Professional Certificate Course on "Accounting for Managerial Decision"

Jointly Organized by DBI & ICMAB
Session: October-December 2026
Batch: 4th Batch
Class Day & Time: Friday, 3.00 pm - 6.00 pm

Sessions and Topics

Module	Details
Session 01: Managerial Accounting & Cost Concept	• Concept of Managerial Accounting – Financial Accounting vs. Managerial Accounting - Cost Classifications for Assigning Costs to Cost Objects- Cost Classifications for Manufacturing Companies - Cost Classifications for Preparing Financial Statements- Cost Classifications for Predicting Cost Behavior- Mixed Costs- Cost Classifications for Decision Making- Quality Cost Reports.
Session 02: Cost-Volume-Profit (CVP) Analysis	• The Basics of Cost-Volume-Profit (CVP) Analysis-Contribution Margin-CVP Relationships in Equation Form-Contribution Margin Ratio (CM Ratio) and the Variable Expense Ratio -Applications of the Contribution Margin Ratio- break-even point-explain how changes in activity affect contribution margin and Net operating Income-margin of safety, Degree of operating leverage at particular level of sales-Compute the break-even point at multiple product company and explain the effects of shifts in the sales mix on contribution margin and the break-even point.
Session 03: Variable Costing: A tool for management	• Explain how variable costing differs from absorption costing and compute unit product costs under each method - preparing Income Statement under each method - Understand the advantage and disadvantages of Variable and absorption costing - reconciling NOI under two methods and explain why the two methods differ.
Session 04: Performance Measurement and Analysis	• Decentralization – Responsibility centers – Evaluating cost center, profit center and investment center - Financial aspects of PMS; Non-financial aspects of PMS; Balanced Scorecard; Measurement of Manufacturing Cycle Efficiency; Key Performance Indicators - transfer pricing.
Session 05: Job Order Costing & Process Costing	• Job-Order Costing—Job Cost Sheet - The Need for a Predetermined Rate - Computing Predetermined Overhead Rates-Applying Manufacturing Overhead - -Computation of Total Job Costs and Unit Product Costs –Process Costing.
Session 06: Budgeting Process	• Advantages of Budgeting -Choosing a Budget Period-The Sales Budget -The Production Budget -Inventory Purchases-The Direct Materials Budget -The Direct Labor Budget -The Manufacturing Overhead Budget -The Selling and Administrative Expense Budget -The Cash Budget -The Budgeted Income Statement -The Budgeted Balance Sheet – Flexible budget – ZBB.
Session 07: Pricing Products and Services	• Introduction - The Absorption Costing Approach to Cost-Plus Pricing - Setting a Target Selling Price Using the Absorption Costing Approach - Determining the Markup Percentage - Problems with the Absorption Costing Approach - Target Costing - Reasons for Using Target Costing - An Example of Target Costing - The Economists' Approach to Pricing - Elasticity of Demand - The Profit-Maximizing Price.

Session 08: Capital Budgeting Decisions	• Features of capital projects; Steps in the capital budgeting process; Capital budgeting techniques; Dealing with tax and inflation; NPV vs. APV; Additional considerations for overseas projects.
Session 09: Activity-based costing (ABC) and Attribute Costing	• Fundamentals of ABC system; Stages of overhead allocation under ABC system; ABC vs. Traditional costing; Concept of Attribute costing; ABC vs. attribute costing.
Session 10: Relevant Cost for Decision Making	• Significance of recognizing relevant costs - Make or Buy Decision - Sell or Process Further - Special Order Evaluation – Discontinue product lines – Utilization of constrained resources.
Final Assessment	

ASSESSMENT CRITERIA-

- Final examination (100 marks) will be held after completing course;

- 60% class attendance is mandatory for eligibility of Exam;

- Pass Marks 50% and grading will be less than 50 marks = Fail, 50-64 marks =Pass, 65-74 marks = Pass with Merit and 75 and above marks = Pass with Distinction.

Contact: DBI, Dhaka Chamber Building (11th floor), 65-66 Motijheel C/A, Dhaka
Phone: 09-666-888-555 Ext. 1034, **Mobile: 01777364474, Fax:** 9560830
E-mail: dbi@dhakachamber.com, **Website**: www.dcci-dbi.edu.bd, facebook.com/dcci.dbi