

**SES's L.S. RAHEJA COLLEGE OF ARTS AND COMMERCE
(AUTONOMOUS)**



**BOARD OF STUDIES: ACCOUNTANCY AND FINANCE
PROGRAMME: B.COM (COST AND MANAGEMENT
ACCOUNTING)
SEMESTER: II
NOMENCLATURE OF THE COURSE: MANAGEMENT
ACCOUNTING - II
NEP Vertical: Major
Credit: 2**

(As Per Choice Based Credit System (under NEP 2020) with effect from the Academic Year 2025-26)



Programme:	B. Com (Cost & Management Accounting)
Nomenclature of the Course	Management Accounting - II
Total Marks	50
Semester:	II
Academic year	2025-2026

LEARNING OBJECTIVES:

1. Understand the fundamental concepts of forecasting techniques, regression analysis, and probability in financial planning.
2. Develop proficiency in applying budgeting concepts to facilitate effective financial decision-making.
3. Analyze financial data using statistical tools to support strategic business planning.
4. Evaluate budgeting techniques to optimize resource allocation and performance measurement.

COURSE OUTCOMES:

1. Describe key forecasting techniques, probability concepts, and budgeting fundamentals.
2. Utilize regression analysis and budgeting methods to solve financial planning challenges.
3. Assess financial data to identify trends and make informed budgeting decisions.

Unit	Course Content	Andragogy	No of Lectures
I	Forecasting Techniques, Regression Analysis, Probability Introduction to forecasting methods, their importance in financial planning, and practical applications. Detailed exploration of regression analysis for identifying trends and relationships among financial variables. Understanding probability theories and their role in risk assessment and decision-making.	Presentations, Case studies, Group Discussions	15
II	Budgeting Concepts Comprehensive understanding of budgeting types, including operational, financial, and capital budgeting. Techniques for budget preparation, variance analysis, and the significance of budgeting in strategic financial management. Role of budgets in performance measurement and cost control.	Presentations, Case studies, Group Discussions	15

SUGGESTED READINGS

1. "Financial Management" by Prasanna Chandra
2. "Forecasting Methods and Applications" by Spyros G. Makridakis
3. "Management Accounting" by Anthony A. Atkinson
4. "Probability and Statistics for Engineers and Scientists" by Ronald E. Walpole

QUESTION PAPER PATTERN

(A) RUBRICS FOR CONTINUOUS EVALUATION

Sr. No.	Particulars	Marks
1	Assignment/Project	10
2	Presentation/Viva Voce	10
	Total	20

(B) QUESTION PAPER PATTERN FOR SEMESTER END EXAMINATION

Question No.	Description	Total Marks
1	Practical Problem/Theory Question	12
2	A. Practical Problem/Theory Question OR	12
	B. Practical Problem/Theory Question	
3	Short Notes (Any 2 out of 3)	6
	TOTAL	30

The Practical problem / Theory question of 12 marks each may be split up into two smaller problems/questions carrying 6 marks each.