



Victoria University  
of Bangladesh

**Victoria University of Bangladesh**  
**Department of Business Administration**  
**Program – BBA Spring – 2021**  
**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**

<b>Lecture</b>	<b>Chapters &amp; Topic</b>	<b>Reading Material</b>
1 <sup>st</sup> Class 2 <sup>nd</sup> Class	<b><u>Introduction:</u></b> Concept of Managerial Accounting (MA) &its significance difference between MA & FA –role of MA –Business Environment –Professional ethics.	Prescribed Text Book – Chapter:01
3 <sup>rd</sup> Class 4 <sup>th</sup> Class	<b><u>Cost Terms ,Concepts &amp;Classification:</u></b> 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 <sup>th</sup> Class 6 <sup>th</sup> Class	<b><u>Cost Behavior Analysis &amp;Uses :</u></b> 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 <sup>th</sup> Class 8 <sup>th</sup> Class	<b><u>Cost Volume Profit Analysis (CVPA) :</u></b> Concepts of CVPA –Assumption & Usefulness ,Contribution Margin & CM Ratio- Break –Even Point, Its computation &graphic presentation –Target Profit Analysis –Margin of Safety Competitions.	Prescribed Text Book – Chapter:06

9 <sup>th</sup> Class 10 <sup>th</sup> Class	<b>Problems and Solutions on C-V-P Analysis.</b>	Prescribed Text Book – Chapter:06
11 <sup>th</sup> Class 12 <sup>th</sup> Class	<b><u>Variable Costing (VC) &amp; Absorption Costing (A/C):</u></b> 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 <sup>th</sup> Class 14 <sup>th</sup> Class	<b><u>Budgeting (Profit Planning):</u></b> 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 <sup>th</sup> Class 16 <sup>th</sup> Class	Problems & Solutions on Sales, Purchas, Production & Cash Budget.	Prescribed Text Book – Chapter:11
17 <sup>th</sup> Class 18 <sup>th</sup> Class	<b><u>Relevant Costing :</u></b> Relevant and irrelevant costs –reasons for isolating RC –Make or Buy & Replacement decisions –special orders – problems and solution.	Prescribed Text Book – Chapter:13
19 <sup>th</sup> Class 20 <sup>th</sup> Class 21 <sup>st</sup> Class	<b><u>Standard Costing &amp; Variance Analysis :</u></b> Concepts –purpose –types of variance –computation of variances –variance report – problems and solutions.	Prescribed Text Book – Chapter:10 & Reading Material
22 <sup>nd</sup> Class 23 <sup>rd</sup> Class 24 <sup>th</sup> Class	<b><u>Responsibility Accounting (Segment Reporting):</u></b> 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

**Course Coordinator & Course Controller,  
Question Setter & Script Examiner:  
Prof. Md. Abdul Mannan  
Head of the Department of Business Administration  
Victoria University of Bangladesh  
Contact # 01552-339400 (Office Time: 9:00am-5:00pm)  
Department of Business Administration**

**Course Assessment:**

<b>Item/Activity</b>	<b>Marks</b>
Work Sheet (Including Class Attendance & Class Test)	25%
Assignment(s)	10%
Mid-term test	25%
Final examination	40%
<b>Total</b>	<b>100%</b>