

## OBE based Teaching Lesson Plan 2020-21

**Program: B.COM / REGULAR**

**Course Name: MANAGEMENT ACCOUNTING**

**Course Code: C1 15 MC 602**

**Semester: 6**

**Lecture hours: 60**

**Faculty in-charge: Benila Susan Jacob**

**Subject Coordinator:**

| <b>Course Outcome No.</b> | <b>Course Outcomes</b>   | <b>T level Indicator</b> |
|---------------------------|--|--------------------------|
| CO 1                      | Illustrate the role of a Management Accountant in the present scenario.  | T3                       |
| CO 2                      | Evaluate the financial statement analysis for strategic decision making of firm.   | T5                       |
| CO 3                      | Examine the solvency, turnover/performance and Liquidity of a business by using live data.   | T4                       |
| CO 4                      | Evaluate the magnitude and pattern of sources and Application of fund under different head of account                                | T5                       |
| CO 5                      | Evaluate the magnitude and pattern of inflow and outflow of cash within the IFRS framework.  | T5                       |
| CO 6                      | Justify the usage of contemporary concepts in Costing as particular type of situation/case warrants in the present state of affairs. | T5                       |

| <b>Module No.<br/>Topics Covered</b>  | <b>Course<br/>Out<br/>come<br/>No.</b> | <b>No. of<br/>Lecture<br/>Hours</b> | <b>Pre-Class<br/>Activity</b> | <b>Instructional<br/>techniques</b> | <b>Assessment</b>          | <b>T<br/>level</b> |
|---|--|-------------------------------------|-------------------------------|-------------------------------------|----------------------------|--------------------|
| <b>Module-1:<br/>Introduction</b><br>Meaning -<br>Nature and<br>Scope of<br>Management<br>Accounting -<br>Relationship<br>between<br>Financial<br>Accounting -<br>Cost Accounting<br>and Management<br>Accounting -<br>Role of<br>Management<br>Accountant in<br>the Present<br>Scenario.     | CO1                                    | 2                                   | Discussion                    | Lecture<br>Interaction<br>PPT       | Q&A<br>Group<br>discussion | T3                 |
| <b>Module-2:<br/>Financial<br/>statement<br/>analysis</b><br>Meaning and<br>concept of<br>Financial<br>Analysis - Types<br>of Financial<br>Analysis -<br>Methods of<br>Financial<br>Analysis -<br>Problems on<br>Comparative<br>Statements -<br>Common Size<br>statements -<br>Trend Analysis | CO2                                    | 8                                   | Discussion                    | Chalk and Talk                      | Q&A<br>Group<br>discussion | T5                 |
| <b>Module - 3:</b>  |  |                                     | Case                          | Discussion,                         | Q&A                        | T3                 |

|  |     |    |                     |                |                           |    |
|--|-----|----|---------------------|----------------|---------------------------|----|
| <b>Ratio analysis</b><br><br><b>10 Hrs</b><br>Meaning - Utility and limitations - Classification of Ratios - Calculation and interpretation of Solvency - Turnover - Profitability & Liquidity ratios.   | CO3 | 10 | study               | PPT            |                           |    |
| <b>Module - 4: Funds flow analysis</b><br><br><b>12 Hrs</b><br>Meaning - Concept of Fund and Funds Flow Statement - Uses and significance of Fund Flow Statement - Procedure for preparing FFS - Schedule of changes in working capital - Statement of sources and application of funds. | CO4 | 10 | Discussion on topic | Chalk and Talk | Q&A                       | T1 |
| <b>Module-5: Cash flow analysis</b><br><br><b>10 Hrs</b><br>Meaning and  | CO5 | 10 | Discussion in class | Chalk and Talk | discussion Group activity | T3 |

|  |     |   |                            |                                       |     |    |
|--|-----|---|----------------------------|---------------------------------------|-----|----|
| concept -<br>Comparison<br>between Funds<br>Flow and Cash<br>Flow Statements<br>- Uses and<br>significance of<br>CFS -<br>Preparation of<br>Cash Flow<br>Statement as per<br>IFRS                                    |     |   |                            |                                       |     |    |
| <b>Module -6: -<br/>Contemporary<br/>concepts</b><br><br><b>18 Hrs</b><br>Activity Based<br>Costing; Life<br>Cycle Costing;<br>Target Costing;<br>Kaizen Costing;<br>Balanced Score<br>Card (including<br>problems). | CO6 | 6 | Reading<br>assignment<br>t | Talk and Chalk<br>/ Lecture/ &<br>PPT | Q&A | T3 |

**Books for Reference:**

- Dr . S. N. Maheswari: Management Accounting.
- Augustin Amaladas and Mary Amala Shanthi: Corporate Financial Knowledge Integration, Himalaya publications
- M. Pandey: Management Accounting.
- Jain & Narang: Cost and Management Accounting.
- M. A. Sahab: Management Accounting.
- Prabhakara Rao: Management Accounting.
- R. S. N. Pillai & Bagavathi: Management Accounting.
- Sexana: Management Accounting.
- Sharma & Shashi Gupta: Management Accounting.
- Vinayakam: Management Accounting Tools and Techniques

