



SARDAR VALLABHBHAI PATEL EDUCATION SOCIETY'S
R. N. G. PATEL INSTITUTE OF TECHNOLOGY - RNGPIT

An Autonomous Institute u/s UGC Act 1956

Approved by AICTE & affiliated to Gujarat Technological University

Bardoli - Navsari Road, At: Isroli (tarpore), Po: Afwa, Tal: Bardoli, Dist: Surat, Pin - 394620
Phone: 95129 00457, 95129 00458 • Email: Info@rngpit.ac.in • Website: www.rngpit.ac.in

Program Name: MBA

Level: Post Graduation

Branch: ONLINE MBA

Course / Subject Code: 1MBDL101

Course / Subject Name: Management Accounting

w. e. f. Academic Year:	2025-26
Semester:	I
Category of the Course:	Core Course (CC)

Prerequisite:	
Rationale:	

Course Outcome:

After Completion of the Course, Student will able to:

No	Course Outcomes	RBT Level
01	Remember and understand various concepts of management accounting and its significance in the business.	R /U
02	Understand types of accounting books and the recordings of financial transactions.	U
03	Able to compute, apply and interpret various financial statements.	U /A/ N
04	Develop the ability among the students to collect, analyze and communicate quantitative and qualitative information to assist management in making effective planning and controlling.	N

**Revised Bloom's Taxonomy (RBT)*

Teaching and Examination Scheme:

Teaching Scheme (in Hours)			Total Credits L+T+ (PR/2)	Assessment Pattern and Marks				Total Marks
L	T	PR		C	Theory		Tutorial / Practical	
			SEE (TH)		IAT	CCE	SEE (P)	
4	0	0	4	50	30	20	00	100

SEE: Semester End Examination

IAT: Internal Assessment Test



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CCE: Continuous and Comprehensive Evaluation

Course Content:

Unit No.	Content	No. of Hours	% of Weightage
1.	Understanding of Management Accounting Introduction - Nature of Management Account - Classification: Management Accounting and Financial Accounting, Cost and Management Accounting – Uses of Management Accounting Information – Generally Accepted Accounting Principles – Basic overview of Accounting Standards.	10	25%
2.	Financial Accounting Introduction – Accounting Cycle: Important Accounting Terms – Types of Account – Account Books: overview of journal, ledger and recording process in journal and ledger – Preparation of Trail balance - Understanding and Preparing Corporate Financial Statements – Corporate Profit & Loss Account and Corporate Balance Sheet (Vertical B/S only).	10	25%
3.	Cost Accounting Cost Accounting: Meaning and definition of cost, Cost Concepts Related to Management Needs and Classification - Costing Methods: Unit Costing, Process costing (excluding equivalent unit of production). - Management (ABC/ABM) System: Introduction, Cost Allocation, Activity Based Management - Traditional Vs. ABC approach of designing a costing system – Break Even Analysis.	10	25%
4.	Financial Statement Analysis Cash Flow Statement: Meaning, Sources and Uses of Cash, Usefulness of Statement of Cash Flows, Preparation of Statement of Cash Flows. Ratio Analysis: Meaning, Liquidity Ratios, Leverage Ratios, Profitability Ratios, Activity Ratios.	10	25%
5.	Practical: Students will prepare and present field assignment on real word organization and apply various management accounting concept.	--	30 Marks
Total		40	100

Suggested Specification Table with Marks (Theory):

Distribution of Theory Marks (in %)



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R Level	U Level	A Level	N Level	E Level	C Level

Where R: Remember; U: Understanding; A: Application, N: Analyze and E: Evaluate C: Create (as per Revised Bloom's Taxonomy)

Evaluation:

Students shall be evaluated on the following components:

A	Continuous and Comprehensive Evaluation	(Internal Assessment – 20 Marks)
B	Internal Assessment Test	(Internal Assessment-30 Marks)
C	Semester End Examination	(External Assessment-50 Marks)

References/Suggested Learning Resources:

(a) Books:

1. Khan M.Y. and Jain P.K. (2021), "Management Accounting", Tata McGraw-Hill, 8th Edition
2. Kaplan (2023), "Management Accounting", Kaplan Publication.
3. Charles T. Horngren., Walter T. Harrison and Harrison T.W. (1995), "Managerial Accounting", Pearson Education

(b) Open source software and website:

1. <https://www.freshbooks.com/hub/accounting/management-accounting>
2. <https://www.investopedia.com/terms/m/managerialaccounting.asp>

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