

Code	Subject Title	Cr. Hrs	Semester
<b>BBA-404</b>	Managerial Accounting	3	VII
Year	Discipline		
4	Business Administration		

## **Objective:**

## Background

Management Accounting - An Overview. Financial Accounting, Cost Accounting, Management Accounting Contents of Management Accounting

# Cost Behavior & Cost Volume Relationship

Variable & Fixed Cost Determining Element of Fixed Cost in Semi Variable Cost Cost Volume Profit Analysis Break-even analysis

## **Costing Methods**

Absorption costing & marginal costing Absorption cost activity Based costing

# **Responsibility Accounting**

Standard Costing Basic Variance Analysis Further Variance Analysis Management Control System And Responsibility Accounting

## **Relevant Information & Decision Making**

Relevant Costing & Decision Making Decision Making with Uncertainly Linear Programming

# Accounting for Planning & Control

Budgeting: Profits, Sales, Cost, Expenses & Human Resources Budgeting Expenditures & Cost Budgeting Flexible Budgets

## **Recommended Books:**