



SYMBIOSIS

Symbiosis College of Arts and Commerce

(An Autonomous College under Savitribai Phule Pune University)

Subject code	20605C18	Semester	I	II	III	IV	V	VI	M.Com.	I	II	III	IV
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Title of Subject	F.Y.B. Com with Specialization in Accounting and Finance (Integrated Programme) Semester II Title: Cost and Management Accounting -2												
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Objectives	<ol style="list-style-type: none"> 1. To introduce and develop the understanding the difference between financial accounting and management accounting 2. To develop the understanding of management accounting techniques 3. To understand various techniques useful for management in planning, controlling and monitoring performance in a various of business situations.
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Detailed syllabus

Unit	Contents of the syllabus	Number of Lectures
1. Budgeting	<ol style="list-style-type: none"> 1.1 Nature and purpose of budgeting 1.2 Statistical techniques 1.3 Budget preparation 1.4 Flexible budgets 1.5 Capital budgeting and discounted cash flow 1.6 Budgetary control and reporting 1.7 Behavioral aspects of budgeting 	20
2. Standard Costing	<ol style="list-style-type: none"> 2.1 Standard costing system 2.2 Material, labor, overhead, sales variances 2.3 Variance calculations and analysis 2.4 Reconciliation of budgeted and actual profit 	20
3. Performance Measurement	<ol style="list-style-type: none"> 3.1 Performance measurement - overview 3.2 Performance measurement - application 3.3 Cost reductions and value enhancement. Monitoring performance and reporting 	14
Total Number of Lectures		54

Suggested Reference Books

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

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