

HAILEY COLLEGE OF COMMERCE
UNIVERSITY OF THE PUNJAB, LAHORE

Course Title: **Management Accounting**
Proposed Course Code: BSC-305
Program: BS Commerce

Credit Hours: 03
Semester: 05

1.0 Introduction of the Course

2.0 Pre-Requisites Course (s) or Other Requirements/Skills:

The course requires basic knowledge of Management Accounting

3.0 The Course carries following objectives:

This course is designed to enable the students to get the sufficient knowledge for decision making. This course will also help the students in the preparation of various types of budgets. The students will learn how to find out the optimal production mix under the conditions of limited resources. Other than this, the students will study Management Accounting Issues with reference to research and they may be able to do their final thesis on these topics.

4.0 Course Learning Outcomes

1. Basic concepts
2. Information for decision making
3. Information for decision making
4. Learning about Costing Techniques for internal and external reporting
5. Behavior of the cost and its impact on profitability
6. Enabling the students to prepare various types of budget
7. Enabling the students to prepare various types of budget.
8. Enabling the students to determine limiting factor for optimal production plan
9. Graphical method of linear programming for optimal production plan.
10. Simplex method of linear programming for optimal production plan
11. How to make the best use of limited resources
12. Learning the various strategies for determining the selling price. Economic Theory of Pricing
13. Reading and writing the research articles
14. Reading and writing the research articles
15. Reading and writing the research articles
16. Reading and writing the research articles

5.0 Course Contents:

- 5.1 Managerial Accounting. Cost Terms, Cost Classification, Cost Behavior
- 5.2 Relevant Costing
- 5.3 Relevant Costing
- 5.4 Activity Based Costing
- 5.5 Cost, Volume, Profit Analysis (More than one product)
- 5.6 Budgeting
- 5.7 Budgeting
- 5.8 Limiting Factor
- 5.9 Linear Programming
- 5.10 Make or Buy Decision
- 5.11 Pricing
- 5.12 Discussion on Research Articles

6.0 Teaching-Learning Strategies

7.0 Assignments- Types and Number with calendar

8.0 Assessment and Examinations: As per University Rules

9.0 Textbooks

In the detail course outline, one may mention chapters of the textbook with the content topic(s).

1. KAPLAN R S. Advanced Management Accounting, 1998 3rd Ed. PHI.
2. Trevor Hopper, Robert W. Scapens, Deryl Northcot. Issues in management accounting, 2007 3rd Ed. Financial Times Prentice Hall
3. Kenneth Philip Gee Advanced management accounting problems, 1986, Macmillan
4. Hugh Coombs, David Hobbs and Ellis Jenkins, Management Accounting: Principles and Applications 2005, SAGE Publications
5. Advances in Management Accounting
6. S.Kaplan, Robert. Advanced Management Accounting, 2003, Pearson Education
7. Gee, Kenneth P. Advanced management Accounting Problems, 1986, Macmillan and Co. LTD.

10. Suggested Readings

10.1 Books

10.2 Journal Articles/ Reports