

Management Accounting Lesson Plan

Sl. No	UNIT & OBJECTIVES	No. of Lecture Hours	Methodology/ Instructional techniques	Evaluation/ learning confirmation
MODULE 1	INTRODUCTION	5		
1.	Meaning – Nature and Scope of Management Accounting	2	Lecture and Discussion	-
2.	–Relationship between Financial Accounting – Cost Accounting and Management Accounting	2	Lecture and Illustrations	Question and Answer
3.	Role of Management Accountant in the Present Scenario.	1	Lecture	Question and Answer
MODULE 2	FINANCIAL STATEMENT ANALYSIS	12		
1.	Meaning and concept of Financial Analysis – Types of Financial Analysis	2	Lecture and Illustrations	Question and Answer
2.	Comparative statements – Income statement and Balance sheet	4	Illustrations and Work sheet	Question and Answer
3.	Common size statements – Income statement and Balance sheet	4	Illustrations and Work sheet	Question and Answer
4.	Trend analysis – Income statement and Balance sheet	2	Illustrations and Work sheet	
MODULE 3	RATIO ANALYSIS	12		
1.	Meaning – Utility and limitations — Calculation and interpretation of Solvency – Turnover – Profitability & Liquidity ratios.	2	Lecture	Question and Answer
2.	Classification of Ratios	2	Lecture and Problems	Question and Answer

3.	Calculation and interpretation of solvency ratios	2	Lecture and Problems	Question and Answer
4.	Calculation and interpretation of turnover ratios	2	Lecture and Problems	Question and Answer
5.	Calculation and interpretation of profitability ratios	2	Lecture and Problems	Question and Answer
6.	Calculation and interpretation of liquidity ratios	2	Lecture and Problems	Question and Answer
MODULE 4	FUNDS FLOW ANALYSIS	12		
1.	Meaning – Concept of Fund and Funds Flow Statement – Uses and significance of fund flow Statement – Procedure for preparing FFS—	2	Lecture	Question and Answer
2.	Schedule of changes in working capital	2	Lecture and Problems	Question and Answer
3.	Calculation of funds from operation and funds lost in operation	2	Lecture and Problems	Question and Answer
4.	Statement of sources and application of funds.	6	Lecture and Problems/case study	Question and Answer
MODULE 5	CASH FLOW ANALYSIS	12		
1.	Meaning And Concept – Comparison Between Fund Flow and Cash Flow Statements – Uses and significance of CFS	2	Lecture	Question and Answer
2.	Calculation of cash from operating investing and financing activities	2	Lecture and problems	Question and Answer
3.	Preparation of Cash Flow Statement as per Accounting Standards.	8	Lecture and Problems/case study	Question and Answer
MODULE 6	MANAGEMENT REPORTING	7		

1.	Meaning-Methods of reporting-Requirements of a good report-Principles of a good reporting system-	2	Lecture and Illustrations	Question and Answer
2.	Kinds of reports	1	Lecture and case study problems	Question and Answer
3.	Drafting of reports under different situations	4	Illustrations	Test

BOOKS FOR REFERENCE:

Books forReference:

- ❖ *M. N. Arora: Cost and Management Accounting.*
- ❖ *Dr . S. N. Maheswari: ManagementAccounting.*
- ❖ *I. M. Pandey: ManagementAccounting.*
- ❖ *J. Made Gowda: ManagementAccounting.*
- ❖ *Jain & Narang: Cost and ManagementAccounting.*
- ❖ *M. A. Sahab: ManagementAccounting.*
- ❖ *Prabhakara Rao: ManagementAccounting.*
- ❖ *R. S. N. Pillai & Bagavathi: ManagementAccounting.*
- ❖ *Sharma & Shashi Gupta: ManagementAccounting.*
- ❖ *Vinayakam: Management Accounting Tools andTechniques*