

## SYLLABUS PLAN

**CLASS: M.COM {Semester III} (JULY to DECEMBER)**

**SUBJECT: MC. 309 - STRATEGIC COST MANAGEMENT**

TOTAL MARKS: 100

(External : 80 , Internal: 20)

### UNIT I

Sr.no	Topics	Teaching points	Specific objectives	Methods, approaches and techniques	Resources and links
Unit I	CONCEPTUAL FRAMEWORK OF SCM,  COST MANAGEMENT TOOLS-	<ul style="list-style-type: none"> <li>• Conceptual framework of SCM</li> <li>• environmental influences in cost management practices</li> <li>• role of SCM in strategic positioning</li> <li>• life cycle costing,</li> <li>• target costing,</li> <li>• kaizen costing</li> <li>• JIT &amp; theory of constraints</li> <li>• BPR and bench marking.</li> </ul>	The aim of this course is to familiarize the student with major latest provisions of the Indian tax laws and related judicial pronouncements pertaining to corporate enterprises having implications for various aspects of Corporate planning with a view to derive maximum possible tax benefits admissible under the law.	<p>Group Discussions</p> <p>PowerPoint presentations</p> <p>lecture method</p> <p>Participative method</p> <p>Collaborative method</p>	<p>Drury, Colin, Management Accounting and Control, Thomson Learning.</p> <p>Kaplan, Atkinson and Young, Management Accounting, Pearson Education.</p> <p>Kaplan, Atkinson, Advanced Management Accounting, Pearson Education.</p> <p>Anthony, Robert N., and Vijay, Management Control System, McGraw Hill.</p> <p>GOOGLE</p> <p>SLIDESHARE</p> <p>INFLIBNET</p>

### Question Bank:

1. “SCM is necessary for the development of economic activities.” Explain.
2. Explain the strategic positioning and its role in detail.
3. Explain the three pillars of kaizen costing.
4. What is the process of Target costing?
5. What do you mean by Benchmarking? How it is evaluated?

## UNIT II

Sr.no.	Topics	Teaching points	Specific objectives	Methods, approaches and techniques	Resources and links
Unit II	<p>ACTIVITY-BASED COSTING (ABC)</p>         <p>ACTIVITYBASED MANAGEMENT</p>         <p>VALUE-CHAIN ANALYSIS</p>	<ul style="list-style-type: none"><li>• Nature of activity-based costing (ABC)</li><li>• benefits and limitations of ABC</li><li>• limitation of volume-based costing system</li><li>• indicates of ABC</li><li>• activity hierarchic</li><li>• cost drivers</li><li>• designing an ABC system,</li></ul> <ul style="list-style-type: none"><li>• Activitybased management</li><li>• operational and strategic application of ABC</li><li>• customer profitability analysis</li><li>• process value analysis</li><li>• financial measures of activity efficiency;</li></ul> <ul style="list-style-type: none"><li>• Nature of</li></ul>	<p>The aim of this course is to familiarize the student with major latest provisions of the Indian tax laws and related judicial pronouncements pertaining to corporate enterprises having implications for various aspects of Corporate planning with a view to derive maximum possible tax benefits admissible under the law.</p>	<p>Group Discussions</p> <p>PowerPoint presentations</p> <p>lecture method</p> <p>Participative method</p> <p>Collaborative method</p>	<p>Drury, Colin, Management Accounting and Control, Thomson Learning.</p> <p>Kaplan, Atkinson and Young, Management Accounting, Pearson Education.</p> <p>Kaplan, Atkinson, Advanced Management Accounting, Pearson Education.</p> <p>Anthony, Robert N., and Vijay, Management Control System, McGraw Hill.</p> <p>GOOGLE</p> <p>SLIDESHARE</p> <p>INFLIBNET</p>

		value-chain analysis <ul style="list-style-type: none"> <li>• activity analysis and linkage analysis</li> <li>• application of linkage analysis in cost reduction and value addition.</li> </ul>			
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### Question Bank:

1. What do you mean by ABC Costing? Discuss the scope and nature of ABC Costing system.
2. What is the role of ABM in the business management?
3. What do you mean by customer profitability analysis? Explain in detail?
4. What do you mean by Volume costing? How it is different from ABC COSTING?
5. What are the various steps followed in the ABC Costing?

