

Managerial Accounting		
Ch. 1: Management Accounting-A Perspective		1 week
	<ol style="list-style-type: none"> 1. The Role Management Accounting 2. Managerial Accounting and Goal Attainment 3. Financial Accounting vs. Management Accounting. 4. Cost Concepts, Terms, and Classifications 5. Determination of Cost Behavior Patterns 	
Ch.2:- Cost – Volume- Profit And Analysis (C.V.P).		1 week
	<ol style="list-style-type: none"> 1. Cost-Volume-Profit and Break-Even Analysis Defined 2. Questions Answered by CVE' Analysis 3. Concepts of Contribution Margin 4. Break-Even Analysis 5. Break-Even and CVP Analysis Assumptions 6. Target Income Volume and Margin of Safety 7. Some Applications of CVP Analysis 8. Sales Mix Analysis 	
Ch.3Relevant Costs in Nonroutine Decisions		1 week
	<ol style="list-style-type: none"> 1. Types of Nonroutine Decisions 2. Relevant Costs Defined 3. Pricing Special Orders 4. The Make-or-Buy Decision 5. Adding or Dropping a Product Line 6. Utilization of Scarce Resources 	
Ch. 4:-Master Budgets		2weeks
	<ol style="list-style-type: none"> 1. Budgets: Definition, Purposes of Kinds. <ol style="list-style-type: none"> a. Sales Budget. b. Production Budget. c. Direct Material Budget. d. Direct Labor Budget. e. Factory over Budget. f. Marketing Cost Budget. g. Administrative Cost Budget. h. Income Statement Budget. i. The Financial Position Statement Budget. 2. Cash Budget. 	
Ch.5 : Flexed , Budget , Direct Cost Variance And Management Control		1 week
	<ol style="list-style-type: none"> 1. The Use of Variance. 2. Static Budgets and Static Budgets Variances. 3. Flexible Budgets. 4. Flexible Budgets Variances and Sales Volume Variance. 5. Sales Volume Variances. 6. Price Variances and Efficiency Variances for Direct Cost. 	
Ch.6: Capital Budget And Cost Analysis.		1 week
	<ol style="list-style-type: none"> 1. Discounted Cash Flow. 	

	1. Methods of Discounted Cash Flow. 2. Cash Flow Approach Methods.	
Test 2		
Ch.7 Management Control System, Transfer Pricing.		1 week
1. Management Control System. 2. Organization Structure. 3. Benefits of Decentralization. 4. Transfer Pricing. 5. Market- Based Transfer Price. 6. Cost- Based Transfer Price. 7. Full- Cost Base. 8. Variable Cost. 9. Negotiated Transfer Price.		
Ch.8- Performance Measurements.		1week
1. Financial And Nonfinancial Measures 1. Rate on Investment (ROI). 2. Residual Income. 3. Economic Value Added. 4. Return on Sales (ROS). 5. Comparing Performance Measures.		
Ch.9:-The Strategic Approach Of Cost Management		4weeks
1. Kaizen Costing 2. Target Costing 3. TQM 4. Cost Of Quality 5. Balanced scour card 6. ABC 7. ABM 8. ABB 9. JIT 10. Opportunity Cost Approaches 11. Others approach		
	Test 2	