

Guidelines for NEP Syllabus (For Admission of 2022 & onwards)
For the Paper Titled
"Management Accounting " of B. Com. (Hons.)
Paper No. 5.3, Semester-V
JOINTLY ORGANISED BY
Department of Commerce, Delhi School of Economics, University of Delhi
And
College of Vocational Studies, University of Delhi

Date: 07th August, 2024

MINUTES

An online meeting to prepare the guidelines of paper titled "**Management Accounting** " of B.Com. (Hons.) Paper No. 5.3, Sem. V (NEP Syllabus] was held on 07th August, 2024 at 6:00 PM. It was jointly organised by Department of Commerce, Delhi School of Economics, University of Delhi and College of Vocational Studies, University of Delhi. The meeting was convened by Prof.(Dr.) Surender Singh, Department of Commerce, College of Vocational Studies and represented by Prof.(Dr.) Shital Jhunjhunwala from the Department of Commerce, Delhi School of Economics, University of Delhi. The following members were present in the online meeting:

No.	Name of the faculty	Department/ Affiliated College Name
1	PROF. (DR.) SURENDER SINGH (CONVENOR)	COLLEGE OF VOCATIONAL STUDIES
2	PROF.(DR) SHITAL JHUNJHUNWALA (REPRESENTATIVE)	DEPARTMENT OF COMMERCE, DELHI SCHOOL OF ECONOMICS
3	PROF. SURINDER KAUR	ACHARYA NARENDRA DEV COLLEGE
4	PROF. HEMA GUPTA	ADITI MAHAVIDYALAYA
5	MR DILIP KUMAR GUPTA	ATMA RAM SANATAN DHARMA COLLEGE
6	DR. NIDHI BANSAL	ATMA RAM SANATAN DHARMA COLLEGE
7	MR. VIKRAM CHAND	ATMA RAM SANATAN DHARMA COLLEGE
8	DR. POONAM	BHARATI COLLEGE
9	MS. LAXMI DEVI	BHARATI COLLEGE
10	MS. SWATI KHANNA	BHARATI COLLEGE
11	MS SUNITA	BHARATI COLLEGE
12	MS.MANSI KANOJIA	DAULAT RAM COLLEGE
13	MR. RAVINDER KUMAR	DAULAT RAM COLLEGE
14	MR. SURJIT KUMAR	DAULAT RAM COLLEGE
15	DR. SUNIL KUMAR	DEEN DAYAL UPADHYAYA COLLEGE
16	MS.VANDANA GUPTA	DEEN DAYAL UPADHYAYA COLLEGE
17	MR. DEEPAK VERMA	DESHBANDHU COLLEGE
18	MR SATYAVIR	DESHBANDHU COLLEGE

19	MS. ARUSHI MALHOTRA	DESHBANDHU COLLEGE
20	MS.SONAM TOMAR	DESHBANDHU COLLEGE
21	PROF. MAMTA YADAV	DR BHIM RAO AMBEDKAR COLLEGE
22	MS.DEEPIKA	DYAL SINGH COLLEGE
23	DR. SANGEETA PORWAL	DYAL SINGH COLLEGE
24	DR. AMARJEET KAUR	DYAL SINGH COLLEGE
25	MS. AAKRITI CHAUDHRY	GARGI COLLEGE
26	MS. RUPAL ARORA	GARGI COLLEGE
27	DR ANJALI SIWAL	GARGI COLLEGE
28	DR.MANISHA VERMA	HANS RAJ COLLEGE
29	DR LOVLEEN GUPTA	HINDU COLLEGE
30	MR. AMIT KUMAR PASWAN	HINDU COLLEGE
31	MS.DEVYANI NEGI	HINDU COLLEGE
32	MS. DIVYA YADAV	HINDU COLLEGE
33	MS. ARCHNA GUPTA	I.P. COLLEGE
34	MS.DIVYA KALRA	INDRAPRASTHA COLLEGE FOR WOMEN
35	MS RENU CHAUDHARY	INDRAPRASTHA COLLEGE FOR WOMEN
36	MS. DHUN	INDRAPRASTHA COLLEGE FOR WOMEN
37	MS RENU CHAUDHARY	INDRAPRASTHA COLLEGE FOR WOMEN
38	DR SHWETA SHARDA	INDRAPRASTHA COLLEGE FOR WOMEN
39	MS. MAMTA	JANKI DEVI MEMORIAL COLLEGE
40	MS.SAROJ GUPTA	JANKI DEVI MEMORIAL COLLEGE
41	PROF. AMITA CHARAN	JANKI DEVI MEMORIAL COLLEGE
42	MS. ANURADHA GOEL	JANKI DEVI MEMORIAL COLLEGE
43	DR. VIBHA JAIN	JANKI DEVI MEMORIAL COLLEGE
44	DR. R P NGULAI RONG	JESUS AND MARY COLLEGE
45	PROF. VIBHA MATHUR	JESUS AND MARY COLLEGE
46	DR. ANSHI GOEL	JESUS AND MARY COLLEGE
47	DR. JYOTI DHAWAN	KAMALA NEHRU COLLEGE
48	MR. KUNAL KUMAR	KESHAV MAHAVIDYALAYA