### UNIT -III

Sr.no.	Topics	Teaching points	Specific objectives	Methods, approaches and techniques	Resources and links
Unit III	FUNCTIONAL-BASED PLANNING AND CONTROL  BUDGETING	Functional-based planning and control; <ul style="list-style-type: none"> <li>• nature, administration and effectiveness</li> <li>• budgeting cycle</li> <li>• activity-based budgeting</li> <li>• kaizen approach</li> <li>• ZBB</li> <li>• performance budgeting</li> <li>• human aspects of</li> </ul>	The aim of this course is to familiarize the student with major latest provisions of the Indian tax laws and related judicial pronouncements pertaining to corporate enterprises having implications for various aspects of Corporate planning with a view to derive maximum possible tax	Group Discussions  PowerPoint presentations  lecture method  Participative method  Collaborative method	Drury, Colin, Management Accounting and Control, Thomson Learning.  Kaplan, Atkinson and Young, Management Accounting, Pearson Education.  Kaplan, Atkinson, Advanced Management Accounting, Pearson Education.  Anthony, Robert

	RESPONSIBILITY CENTERS AND FINANCIAL CONTROL-	<p>budgeting</p> <ul style="list-style-type: none"> <li>• nature and role of responsibility centers</li> <li>• accounting and evaluation of responsibility centers,</li> <li>• measuring the performance of investment center – ROI, RI, EVA</li> <li>• Transfer pricing and its applications.</li> </ul>	benefits admissible under the law.		<p>N., and Vijay, Management Control System, McGraw Hill.</p> <p>GOOGLE</p> <p>SLIDESHARE</p> <p>INFLIBNET</p>
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### Question Bank:

1. What do you mean by ZBB explain in detail?
2. What do you understand by budgetary control? Explain briefly the characteristics of a good budget.
3. Use ROI and Residual income analysis to explain how performance is controlled in investment centers.
4. Describe the responsibility accounting concept and identify the three types of organizational control units.
5. What do you mean by Transfer Pricing? What are its applications?

### UNIT –IV

Sr.no.	Topics	Teaching points	Specific objectives	Methods, approaches and techniques	Resources and links
Unit IV	STRATEGIC-BASED PERFORMANCE MEASUREMENT SYSTEM:	<ul style="list-style-type: none"> <li>• Balanced score card- prospective and limitations</li> <li>• establishing objectives and performance measures in</li> </ul>	The aim of this course is to familiarize the student with major latest provisions of the Indian tax laws and related	<p>Group Discussions</p> <p>PowerPoint presentations</p> <p>lecture method</p>	<p>Drury, Colin, Management Accounting and Control, Thomson Learning.</p> <p>Kaplan, Atkinson and Young,</p>

	<p>PRODUCTIVITY MEASUREMENT AND CONTROL</p> <p>QUALITY COST MANAGEMENT AND REPORTING</p>	<p>different perspectives of balance score card</p> <ul style="list-style-type: none"> <li>• productivity measurement and control</li> <li>• productivity efficiency</li> <li>• partial and total productivity measurement</li> <li>• measuring changes in activity and process efficiency</li> <li>• quality cost management and reporting</li> </ul>	<p>judicial pronouncements pertaining to corporate enterprises having implications for various aspects of Corporate planning with a view to derive maximum possible tax benefits admissible under the law.</p>	<p>Participative method</p> <p>Collaborative method</p>	<p>Management Accounting, Pearson Education.</p> <p>Kaplan, Atkinson, Advanced Management Accounting, Pearson Education.</p> <p>Anthony, Robert N., and Vijay, Management Control System, McGraw Hill.</p> <p>GOOGLE</p> <p>SLIDESHARE</p> <p>INFLIBNET</p>
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**Question Bank:**

1. Explain the tools of strategic based performance measurement system?
2. What do you mean by balance score card? How it work?
3. What do you mean by productive efficiency? Explain its models.
4. What are the different prospective of balance score card?
5. Explain how strategic based performance measurement system help in the business?

**COMPLETION TIME:**

**UNIT I, II AND III- BEFORE HOUSE EXAMINATIONS (i.e.75%)**

**UNIT IV - AFTER HOUSE EXAMINATION (i.e. 25%)**