

**Guidelines for NEP – UGCF Syllabus
For GE 4.4
Accounting for Managerial Decision Making**

Date: 22nd February 2025

Time: 10:30 AM

Venue: Google Meet Platform

The **Guidelines Meeting** convened by **Prof. Ameeta Motwani** and presided over by the **Department of Commerce Representative, Dr. Jagdish Saini**, discussed the syllabus and finalized the following guidelines for teachers and examiners with the consent of all present:

Meeting Attendees –

S.No.	Name	College
1	Dr. Jagdish Raj Saini	Department of Commerce, University of Delhi
2	Prof. Ameeta Motwani	Jesus And Mary College (Convenor)
3	Nimmy Rose Jacob	Jesus And Mary College (Co-Convenor)
4	Shivani Kishnani	Jesus And Mary College (Co-Convenor)
5	Dr. Rashmi Goel	Shyama Prasad Mukherji College
6	Ms Parul Tomar	Kamala Nehru College
7	Rinki Gour	Gargi College
8	Dr. Rashmi Goel	Shyama Prasad Mukherji College
9	Dr. Swati Garg	Shyama Prasad Mukherji College for Women
10	Dr. Tonika Rana	Daulat Ram College
11	Prof. Manisha Verma	Hansraj College
12	Yask Sain	Acharya Narendra Dev College
13	Dr Abha Kumar	SGTB Khalsa college
14	Dr Pritika Dua,	IP College for Women
15	Prof. Deepak Srivastava,	Keshav Mahavidyalaya
16	Dr M Rama Naik	Sri Venkateswara College

It was noted that many students in the current batch, who enrolled for this paper either in **Semester 4 or Semester 6**, have **not studied GE 3.4 ‘ –Financial Statement Analysis’**. While **Paper 3.4 is a prerequisite for Paper 4.4**, Point 5d of the notification dated 14th

August 2024 grants an **exemption** to students studying **GE 4.4 during 2024-2025**, as it has been declared a **mandatory paper for obtaining a minor in Commerce**.

The guidelines were framed keeping in mind that many **GE students in various colleges come from Sciences, Social Sciences and Humanities backgrounds** and may not have prior knowledge of **Accountancy or Commerce**.

Unit	Syllabus	Scope
Unit 1: Fundamentals of Accounting	An Overview of Accounting: meaning, scope, objectives, accounting as part of information system, branches of accounting.	Theory
	Financial accounting process, accounting concepts, accounting standards	An overview of accounting standards, including only the meaning of IFRS and IND-AS.
	Basic cost concepts, cost classification	Theory
	Cost Sheet	Theory and Cost Sheet format (CAS-4). Simple numerical questions including stocks
	Costing Methods	Only overview
Unit 2: Financial Statements and their Analysis	Understanding of financial statements. Interpretation of financial statements with the help of ratio analysis (liquidity ratios, profitability ratios, turnover ratios and solvency ratios)	Theory and Simple numerical question from Ratio Analysis
	Cash Flow Analysis	Simple Numerical question only on Indirect Method with one or two adjustments (Only Theory from Direct Method. Adjustments in Cash Flow Analysis should be kept simple to accommodate students from non-Commerce backgrounds.)

Unit	Syllabus	Scope
Unit 3: Budgetary Control System	Concept of budget, budgeting and budgetary control; objectives, merits and limitations; Functional Budgets; Fixed and Flexible budgeting.	Theory Theory and Numerical
Unit 4: Cost Volume Profit Analysis	Concept of marginal cost and marginal costing, marginal costing equation and contribution margin, Cost-volume-profit analysis; Break-even Analysis, Profit-volume ratio, break-even point, angle of incidence, margin of safety, Key Factor	Simple numerical questions Theory and simple Numericals along with its graphical representation. Concept
Unit 5: Decision Making under Specific Situations	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, and pricing decisions.	Theory and Numerical Questions on all 5 decision making situations explaining the concept of Relevant Costs for each.

Exam Structure & Marking Scheme

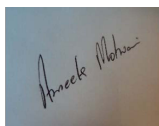
- It was decided that **sample numerical questions** for each unit will be shared.
- The faculty members who volunteered to contribute questions via the **WhatsApp group** are listed below.
- Since each unit has been allocated **equal teaching hours (9 hours)** in the syllabus, the **weightage in the final exam** should also be **equal**.
- Accordingly, **one question of 18 marks** will be asked from each unit, with **internal choice**, making the total **90 marks**, as follows:

Unit	Hours	Marks	Sample questions to be shared by
Unit 1	9	18 marks	Dr Ameeta Motwani
Unit 2	9	18 marks	Dr Abha Kumar
Unit 3	9	18 marks	Ms. Shivani Kishnani
Unit 4	9	18 marks	Dr Deepak Srivastava.
Unit 5	9	18 marks	Ms Nimmy Rose Jacob

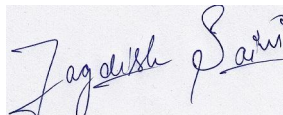
Assessment Method:

- (1) There shall be 3 credit hours for lectures + one credit hour for tutorials (per group).
- (2) The theory exam shall carry 90 marks + an Internal Assessment of 30 Marks + Continuous Assessment of 40 Marks. The theory exam will be for 3 hours.

All the faculty members participated actively in the deliberation. The meeting ended with a vote of thanks to Dr. Jagdish Saini, Assistant Professor, Department of Commerce, DSE



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