronald W. Hilton, *Managerial Accounting*, McGraw Hill Education.
  - f) Jawahar Lal, *Advanced Management Accounting: Text, Problems, and Cases*, Chand & Co., New Delhi.

**2) E-RESOURCES:** Provided to students in their WhatsApp Group

**3) VIDEO RESOURCES**

Unit 1 <https://www.youtube.com/watch?v=tmrPjAbp5WY&list=PL9Cd7H8NFRQws4pO9waDeqa17RHcZLgll>

Unit 2 Activity Based Costing <https://www.youtube.com/watch?v=bMa5vpxMC1g>

<https://www.youtube.com/watch?v=fj2vQAk82JQ>

Unit 3 Absorption costing <https://www.youtube.com/watch?v=jiqkVK8mTcc&list=PL9Cd7H8NFRQws4pO9waDeqa17RHcZLgll&index=12>

Marginal Costing <https://www.youtube.com/watch?v=VwlrppTkCf0&list=PL9Cd7H8NFRQws4pO9waDeqa17RHcZLgll&index=13>

Break Even Analysis <https://www.youtube.com/watch?v=9PW5gQ6C8EM&list=PL9Cd7H8NFRQws4pO9waDeqa17RHcZLgll&index=14>

Unit 5 [https://www.youtube.com/watch?v=vclU42C\\_pFQ&list=PL9Cd7H8NFRQws4pO9waDeqa17RHcZLgll&index=15](https://www.youtube.com/watch?v=vclU42C_pFQ&list=PL9Cd7H8NFRQws4pO9waDeqa17RHcZLgll&index=15)

<https://www.youtube.com/watch?v=PNSqlxO6Mi0&list=PL9Cd7H8NFRQws4pO9waDeqa17RHcZLgll&index=16>

<https://www.youtube.com/watch?v=Yw-3QJV3OYY&list=PL9Cd7H8NFRQws4pO9waDeqa17RHcZLgll&index=17>

[https://www.youtube.com/watch?v=6K4QKWO6\\_Bw&list=PL9Cd7H8NFRQws4pO9waDeqa17RHcZLgll&index=18](https://www.youtube.com/watch?v=6K4QKWO6_Bw&list=PL9Cd7H8NFRQws4pO9waDeqa17RHcZLgll&index=18)

[https://www.youtube.com/watch?v=htnPTQD\\_EYo&list=PL9Cd7H8NFRQws4pO9waDeqa17RHcZLgll&index=19](https://www.youtube.com/watch?v=htnPTQD_EYo&list=PL9Cd7H8NFRQws4pO9waDeqa17RHcZLgll&index=19)

<https://www.youtube.com/watch?v=4MhVoFSlcG0&list=PL9Cd7H8NFRQws4pO9waDeqa17RHcZLgll&index=20>

<https://www.youtube.com/watch?v=gn7QjLHMctM&list=PL9Cd7H8NFRQws4pO9waDeqa17RHcZLgll&index=21>



# Yogoda Satsanga Mahavidyalaya

JAGANNATHPUR, DHURWA, RANCHI – 834004

Email address: [ysmranchi4@gmail.com](mailto:ysmranchi4@gmail.com)

**(NAAC Accredited, Grade: B++, CGPA: 2.89)**

---

Unit 6 Responsibility Accounting <https://www.youtube.com/watch?v=Mc9ru4gJ1ME&t=1634s>

#### 4) WEB RESOURCES

<https://www.investopedia.com/terms/m/managerialaccounting.asp>

[https://www.icsi.edu/media/webmodules/publications/FULL\\_BOOK\\_PP-CMA-2017-JULY\\_4.pdf](https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf)

<https://www.classcentral.com/course/accounting-acca-introduction-to-management-accoun-8903>