



Victoria University
of Bangladesh

Victoria University of Bangladesh
Department of Business Administration
Program – BBA, Fall Semester – 2016
Course Title: Management Accounting
Course Code: ACT 217

Course Objective:

The main objective of studying the course is to acquire both the theoretical, Practical & technical knowledge on the various aspects of “Managerial Accounting”. The major aspects include: concepts, significance role of Managerial Accounting , Cost Behavior Analysis , Cost –Volume Profit Analysis , Variable Costing vs. Absorption Costing ,Budgeting ,Relevant Costing ,Standard Costing &Variance Analysis , Responsibility Accounting ,Performance Measurement etc. The learners would get ample opportunities to develop their analytical & professional skills after solving practical oriented problems & case studies on the aforesaid main aspects. These skills may be used to take various managerial decisions in a sound manner while one is employed / serving in the managerial positions of any organizations whether business, service, trading, govt. & other non-govt. etc.

Course Teacher: Professor Md. Abdul Mannan

Text Book: Managerial Accounting (Tenth Edition) Garrison & Noreen

Reference Book: Cost Accounting –A Managerial Emphasis by C.T. Horngren

Lecture	Chapters & Topic	Reading Material
1 st Class 2 nd Class	Introduction: Concept of Managerial Accounting (MA) &its significance difference between MA & FA –role of MA –Business Environment –Professional ethics.	Prescribed Text Book – Chapter:01
3 rd Class 4 th Class	Cost Terms ,Concepts &Classification: Cost concept –classification of cost &its basis product vs. period costs –Manufacturing vs. Non Manufacturing factoring costs. Problem and solution on Cost Classification	Prescribed Text Book – Chapter:02
5 th Class 6 th Class	Cost Behavior Analysis &Uses : Concepts of CB & CA Scenario –Variable, Fixed &Mixed costs –high low method- analyzing of high low method. Problems & solutions.	Prescribed Text Book – Chapter:05
7 th Class 8 th Class	Cost Volume Profit Analysis (CVPA) : Concepts of CVPA –Assumption & Usefulness ,Contribution Margin & CM Ratio- Break –Even Point, Its computation &graphic presentation –Target Profit	Prescribed Text Book – Chapter:06

	Analysis –Margin of Safety Competitions.	
9 th Class 10 th Class	Problems and Solutions on C-V-P Analysis.	Prescribed Text Book – Chapter:06
11 th Class 12 th Class	Variable Costing (VC) & Absorption Costing (A/C): Concepts of VC & A/C, Comparison –Income Statement under VC & AC – Reconciliation –Reasons for difference in Income – Problems &Solutions.	Prescribed Text Book – Chapter:07
13 th Class 14 th Class	Budgeting (Profit Planning): Concepts of MB –types of MB –operating and financial advantages of MB –preparation of sales, purchase and production budgets, cash budget (Cash Collection and Cash Disbursement).	Prescribed Text Book – Chapter:09
15 th Class 16 th Class	Problems & Solutions on Sales, Purchas, Production & Cash Budget.	Prescribed Text Book – Chapter:11
17 th Class 18 th Class	Relevant Costing : Relevant and irrelevant costs –reasons for isolating RC –Make or Buy & Replacement decisions –special orders – problems and solution.	Prescribed Text Book – Chapter:13
19 th Class 20 th Class 21 st Class	Responsibility Accounting (Segment Reporting): Concepts and significance – responsibility centre –cost center -investment centre – profit centre –segment reporting and ROI analysis –segmented statements – Residual Income -problems and solutions;	Prescribed Text Book – Chapter:12
22 nd Class 23 rd Class 24 th Class	Standard Costing & Variance Analysis : Concepts –purpose –types of variance –computation of variances –variances report – problems and solutions.	Prescribed Text Book – Chapter:10 & Reading Material

Course Coordinator & Course Controller,
Question Setter & Script Examiner:
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