

**NAME OF THE PROGRAM: PG CERTIFICATE IN MANAGEMENT ACCOUNTING
(PGCMA)**

PROGRAMME CURRICULUM

Semester I

1. Cost Planning and Analysis
2. Budgeting and Management Control
3. Group Financial Statements
4. Strategic Management Accounting
5. Project Financial Management

1. Cost Planning and Analysis

1. Introduction to Cost Planning and Analysis
2. Tools for CVP Analysis
3. Value Analysis
4. Just-In-Time
5. Kaizen Costing and Learning Curves
6. Activity Based Costing
7. Life Cycle Costing
8. Value Chain and Supply Chain Management
9. Gain-Sharing Arrangement
10. Pareto Analysis

2. Budgeting and Management Control

1. Control System and Risk Management
2. Diversifying Risk
3. Internal Control Systems
4. Use of Budgets and Planning
5. Controllable and Uncontrollable Cost
6. Performance Analysis and Ratio Analysis
7. Responsibility Accounting
8. Performance Reporting
9. Behavioral Issues in Budgeting

10. Performance Evaluation

11. Transfer Pricing

3. Group Financial Statements

1. Introduction to Group Financial Statements

2. Preparation of Consolidated Financial Statements I

3. Preparation of Consolidated Financial Statements II

4. Associates and Joint Ventures

5. Changes in Group Structure

6. Complex Groups

7. Foreign Currency Transactions

8. Group Statements of Cash Flows I

9. Group Statements of Cash Flows II

4. Strategic Management Accounting

1. Introduction to Strategic Management Accounting

2. Strategic Management Accounting Techniques I

3. Strategic Management Accounting Techniques II

4. Strategic Performance Management

5. Customer Profitability Analysis

6. Inter-Organizational Cost Management Structure

7. Strategic Cost Management

8. Strategic Pricing Me

9. Strategic Pricing II

10. Strategic Audit

5. Project Financial Management

1. Introduction to Project Financial Management

2. Project Planning 3. Project Process

4. Tools and Techniques of Project Management

5. Project Evaluation Rules

6. Management Control and Change Control
7. Project Completion, Documentation and Reporting
8. Project Audit

Semester II

1. Corporate Governance
2. Strategic Finance
3. Research Methodology

1. Corporate Governance

1. Overview of Corporate Governance
2. Corporate Board
3. Shaping Directorial Competence and Board Effectiveness
4. Financial Institutions and Nominee Directors
5. Corporate Disclosure and Investor Protection (Listing Agreement with Stock Exchange)
6. Corporate Reputation
7. Corporate Governance and Regulatory Bodies
8. Globalization and Corporate Governance
9. Regulatory Framework and Investor Protection -An Overview of existing Measures for Investor Protection
10. Corporate Social Responsibility and Corporate Governance
11. Majority Rule and Minority Protection -Prevention of Oppression and Mismanagement

2. Strategic Finance

1. Capital Structuring
2. Dividend Theories
3. Restructuring through Share Repurchase
4. Mergers and Acquisitions
5. Activity Based Costing: I
6. Activity Based Costing: II

7. Working Capital
8. Accounting Standards: I
9. Accounting Standards: II
10. Human Resources Accounting

3. Research Methodology

1. Understanding Research
2. Scientific Methods and Research
3. Formulating Research Problem and Hypothesis
4. Research Design
5. Data Collection and Measurement
6. Sampling and Sampling Technique
7. Observation
8. The Interview Method
9. The Questionnaire Method
10. The Survey Method
11. The Experimental Method
12. Scaling Techniques and Attitudes Measurement Techniques
13. Data Presentation, Processing and Analysis
14. Hypothesis Testing and Interpretation of Data