

**St. Joseph's College of Commerce (Autonomous)  
#163, Brigade Road, Bangalore – 560 025**

**LESSON PLAN (MODULE WISE)**

**COURSE: B.B.A International Twinning**

**SEMESTER: I**

**SUBJECT: MANAGEMENT ACCOUNTING**

**Lecture hours: 30**

**Objective:** To enable the students to have a basic knowledge of the Analysis of Financial Statements in decision making

| Sl. No.         | UNIT & OBJECTIVES                                                                     | No. of Lecture Hours | Methodology / Instructional techniques | Evaluation / learning confirmation |
|-----------------|---------------------------------------------------------------------------------------|----------------------|----------------------------------------|------------------------------------|
| <b>Module I</b> | <b>INTRODUCTION-<br/>MANAGEMENT ACCOUNTING</b>                                        | <b>5</b>             |                                        |                                    |
| 1.              | Meaning – Nature and scope of Management Accounting–                                  | 1                    | Lecture                                | Question and Answer                |
| 2.              | Relationship between Financial Accounting – Cost Accounting and Management Accounting | 1                    | Lecture                                | Question and Answer                |
| 3.              | Relationship between Financial Accounting – Cost Accounting and Management Accounting | 1                    | Lecture                                | Question and Answer                |
| 4.              | Role of Management Account in the present scenario.                                   | 1                    | Lecture                                | Question and Answer                |
| 5.              | Case Study                                                                            | 1                    | Lecture                                | Question and Answer                |
| <b>Module 2</b> | <b>FINANCIAL STATEMENT<br/>ANALYSIS</b>                                               | <b>12</b>            |                                        |                                    |

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|-----------------|--------------------------------------------------------------------------------------------------------|----|-------------------|---------------------|
|                 |                                                                                                        |    |                   |                     |
| 1.              | Meaning and concept of financial analysis- types of Financial Analysis – Methods of Financial Analysis | 1  | Lecture           | Question and Answer |
| 2.              | Problems on Comparative Statements                                                                     | 1  | Lecture, Problems | Question and Answer |
| 3.              | Problems on Comparative Statements                                                                     | 1  | Lecture, Problems | Question and Answer |
| 4.              | Problems on Comparative Statements                                                                     | 1  | Lecture, Problems | Question and Answer |
| 5.              | Problems on Comparative Statements                                                                     | 1  | Lecture, Problems | Question and Answer |
| 6.              | Common Size Statements                                                                                 | 1  | Lecture, Problems | Question and Answer |
| 7.              | Common Size Statements                                                                                 | 1  | Lecture, Problems | Question and Answer |
| 8.              | Common Size Statements                                                                                 | 1  | Lecture, Problems | Question and Answer |
| 9.              | Common Size Statements                                                                                 | 1  | Lecture, Problems | Question and Answer |
| 10.             | Trend Analysis                                                                                         | 1  | Lecture, Problems | Question and Answer |
| 11.             | Trend Analysis                                                                                         | 1  | Lecture, Problems | Question and Answer |
| 12.             | Trend Analysis                                                                                         | 1  | Lecture, Problems | Question and Answer |
| <b>Module 3</b> | <b>RATIO ANALYSIS</b>                                                                                  | 13 |                   |                     |
| 1.              | Meaning – Utility and Limitations-                                                                     | 1  | Lecture           | Class               |

|     |                                                                                                                     |   |                   |                     |
|-----|---------------------------------------------------------------------------------------------------------------------|---|-------------------|---------------------|
|     | Classification of Ratios – Calculation and Interpretation of Ratios– Turnover – Profitability and Liquidity ratios. |   |                   | Discussion          |
| 2.  | Calculation and Interpretation of Ratios                                                                            | 1 | Lecture, Problems | Question and Answer |
| 3.  | Calculation and Interpretation of Ratios                                                                            | 1 | Lecture, Problems | Question and Answer |
| 4.  | Calculation and Interpretation of Ratios                                                                            | 1 | Lecture, Problems | Question and Answer |
| 5.  | Calculation and Interpretation of Ratios                                                                            | 1 | Lecture, Problems | Question and Answer |
| 6.  | Calculation and Interpretation of Ratios                                                                            | 1 | Lecture, Problems | Question and Answer |
| 7.  | Calculation and Interpretation of Ratios                                                                            | 1 | Lecture, Problems | Question and Answer |
| 8.  | Calculation and Interpretation of Ratios                                                                            | 1 | Lecture, Problems | Question and Answer |
| 9.  | Calculation and Interpretation of Ratios                                                                            | 1 | Lecture, Problems | Question and Answer |
| 10. | Calculation and Interpretation of Ratios                                                                            | 1 | Lecture, Problems | Question and Answer |
| 11. | Calculation and Interpretation of Ratios                                                                            | 1 | Lecture, Problems | Question and Answer |
| 12. | Calculation and Interpretation of Ratios                                                                            | 1 | Lecture, Problems | Question and Answer |
| 13. | Calculation and Interpretation of Ratios                                                                            | 1 | Lecture           | Discussion          |

**Books for Reference:**

1. Management Accounting – M.N.Arora

**DATES & NATURE OF CIA:**

1. First CIA for 10 marks – Assignment –Analysis of a company financial statement– 10 marks – 10<sup>th</sup> July
2. Mid semester exam – Module 1,2
3. Test – 2<sup>nd</sup> Unit test – Module 3 – 10 marks – by 30<sup>th</sup> August

Prepared By:  
**Sumithra**

Approved By:

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