

**PANIPAT INSTITUTE OF ENGINEERING AND TECHNOLOGY**

**Department of Business Studies**

Semester : 3 <sup>rd</sup>			
Course Title: Managerial Accounting			
Course Code: B23-BBA-301			
S. No.	Lecture No.	Topics to be covered	Target Outcome
1	1	Managerial Accounting: Nature & Scope	CLO 1
2	2	Functions of Managerial Accounting	CLO 1
3	3	Distinction between Management Accounting and Financial Accounting	CLO 1
4	4	Significance of Managerial Accounting	CLO 1
5	5	Decision Making Through Management Accounting	CLO 1
6	6	Marginal Costing: Nature & Significance	CLO 2
7	7	Limitations of Marginal Costing	CLO 2
8	8	CVP Analysis	CLO 2
9	9	Break-even analysis	CLO 2
10	10	Marginal Costing as Decision Making Tool.	CLO 2
11	11	Distinction between Marginal Costing and Standard Costing.	CLO 2
12	12	Revision Class of Unit 1 & Unit 2	CLO 1 & CLO 2
13	13	Budgeting Process	CLO 3
14	14	Performance Budgeting	CLO 3
15	15	Zero Based Budgeting	CLO 3
16	16	Programme budgeting	CLO 3
17	17	Activity based budgeting	CLO 3
18	18	Budgetary Control: Nature & Objectives	CLO 3
19	19	Significance of Budgetary Control	CLO 3
20	20	Types of Budgets: Operational Budgets, Financial budgets	CLO 3
21	21	Types of Budgets: Master Budget	CLO 3
22	22	Revision Class of Unit 3	CLO 3
23	23	Responsibility Accounting and Centers	CLO 4
24	24	Management Control Systems	CLO 4
25	25	Financial Analysis: Nature and Scope	CLO 4

26	26	Tools of Financial Analysis	CLO 4
27	27	Ratio Analysis: Meaning and Significance	CLO 4
28	28	Ratio Analysis: Illustrations	CLO 4
29	29	Decisions through Financial Analysis	CLO 4
30	30	Revision Class of Unit 4	CLO 4