



Dr. V. N. Bedekar Institute of Management, Thane
Teaching Plan (MMS/PGDM)
Academic Year (2018-2019)

Programme Name: PGDM

Trimester: IV

Name of the Course: Strategic Cost Management
Maximum marks: 100

No. of Sessions: 10

Name of the Faculty: Prof. Deepak Ukidave

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Weblink:

Learning Objectives:

1. To develop an understanding of company's cost structure that enables in gaining competitive advantage.
 2. To develop a strategic approach to manage different costs of the firm for ensuring long term advantage.
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Reference Books:

1. Advanced Management Accounting- Robert Kaplan & Anthony Atkinson
2. Strategic Cost Management- Dr. Govindarajan



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Plan:

Session No	Topics to be covered	Books referred/ Recommended/ References- Print/Articles/ News/Research papers/ Online database/ Software /Simulations used	Learning outcomes	Evaluation of Students understanding by MCQs, Quiz, Short Test
1	Introduction to Fundamentals of Costs & Cost Accounting	1. Advanced Management Accounting- Robert Kaplan & Anthony Atkinson 2. Strategic Cost Management- Dr. Govindarajan	Conceptual understanding	MCQs
2	Value Chain Analysis & Value Engineering	1. Advanced Management Accounting- Robert Kaplan & Anthony Atkinson 2. Strategic Cost Management- Dr. Govindarajan	Conceptual understanding & practical application	Short Test
3	Activity Based Management	1. Advanced Management Accounting- Robert Kaplan & Anthony Atkinson 2. Strategic Cost Management- Dr. Govindarajan	Conceptual understanding & practical application	Short Test



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4	Activity Based Costing	1. Advanced Management Accounting- Robert Kaplan & Anthony Atkinson 2. Strategic Cost Management- Dr. Govindarajan	Conceptual understanding & practical application	Short Test
5	Pricing Decisions under different markets	1. Advanced Management Accounting- Robert Kaplan & Anthony Atkinson 2. Strategic Cost Management- Dr. Govindarajan	Conceptual understanding & practical application	Short Test
6	Theory of Constraints	1. Advanced Management Accounting- Robert Kaplan & Anthony Atkinson 2. Strategic Cost Management- Dr. Govindarajan	Conceptual understanding & practical application	Short Test
7	Modern Approach to costing- Target Costing & Life-cycle costing	1. Advanced Management Accounting- Robert Kaplan & Anthony Atkinson 2. Strategic Cost Management- Dr. Govindarajan	Conceptual understanding & practical application	Short Test
8	Balanced Scorecard System	1. Advanced Management Accounting- Robert Kaplan & Anthony Atkinson 2. Strategic Cost Management- Dr. Govindarajan	Conceptual understanding & practical	Short Test



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			application	
9	Business Process Re-engineering	1. Advanced Management Accounting- Robert Kaplan & Anthony Atkinson 2. Strategic Cost Management- Dr. Govindarajan	Conceptual understanding & practical application	Short Test
10	Improving Process Performance- JIT Manufacturing and Lean Management	1. Advanced Management Accounting- Robert Kaplan & Anthony Atkinson 2. Strategic Cost Management- Dr. Govindarajan	Conceptual understanding & practical application	Short Test

2. Practical Approach : Other activities (At least 4 distinct activities)

Sr. No.	Activity Name	Topic Covered	Learning outcomes	Source
1	Role Play			
2	Industry Visit			
3	Academic Projects			



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4	Book Review			
5	Group Discussion	Value Chain Analysis & Value Engineering	Understanding of Practical approach to Value Chain	Select Companies database
6	Business Quiz / Business News sharing	Business news sharing w.r.t. Cost Reduction Techniques adopted by companies	To get updated knowledge on the subject	Business Newspapers
7	Videos / Simulation	Videos on Balanced Scorecard	To get practical understanding of Balanced Scorecard	Videos & Research material available on the subject
8	Use of Softwares and Labs			



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Evaluation:

I) Internal:

Component	Details	Marks
Class Test	Mid Term Written Test- Mix of Numerical exercises & Theory Questions	20
Presentation	Presentation to be made on the academic project in the subject	10
Participation	Ongoing Evaluation	5
Others	Overall Attendance & Behaviour in the class	5

Signature of Faculty

Signature of the Co-ordinator