

Guidelines for CBCS Revised Syllabus (LOCF) w.e.f. 2019-20
For the Paper Titled
"Management Accounting" of B. Com.
Paper No. 6.1(c), Semester-VI
JOINTLY ORGANISED BY
Department of Commerce, Delhi School of Economics, University of Delhi
And
College of Vocational Studies, University of Delhi

Date: 22nd April, 2021

MINUTES

A virtual meeting to prepare the guidelines of paper titled “**Management Accounting**” of B.COM. Paper No. 6.1 (c) [Course CBCS Revised Syllabus (LOCF) started w.e.f. 2019-20] was held on 22nd April 2021 at 4:00 PM. It was jointly organised by Department of Commerce, Delhi School of Economics, University of Delhi and College of Vocational Studies, University of Delhi. Total **Thirty Five (35)** faculty members of the different colleges of University of Delhi associated with teaching of this paper registered in advance to attend the meeting and finally 28 faculty members attended the meeting on the scheduled day, date and on the given link. The meeting was convened by Dr. Surender Singh, Associate Professor, Commerce, College of Vocational Studies and represented by Prof. Ritu Sapra, from the Department of Commerce, Delhi School of Economics, University of Delhi. The following members were present in the online meeting

S.no	Name of the faculty	Department/ Affiliated College Name
1	Prof. InderJeet (Principal)	College of Vocational Studies
2	Prof. Ritu Sapra (Representative)	Department of Commerce, DSE
3	Dr. Surender Singh (Convenor)	College of Vocational Studies
4	Aakriti Chaudhry	Gargi College
5	Alka Chaturvedi	Kalindi College
6	Alka Rani	Kalindi College
7	Anuj Jatav	College of Vocational Studies
8	Dr Swati Garg	Shyama Prasad Mukherji College
9	Dr Vibha Batra	Sri Aurobindo College (Evening)
10	Dr. D R Jalwani	Swami Shraddhanand College
11	Dr. Hema Gupta	Aditi Mahavidalaya
12	Dr. Manisha Verma	Hans Raj College
13	Dr. Ritu vats	Ram Lal Anand College
14	Gurvinder Kaur	Mata Sundri College
15	Harjinder Singh	Sri Guru Nanak Dev Khalsa College
16	Jyoti Dhawan	Kamla
17	Kapoor Singh Jorasia	Swami Shraddhanand College
18	Manoj Kumar	Satyawati College (D)
19	Manpreet Kaur	Mata Sundri College for Women
20	Nidhi Sharma	Kirori Mal College

21	Nikunj Aggarwal	Shaheed Bhagat Singh College
22	Pooja Jain	Sri Venkateswara College
23	Rachna Mahalwala	BhaginiNivedita College
24	Ruchi Duggal	Motilal Nehru College
25	Shilpa	Vivekananda College
26	Shilpi Arora	Moti Lal Nehru College (D)
27	Shruti Gupta	Zakir Husain Delhi College
28	Vidisha Garg	Maitreyi College

The meeting started with a welcome note Prof. Inder Jeet Principal, College of Vocational Studies welcomed Prof. Ritu Sapra and all the colleagues from different colleges. Dr.Surender Singh formally took the agenda of the meeting. The following guidelines were set in the online meeting with the consent of all the faculty members and the representative of Department of Commerce, Delhi School of Economics, University of Delhi:

Teaching Related General Guidelines

Total Number of all theory Lectures assigned as per CBCS, University of Delhi Revised Syllabus for Management Accounting are 65. One tutorial per week per batch is to be taken.

Unit-wise breakup of 65 Lectures and marks allocation were decided as follows

Unit	Lectures	Marks Allocation
Unit 1: Introduction	5	7
Unit 2: Marginal Costing	15	15
Unit 3: Decision Making	15	15
Unit 4: Budgetary Control and Standard Costing System	24	30
Unit 5: Performance Measurement	6	8
Total	65	75

Unit wise detailed guidelines were finalized as follow.

Unit 1: Introduction: The unit contains all theoretical topics.

Unit 2 &3: Marginal Costing &Decision Making: Small theatrical questions may be asked along with practical questions. However, emphasis will on teaching practical aspects of the topics covered in the units as mentioned in the course outcomes.

Unit 4: Budgetary Control and Standard Costing System: Small theatrical questions from budgetary control and standard costing system can be asked along with practical questions. However, emphasis will on teaching practical aspects of the topics covered in the units. In

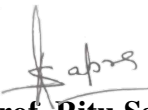
standard costing variances relating to material and labour are to be covered. Only theoretical aspects of master budget will be covered

Unit 5: Performance Measurement: Only theoretical aspects of all the topics covered in the unit.

All the faculty members participated actively in the deliberation and appreciated the timely initiative of Prof. Ritesh Kumar Singh, HOD and Prof. Amit Kumar Singh, Coordinator, College-department Interface, Commerce Department, University of Delhi for arranging this meeting and helping in finalization of guidelines of the paper

The meeting ended with a vote of thanks to the Principal of the College, Prof. Inder Jeet, Prof. Ritu Sapra, representative of the Department of Commerce and to Dr. Surender Singh, convenor of the meeting

Dr. Surender Singh
(Convenor)
Associate Professor, Commerce
College of Vocational Studies



Prof. Ritu Sapra
(Representative)
Professor, Department of Commerce
Delhi School of Economics