49	MS.NIDHI AGGARWAL	KESHAV MAHAVIDYALAYA
50	DR. SAKSHI SONI	KIRORI MAL COLLEGE, DU
51	MS VANSHIKA JJAIN	LADY SHRI RAM COLLEGE
52	DR. SUCHETA GAUBA	LAKSHMIBAI COLLEGE
53	DR.NIDHI	LAKSHMIBAI COLLEGE
54	MR. RK THUKRAL	MAHARAJA AGARSEN COLLEGE
55	DR.VIDISHA GARG	MAITREYI COLLEGE
56	MS. LATIKA POSWAL TANWAR	MAITREYI COLLEGE, UNIVERSITY OF DELHI
57	DR.HARAHMEETA SONI	MATA SUNDRI COLLEGE
58	DR. GURVINDER KAUR	MATA SUNDRI COLLEGE FOR WOMEN
59	DR. AMIT KUMAR MISHRA	MOTILAL COLLEGE EVENING
60	MS. RUCHI	MOTILAL NEHRU COLLEGE
61	DR. SHILPI ARORA	MOTILAL NEHRU COLLEGE
62	DR RITU TANWAR	PGDAV COLLEGE
63	MS. R V S CHUIMILA	PGDAV COLLEGE
64	DR. CHHETAN CHHOIDUB	PGDAV COLLEGE
65	DR GITU NIJHAWAN	PGDAV COLLEGE
66	RAKESH KUMAR	PGDAV COLLEGE
67	DR. KARISHMA SARASWAT	PGDAV COLLEGE (EVENING)
68	DR NEELAM KAPOOR	PGDAV COLLEGE (EVENING)
69	MS. RIMMI JAIN	PGDAV COLLEGE (EVENING)
70	DR. BHOOMIKA GARG	RAJDHANI COLLEGE
71	MR. KRISHAN KUMAR	RAM LAL ANAND COLLEGE
72	DR. RAJEEV VASHISHT	RAM LAL ANAND COLLEGE
73	DR. SHIKHA MAKKAR	RAM LAL ANAND COLLEGE
74	MR. TANMOY SARDAR	RAMJAS COLLEGE
75	MR. DEEPAISH	RAMJAS COLLEGE
76	DR.RAM NIVAS SAINI	SATYAWATI COLLAGE EVENING
77	DR MANOJ KUMAR	SATYAWATI COLLEGE
78	MS. KANGAN JAIN	SATYAWATI COLLEGE

