PGBA (S4) 02

TWO YEAR MASTER'S DEGREE COURSE

SEMESTER-IV

STRATEGIC MANAGEMENT ACCOUNTING

BUSINESS ADMINISTRATION

(Finance Specialisation)

Surya Kumar Bhuyan School of Social Sciences

KRISHNA KANTA HANDIQUI STATE OPEN UNIVERSITY

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CONTENTS

PAGE NO.

Unit 1: Strategic Management Accounting **7 – 17**

Evolution of Strategic Management Accounting, Need of Strategic Management Accounting, Developing the Strategic Management Accounting Process, Elements of Strategic Management Accounting, Scope of Strategic Management Accounting, Advantages of Strategic Management Accounting, Limitations of Strategic Management Accounting

Unit 2: Strategic Planning and control **18 – 27**

Definition of Strategic Planning, Components of Strategic Planning, Strategic Planning Process, Mission and Objectives, Environmental Scanning, Strategy Formulation, Strategy Implementation, Evaluation and Control, Management Control, Operating Control, Differences between Strategy Formulation and Management Control, Distinction between Control Management and task Control.

Unit 3: Capital budgeting **28 – 60**

Basic Principles of Capital Budgeting, Capital Budgeting techniques, Capital Budgeting Techniques under Certainty, Non-Discounted Cash Flow Criteria, Discounted Cash Flow Criteria, Comparison of NPV & IRR, Comparison of NPV & PI, Modified Internal Rate of Return (MIRR), Capital Budgeting Techniques under Uncertainty, Statistical Techniques of Risk Analysis, Other techniques

Unit 4: Budgetary Control **61 – 80**

Definition of Budget and Budgetary Control, Characteristics of Good Budgeting, Salient Features of Budgetary Control, Objectives of Budgetary Control, Steps in Budgetary Control, Advantages of Budgetary Control, Limitations of Budgetary Control, Classification of Budgets, Differences between Fixed and Flexible Budget, Cash budget, Performance Budgeting, Zero-Based Budgeting, Solved Problems on Flexible budget and Cash Budget.

Unit 5: Zero Based Budgeting **81 – 87**

Features of Zero-Based Budgeting, Steps in Zero-Based Budgeting, Advantages of Zero-Based Budgeting, Limitations of Zero-Based Budgeting, Process of Zero-Based Budgeting, Differences between Zero-Based Budgeting and Traditional Budgeting

Unit 6: Responsibility Accounting **88 – 103**

Fundamental Aspects of Responsibility Accounting, Principles of the Responsibility Accounting, Characteristics of Responsibility Accounting, Advantages of Responsibility Accounting, Process of Responsibility Accounting, Steps involved in Responsibility Accounting, Difficulties encountered in Introducing Responsibility Accounting, Responsibility Centre, Characteristics of Responsibility Centre, Types of Responsibility Centres, Objectives of Responsibility Performance Reporting

Unit 7: Transfer Pricing **104 – 118**

Definition of Transfer Pricing, Features of Transfer Pricing, Need of Transfer Pricing, Objectives of Transfer Pricing, Advantages of Transfer Pricing, Limitations of Transfer Pricing, Transfer Pricing Methods, International Transfer Pricing, Factors Affecting Fixation of Transfer Pricing

Unit 8: Balanced Scorecard **119 – 136**

Definition of Balanced Scorecard, Strategy, Strategy Maps, Relevance of Scorecards, Characteristics of Scorecards, Model Scorecard, Number of Scorecards, Balancing the Balanced Scorecard, Issues in Balancing Scorecards, Barriers to Success of Balanced Scorecards, Ten Commandments for Successful Implementation of BSC

Unit 9: Benchmarking **137 – 144**

Meaning and objectives of Bench marking, Steps in Benchmarking, Types of Benchmarking

Unit 10: Standard Costing **145 – 165**

Definition of Standard Costing, Features of Standard Costing System,

Objectives Advantages, Limitations of Standard Costing, Importance of Standard Costing, Pre-requisite for installation of Standard Costing System, Types of Standard Costing, Setting Standards, Differences between Standard Costing and Budgetary Control, Variance Analysis, Solved questions

Unit 11: Activity Based Costing (ABC) **166 – 178**

Circumstances in which ABC would be needed, Various Terms used in ABC, Steps in ABC, Objectives of ABC, Activity Cost Drivers, Advantages and Limitations of ABC, Different Stages in Activity-Based Costing, Activity Based Management, ABC Vs Traditional Costing

Unit 12: Product Life Cycle Costing **179 – 204**

Product Life Cycle, Stage 1: Introduction Stage, Characteristics of Introduction Stage, Strategies of Introduction Stage, Stage 1: Growth Stage, Characteristics of Growth Stage, Strategies of Growth Stage, Stage 3: Maturity Stage, Characteristics of Maturity Stage, Strategies f Maturity Stage, Stage 4: Decline Stage, Characteristics of Decline Stage, Strategies of Decline Stage, Characteristics of Product Life Cycle, Stages of Product Life Cycle Costing, Cost Involved in Different Stages in the Product Life Cycle, Benefits of Product Life Cycle Costing, Uses of Product Life Cycle

Unit 13: Target Costing **205 – 215**

Features of Target Costing, Objectives of Target Costing, Steps in Target Costing, Advantages of Target Costing, Limitations of Target Costing, Techniques of Target Costing, Impact of Target Costing on Profitability, Implementation of Target Costing, Differences between Target and Traditional Costing

Unit 14: Competitor Accounting **216 – 227**

Steps in Competitor Accounting, Competitor Analysis, Competitor Analysis Framework, Advantages of Competitor Analysis and Accounting, Factors Affecting Industry Competition, Sources of Competitor's Information, Competitive Pricing, Competitive Bid- Sealed Bid Pricing, Winning Bid, Negotiated Bids

COURSE INTRODUCTION

This is the second course of MBA fourth semester Finance specialisation Programme. This course "Strategic Management Accounting" of MBA 4th semester will focus on the different aspects of management accounting. In this course we have briefly discussed about Standard Costing, Budgetary Control, Zero based Budgeting, concept of Capital Budgeting, Responsibility accounting in decentralised organisation, concept of Transfer pricing in decentralised organisation and Traditional financial performance measures.

This course consists of fifteen units. This course starts with the unit discussing the concept of the introduction to Service marketing.

The course deals with the introductory concepts of Standard Costing, Budgetary Control, Zero based Budgeting, concept of Capital Budgeting, Responsibility accounting in decentralised organisation, concept of Transfer pricing in decentralised organisation and Traditional financial performance measures.

It also discusses the concept of Managing Productivity. Then we have discussed Balanced Scorecard, Benchmarking, Responsibility centres, Behavioural aspects, Activity Based Costing system, Customer Account Profitability analysis and Product Lifecycle Costing.

Each unit of these blocks includes some along-side boxes to help you know some of the difficult, unseen terms. You may find some boxes marked with: "LET US KNOW". These boxes will provide you with some additional interesting and relevant information. Again, you will get "CHECK YOUR PROGRESS" questions. These have been designed to self-check your progress of study. It will be helpful for you if you solve the problems put in these boxes immediately after you go through the sections of the units and then match your answers with "ANSWERS TO CHECK YOUR PROGRESS" given at the end of each unit. This will help you in making your learning more active and efficient.