

**SES's L.S. RAHEJA COLLEGE OF ARTS AND COMMERCE
(AUTONOMOUS)**



**BOARD OF STUDIES: ACCOUNTANCY AND FINANCE
PROGRAMME: B.COM (COST AND MANAGEMENT
ACCOUNTING)**

SEMESTER: I

**NOMENCLATURE OF THE COURSE: MANAGEMENT
ACCOUNTING - I**

NEP Vertical: Major

Credit: 2

(As Per Choice Based Credit System (under NEP 2020) with effect from the Academic Year 2025-26)



Programme:	B. Com (Cost & Management Accounting)
Nomenclature of the Course	Management Accounting - I
Total Marks	50
Semester:	I
Academic year	2025-2026

LEARNING OBJECTIVES:

1. To provide an understanding of strategic planning concepts, including mission and goals, and their importance in organizational success.
2. To equip students with the ability to analyse both external and internal environments to support strategic decision-making.
3. To develop skills in formulating and implementing strategies using various planning tools.
4. To introduce the concept of the learning curve and its applications in cost estimation and performance improvement.

COURSE OUTCOMES:

1. Describe the key elements of strategic planning and the significance of analysing organizational environments.
2. Utilize strategic planning frameworks to develop mission statements and strategic goals.
3. Assess the impact of learning curves on organizational performance and decision-making processes.

Unit	Course Content	Andragogy	No of Lectures
I	Strategic Planning Overview of Strategic Planning Mission and Goals Analyzing External and Internal Environments SWOT Analysis and PESTEL Analysis Formulating and Implementing Strategies Other Planning Tools (Balanced Scorecard, Benchmarking)	Presentations, Case studies, Group Discussions	15
II	Learning Curve Concept of Learning Curve Factors Influencing the Learning Curve Applications in Cost Estimation and Decision Making Limitations of the Learning Curve Learning Curve Models and Their Practical Applications	Presentations, Case studies, Group Discussions	15

SUGGESTED READINGS

1. David, F.R. - "Strategic Management: Concepts and Cases," Pearson Education
2. Wheelen, T.L., and Hunger, J.D. - "Strategic Management and Business Policy," Pearson Education
3. Ansoff, H.I. - "Corporate Strategy," McGraw-Hill
4. Kaplan, R.S., and Norton, D.P. - "The Balanced Scorecard: Translating Strategy into Action,"