



**Dr. V. N. Bedekar Institute of Management, Thane**  
**Teaching Plan (MMS/PGDM)**  
**Academic Year (2017-2018)**

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Programme Name: PGDM

Term: II

Name of the subject: Management Accounting & Control - II

Maximum marks: 100

No. of Sessions: 10

Name of the Faculty: Dipti Periwal

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Weblink:

**Learning Objectives:**

- 1. Being future managers or entrepreneurs one has students must understand one has to be quality conscious and cost effective.**
- 2. Cost has to be strategically managed in order to reduce or control it.**
- 3. Entrepreneur approach towards cost management**

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**Reference Books:**

- 1. Cost Management – Ravi M Kishore**
- 2. Management Accountancy- Hrishikesh Chakraborty, Srijit Chakrabort**
- 3. Cost and Management Accounting - Ravi M Kishore**



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**Plan:**

<b>Session No</b>	<b>Topics to be covered</b>	<b>Books referred/ Recommended/ References- Print/Articles/ News/Research papers/ Online database/ Software /Simulations used</b>	<b>Learning outcomes</b>	<b>Evaluation of Students understanding by MCQs, Quiz, Short Test</b>
1	<b>Introduction to cost management-</b> various strategies adopted to control and reduce cost	Ravi M kishore	Overview of the subject and various strategies adopted by business	Discussion
2	<b>Cost Benefit Analysis-</b> cost analysis benefit models- qualitative and quantitative. CBA justification	<a href="https://www.mindtools.com/pages/article/newTED_08.htm">https://www.mindtools.com/pages/article/newTED_08.htm</a>	Decision making through application of CBA	Case



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3	Cost Sheet	Numeric	How to decide upon the selling price of the product	Particle problems
4	Standard Costing	Numeric from Text <a href="http://smallbusiness.chron.com/standard-costing-business-strategy-77597.html">http://smallbusiness.chron.com/standard-costing-business-strategy-77597.html</a>	Concept of variance and expected cost and actual cost.	Particle problems
5	Marginal costing	Variable cost, fixed cost, additional production/ shut down	Decision Making	Particle problems
6	Marginal costing	Margin of safety , breakeven concept .P/V ratio	Decision Making	Particle problems
7	Internal Exam	Test (Numeric from Text book)	Evaluations	Particle problems
8	Budgetary Control	Concept of Budget, Budgetary Control, Classification of Budget, Zero Base Budgeting		
9	Inventory Management and related Cost Concepts	<a href="http://cmuscm.blogspot.in/2014/09/flipkarts-inventory-management.html">http://cmuscm.blogspot.in/2014/09/flipkarts-inventory-management.html</a>	Effective inventory	MCQs



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			management to avoid blocking of cash and save cost.	
10	Presentations		Evaluations	
11				
12				
13				
14				
15				



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**2. Practical Approach : Other activities (Atleast 4 distinct activities)**

<b>Sr. No.</b>	<b>Activity Name</b>	<b>Topic Coverd</b>	<b>Learning outcomes</b>	<b>Source</b>
1	Role Play			
2	Industry Visit			
3	Academic Projects	Entrepreneurial approach to cost management		<b><u>Interview with businesses</u></b>
4	Book Review			
5	Group Discussion			
6	Business Quiz / Business News sharing	<b><u>Inventory management</u></b>	<b><u>Cost reduction and cost control</u></b>	<b><u>web</u></b>
7	Videos / Simulation			
8	Use of Softwares and Labs			
9	Any other activity			



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**Evaluation:**

**I) Internal:**

<b>Component</b>	<b>Details</b>	<b>Marks</b>
Class Test	Numeric	10
Presentation	Strategies of cost reduction and control	20
Case Study	Standard costing	05
Participation		05
Others		

**Signature of Faculty**

**Signature of the Co-ordinator**