



Symbiosis College of Arts and Commerce
(An Autonomous College under Savitribai Phule Pune University)

Subject code	20604C18	Semester	I	II	III	IV	V	VI	M.Com.	I	II	III	IV
Title of Subject		<p align="center">F.Y.B. Com with Specialization in Accounting and Finance (Integrated Programme) Semester II Title: Advanced Management Accounting</p>											
Objectives	<ol style="list-style-type: none"> To acquire knowledge and skills required for the application of management accounting techniques To understand and develop knowledge required for quantitative and qualitative information necessary for planning, decision-making, performance evaluation, and control 												
Detailed syllabus													
Unit	Contents of the syllabus												Number of Lectures
1	Specialist Cost And Management Accounting Techniques 1.1 Activity-based costing 1.2 Target costing 1.3 Life-cycle costing 1.4 Throughput accounting 1.5 Environmental accounting												18
2	Decision-Making Techniques 2.1 Relevant cost analysis 2.2 Cost volume analysis 2.3 Limiting factors Pricing decisions 2.4 Make-or-buy and other short-term decisions 2.5 Dealing with risk and uncertainty in decision-making												12
3	Budgeting and Control 3.1 Budgetary systems and types of budget 3.2 Quantitative analysis in budgeting 3.3 Standard costing Material mix and yield variances 3.4 Sales mix and quantity variances 3.5 Planning and operational variances 3.6 Performance analysis												12
4	Performance Measurement and Control 4.1 Performance management information systems 4.2 Sources of management information 4.3 Management reports Performance analysis in private sector organizations 4.4 Divisional performance and transfer pricing 4.5 Performance analysis in not-for-profit organizations and the public sector 4.6 External considerations and behavioral aspects												12
												Total Number of Lectures	54

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Suggested Reference Books

1. Performance Management (Study Text) Published by Kaplan
2. Performance Management (Exam Kit) Published by Kaplan
3. Performance Management (Study Text) published by BPP
4. Performance Management (Exam Kit) Published by Kaplan
5. website. accaglobal.com

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