

Indian Institute of Technology Guwahati
Proposal for a New Course / Revision of a Course

Course Number & Title: BM524H & Managerial Accounting- II	
L-T-P-C: 4-0-0-4	
Type of Letter Grading (Regular Letter Grades / PP or NP Letter Grades): regular letter Grades	
Kind of Proposal (New Course / Revision of Existing Course): Revision	
Offered as (Compulsory / Elective): Compulsory	
Offered to: Master of Business Administration (MBA)	
Offered in (Odd/ Even / Any): Odd	
Offered by (Name of Department/ Center): School of Business	
Pre-Requisite: Nil	
Preamble / Objectives (Optional): <i>Course Content/ Syllabus (as a single paragraph if it is not containing more than one subject. Sub-topics/ Sections may be separated by commas (,). Topics may be separated by Semi-Colons (;). Chapters may be separated by Full-Stop(.). While starting with broad heading, it may be indicated with Colon symbol before the topics. For example: Multi-variable Calculus: Limits of functions, Continuity,)</i>	
<p>Introduction to management accounting & its relationship with cost accounting; cost classification & behaviour; fixed, variable and semi variable costs, cost allocation methods; marginal costing and absorption costing, various costing methods; job costing, process costing, activity based costing, standard costing and variance analysis, Budgeting and budgetary control: preparation of various budgets, sales, production and cash budgets, variance analysis; Decision making: cost-volume-profit analysis, relevant costing, pricing decisions, transfer pricing, make or buy decisions.</p>	
Books (In case UG compulsory courses, please give it as “Text books” and “Reference books”. Otherwise give it as “References”).	
Texts: (Format: Authors, <i>Book Title in Italics font</i> , Volume/Series, Edition Number, Publisher, Year.)	
1.	Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, <i>Cost Accounting: A Managerial Emphasis</i> , Pearson Education, 2017.
References: (Format: Authors, <i>Book Title in Italics font</i> , Volume/Series, Edition Number, Publisher, Year.)	