

LESSON PLAN

2017-18

MANAGEMENT ACCOUNTING

Course: BBA

Faculty: Ms Muktha

Semester: VI

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	10		
1.	Meaning and concept of Financial Analysis – Types of Financial Analysis	1	Lecture and Illustrations	Question and Answer
2.	Comparative statements – Income statement and Balance sheet	3	Illustrations and Work sheet	Question and Answer

3.	Common size statements – Income statement and Balance sheet	3	Illustrations and Work sheet	Question and Answer
4.	Trend analysis – Income statement and Balance sheet	3	Illustrations and Work sheet	
MODULE 3	RATIO ANALYSIS	15		
1.	Meaning – Utility and limitation, Classification of Ratios	2	Lecture	Question and Answer
2.	Calculation and interpretation of solvency ratios	2	Lecture and Problems	Question and Answer
3.	Calculation and interpretation of turnover ratios	3	Lecture and Problems	Question and Answer
4.	Calculation and interpretation of profitability ratios	2	Lecture and Problems	Question and Answer
5.	Calculation and interpretation of liquidity ratios	3	Lecture and Problems	Question and Answer
6.	Preparation of Income statement and Balance Sheet	3	illustrations	Question and Answer
MODULE 4	FUNDS FLOW ANALYSIS	13		
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	3	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	5		
1.	Meaning-Methods of reporting-Requirements of a good report-Principles of a good reporting system-	1	Lecture and Illustrations	Question and Answer
2.	Kinds of reports	2	Lecture and case study problems	Question and Answer
3.	Drafting of reports under different situations	2	Illustrations	Test

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