79	MS. NEETU	SATYAWATI COLLEGE
80	DR. NISHA	SATYAWATI COLLEGE (EVE.), DU
81	MS. RUCHI	SATYAWATI COLLEGE EVENING
82	MS. RUCHI KALIA	SATYAWATI COLLEGE(M)
83	MS. ASHA WADHWA	SRI GURU GOBIND SINGH COLLEGE OF COMMERCE
84	MS. JASVINDER KAUR	SRI GURU GOBIND SINGH COLLEGE OF COMMERCE
85	PROF KAWAL GILL	SRI GURU GOBIND SINGH COLLEGE OF COMMERCE
86	MS AVNEET KAUR	SRI GURU GOBIND SINGH COLLEGE OF COMMERCE
87	CA. HARJINDER SINGH	SGND KHALSA COLLEGE
88	MS. PRIYA DAHIYA	SGND KHALSA COLLEGE
89	MS. SATVINDER KAUR	SGTB KHALSA COLLEGE
90	DR ABHA KUMAR	SGTB KHALSA COLLEGE
91	PROF. SHIKHA GUPTA	SHAHEED BHAGAT SINGH COLLEGE
92	MS. SUBATHRA V	SHAHEED BHAGAT SINGH COLLEGE
93	DR. RISHABH GUPTA	SHAHEED BHAGAT SINGH COLLEGE
94	DR. VIJAY VRAT ARYA	SHAHEED BHAGAT SINGH COLLEGE
95	MS. SUBATHRA V	SHAHEED BHAGAT SINGH COLLEGE
96	DR. NISHA GUPTA	SHAHEED BHAGAT SINGH COLLEGE
97	DR RAVI KANT	SHAHEED BHAGAT SINGH COLLEGE
98	DR. AMIT DEVAL	SHAHEED BHAGAT SINGH EVENING COLLEGE
99	RAJENDRA KUMAR MEENA	SHAHEED BHAGAT SINGH EVENING COLLEGE
100	DR. SUNEEL KUMAR	SHIVAJI COLLEGE
101	DR CHHAVI SHARMA	SHIVAJI COLLEGE
102	MR. RAJESH KUMAR	SHIVAJI COLLEGE
103	MS. YOGITA RANI NEGI	SHIVAJI COLLEGE
104	DR. SNEH LATA GUPTA	SHRI RAM COLLEGE OF COMMERCE
105	MS. VAISHALI CHHOKAR	SHRI RAM COLLEGE OF COMMERCE
106	MS. PRERANA	SHRI RAM COLLEGE OF COMMERCE
107	DR. SHALINI AGGARWAL	SHRI RAM COLLEGE OF COMMERCE
108	MR. ANIL KUMAR	SHRI RAM COLLEGE OF COMMERCE

109	MR. DIXIT YADAV	SHRI RAM COLLEGE OF COMMERCE
110	MS. POONAM	SHYAM LAL COLLEGE
111	DR. MANJULA GROVER	SHYAMA PRASAD MUKHERJI COLLEGE
112	DR. MANU UMESH	SHYAMLAL COLLEGE (EVENING)
113	MS. ANUSHA GOEL	SPM COLLEGE FOR WOMEN
114	MS. ANKITA GOEL	SRI AUROBINDO COLLEGE
115	DR. VIJAY LAKSHMI	SRI AUROBINDO COLLEGE
116	MS.SONIA	SRI AUROBINDO COLLEGE
117	MS. SANGEETHA B	SRI AUROBINDO COLLEGE (MORNING)
118	MS. SANDHYA RAO	SRI AUROBINDO COLLEGE EVENING
119	DR. VIBHA BATRA	SRI AUROBINDO COLLEGE EVENING
120	MS. SHIKHA GARG	SRI GURU NANAK DEV KHALSA COLLEGE
121	DR POOJA JAIN	SRI VENKATESWARA COLLEGE
122	DR. P CHENGALRAYULU	SRI VENKATESWARA COLLEGE
123	DR D R JALWANI	SWAMI SHRADDHANAND COLLEGE,
124	MS.SHILPA	VIVEKANANDA COLLEGE
125	DR. RADHIKA SRINIVASAN	VIVEKANANDA COLLEGE
126	DR. SHIVANI ABROL	ZAKIR HUSAIN COLLEGE
127	MR. BHARAT KHURANA	ZAKIR HUSAIN DELHI COLLEGE (EVENING)

The meeting started with a welcome note by Prof. Surender Singh. He welcomed Prof. Shital Jhunjhunwala and all the participants from different colleges of the University in the meeting.

Prof. 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 theory lectures and practical assigned as per NEP Syllabus for the paper are 3 lectures and 1 practical per week (over 15-week period in V semester). One practical period will consist of 2 hours per batch per week.

