

Guidelines for CBCS Revised Syllabus (LOCF) w.e.f. 2019-20
For the Paper Titled
"Management Accounting" of B. Com. (Hons.)
Paper No. 5.3(a)DSE, Semester-V
JOINTLY ORGANISED BY
Department of Commerce, Delhi School of Economics, University of Delhi
and
College of Vocational Studies, University of Delhi

Date: 22nd April, 2021

MINUTES

A virtual meeting to prepare the guidelines of paper titled **"Management Accounting"** of B.COM (HONS.), Paper No. 5.3 (a) DSE [CBCS Revised Syllabus (LOCF) started w.e.f. 2019-20] was held on 22nd April 2021 at 3:00 PM. It was jointly organised by Department of Commerce, Delhi School of Economics, University of Delhi and College of Vocational Studies, University of Delhi. Total **Thirty Three (33)** faculty members of the different colleges of University of Delhi associated with teaching of this paper registered in advance to attend the meeting and finally 32 faculty members attended the meeting on the scheduled day, date and on the given link. The meeting was convened by Dr. Surender Singh, Associate Professor, Commerce, College of Vocational Studies and represented by Prof. Ritu Sapra, from the Department of Commerce, Delhi School of Economics, University of Delhi. The following members were present in the online meeting:

S.no	Name of the faculty	Department/ Affiliated College Name
1	Prof. InderJeet (Principal)	College of Vocational Studies
2	Prof. Ritu Sapra (Representative)	Department of Commerce, DSE
3	Dr. Surender Singh (Convenor)	College of Vocational Studies
4	Dr. Archna Gupta	Indraprastha College for Women
5	Mr. Anuj Jatav	College of Vocational Studies
6	CA Harjinder Singh	SGND Khalsa College
7	Dr Astha Dewan	Sri Ram College of Commerce
8	Dr Kawal Gill	Sri Guru Gobind Singh College of Commerce
9	Dr Mamta	Dr Bhim Rao Ambedkar College
10	Dr Pooja Jain	Sri Venkateswara College
11	Dr Vandana Gupta	Deen Dayal Upadhyaya College
12	Dr Vibha Batra	Sri Aurobindo College (Evening)
13	Dr. Hema gupta	Aditi Mahavidalaya
14	Dr. Kalpana Gupta	Shaheed Bhagat Singh College
15	DR. Naresh Kumar	Ramjas College
16	Dr. Priyanka Kaushik Sharma	Rajdhani College
17	Dr. Ritu vats	Ram Lal Anand College
18	Dr. Sangeeta Jerath	Gargi College
19	Dr. Shalini Aggarwal	Sri Ram College of Commerce
20	Dr. Sneha Gupta	Sri Ram College of Commerce

21	Dr. Sunil Kumar	Deen Dayal Upadhyaya College
22	Dr. Vibha Batra	Sri Aurobindo College (evening)
23	Dr. Vidisha Garg	Maitreyi College
24	Dr.D.R Jalwani	Swami Shraddhanand College
25	Dr.Madhu Agrawal	Daulat Ram College
26	Dr.Manisha Verma	Hans Raj College
27	Ms. Deepika	Atma Ram Sanatan Dharma College
28	Ms. Manisha	Kirori Mal College
29	Ms. Poonam Chauhan	Acharya Narendra Dev College
30	Ms. Prabhsharan Kaur	Mata sundri college for Women
31	Ms. Sonal Gupta	Hansraj College
32	Ms. Tajinder kaur	Mata sundri college for Women

The meeting started with a welcome note Prof. Inder Jeet Principal, College of Vocational Studies welcomed Prof. Ritu Sapra and all the colleagues from different colleges. Dr.Surender Singh formally took the agenda of the meeting. The following guidelines were set in the online meeting with the consent of all the faculty members and the representative of Department of Commerce, Delhi School of Economics, University of Delhi:

Teaching Related General Guidelines

Total Number of all theory Lectures assigned as per CBCS, University of Delhi Revised Syllabus for Management Accounting are 65. One tutorial per week per batch is to be taken. Unit-wise breakup of 65 Lectures and marks allocation were decided as follows:

Unit	Lectures	Marks Allocation
Unit 1: Introduction	5	7
Unit 2: Marginal Costing	15	15
Unit 3: Decision Making	15	15
Unit 4: Budgetary Control and Standard Costing System	24	30
Unit 5: Performance Measurement	6	8
Total	65	75

Unit wise detailed guidelines were finalized as follow.

Unit 1: Introduction: The unit contains all theoretical topics.

Unit 2 &3: Marginal Costing &Decision Making: Small theatrical questions may be asked along with practical questions. However, emphasis will on teaching practical aspects of the topics covered in the units as mentioned in the course outcomes.

Unit 4: Budgetary Control and Standard Costing System: Small theatrical questions from budgetary control and standard costing system can be asked along with practical questions. However, emphasis will on teaching practical aspects of the topics covered in the units. In standard costing all variances including material, labour, overheads and sales are to be covered. Only theoretical aspects of master budget will be covered

Unit 5: Performance Measurement: Theoretical aspects of all the topics covered in the unit. However small practical questions may be asked on the financial measures for performance measurement.

All the faculty members participated actively in the deliberation and appreciated the timely initiative of Prof. Ritesh Kumar Singh, HOD and Prof. Amit Kumar Sigh, Coordinator, College-department Interface, Commerce Department, University of Delhi for arranging this meeting and helping in finalization of guidelines of the paper

The meeting ended with a vote of thanks to the Principal of the College, Prof. Inder Jeet, Prof. Ritu Sapra, representative of the Department of Commerce and to Dr. Surender Singh, convenor of the meeting

Dr. Surender Singh
(Convenor)
Associate Professor, Commerce
Commerce
College of Vocational Studies



Prof. RituSapra
(Representative)
Professor, Department of
Delhi School of Economics