Unit-wise breakup of 45 Lectures as given in syllabus and marks allocation were decided as follows

Unit	Lectures (Hours)	Marks Allocation
Unit 1: Introduction to Management Accounting	4	09

Meaning, objectives, nature and scope of management accounting, Difference between different forms of accounting- Cost, Financial and Management accounting, Cost control and Cost reduction.		
Unit 2: Budgetary Control and Standard Costing Systems (a) Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control; objectives, merits and limitations; Functional Budgets; Fixed and Flexible budgeting; An overview of different approaches to budgeting (Zero base budgeting, Performance budgeting and Programme budgeting) (b) Standard Costing and Variance Analysis: Meaning of standard cost and standard costing; advantages, limitations and applications; Variance Analysis – material, labour, overheads and sales variances. Control ratios.	18	36
Unit 3: Marginal Costing Concept of marginal cost and marginal costing; Absorption versus Variable Costing: Distinctive features and income determination; Cost-volume-profit analysis; Break-even Analysis-Statements, mathematical and graphical approaches; Profit-volume ratio, angle of incidence, margin of safety, key factor, determination of cost indifference point.	09	18
Unit 4: Decision Making Steps in Decision making process. Concept of relevant costs. solving various short -term decision making problems using marginal costing and differential costing techniques – Profitable product mix, Acceptance or rejection of special/ export offers, Make or buy, Addition or elimination of a product line, Sell or process further, Operate or shut down and Pricing decisions	09	18
Unit 5: Performance Measurement Responsibility Accounting: Concept, Significance, Different Responsibility Centres; Divisional Performance Measurement: Financial and Non-Financial measures;	05	09
Total	45	90

Unit wise detailed guidelines were finalized as follow.

Unit 1: Introduction to Management Accounting: The unit contains all theoretical topics. Theoretical questions should be asked as per the weightage given in the above table covering questions on meaning, objectives, nature and scope of management accounting, difference between different forms of accounting- Cost, Financial and Management accounting, Cost control and Cost reduction

Unit 2: Budgetary Control and Standard Costing Systems

- (a) Budgeting and Budgetary Control:** Theoretical questions from the entire sub-unit along with practical questions on preparation of functional budgets; Cash Budget (Receipt & Payments Method); fixed and flexible budgeting. No practical question on Master Budget.
- (b) Standard Costing and Variance Analysis:** Theoretical questions from the entire sub-unit along with practical questions on Variance Analysis – material, labour, overheads (including Fixed and Variable Overheads and their entire analysis) and sales variances and Control ratios.

Unit 3: Marginal Costing: Theoretical questions from the entire unit along with practical questions on

income determination under Absorption versus Variable Costing; Cost-volume-profit analysis; Break-even Analysis-Statements, mathematical and graphical approaches; Profit-volume ratio, angle of incidence, margin of safety, key factor, determination of cost indifference point etc.

Unit 4: Decision Making: Theoretical questions from the entire unit along with practical questions on solving various short -term decision making problems using marginal costing and differential costing techniques – Profitable product mix, Acceptance or rejection of special/ export offers, Make or buy, Addition or elimination of a product line, Sell or process further, Operate or shut down and Pricing decisions

Unit 5: Performance Measurement: Theoretical questions from the entire unit.

Examination: Examination scheme will be as decided by the University from time to time.

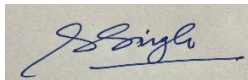
Theory Examination & IA: At present, theory examination will consist of 90 marks for semester end examination plus 30 marks for Internal Assessment. Total 120 marks.

Practical Examination: The practical examination as per present guidelines will consists of 10 marks for Continuous Assessment (Preparation of work book), 20 marks for Practical Examination and 10 marks for Viva-Voce. Total 40 marks

Topics for Practical Examination*: In practical examinations students will be asked to solve practical problems in excel on Functional Budgets, Cash Budget, Fixed and Flexible Budgets, CVP Analysis, Break Even Analysis, Differential Costing, Product Pricing Decisions, special and export order Decisions. (Students will be required to do 4 out of 6 practical questions) [2 question each from Unit 2 (only Budgeting), 3 & 4] *This may be further fine-tuned at a later date if required.

All the faculty members participated actively in the deliberation and appreciated the initiative of Senior Prof. Ajay Kumar Singh, HOD and Prof. Amit Kumar Sigh, Coordinator, College-Department Interface, Department of Commerce, 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 Prof.(Dr.) Shital Jhunjhunwala, representative of the Department of Commerce and to Prof.(Dr.) Surender Singh, Convenor of the meeting



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



Prof.(Dr.) Shital Jhunjhunwala
(Representative)
Department of Commerce
Delhi School of Economics