

**ST. JOSEPH'S COLLEGE OF COMMERCE  
(AUTONOMOUS)**



**LESSON PLAN**

**2018-2019 ODD SEMESTER**

**B.Com Travel and Tourism**

**Management Accounting**

**PREPARED BY:**

**Dr Lily David**

• **COURSE / SUBJECT OBJECTIVES:**

- To enable the students to understand the importance of analysis and interpretation of Financial Statements,
- To equip the students with the skills to prepare various types of analytical statements and to help students to prepare management reports for decision making.

## PREPARATION OF LESSON PLAN FRAMEWORK

### (Module wise)

UNIT/ SESSION/ HOURS  (TIME REQUIRED)	TOPICS FOR STUDENT PREPARATION  (INPUT)	PROCEDURE  (PROCESS)	LEARNING OUTCOME  (OUTPUT)	ASSESSMENT
<b>Module – 1 :</b>  <b>Introduction</b>  <b>6 hours</b>	Meaning – Nature and Scope of Management Accounting – Relationship between Financial Accounting – Cost Accounting and Management Accounting – Role of Management Accountant in the Present Scenario.	<ul style="list-style-type: none"> <li>• Lecture with the help of power Point presentation</li> <li>• Discussion</li> </ul>	To understand the importance of: <ul style="list-style-type: none"> <li>• Management Accounting and its functions.</li> <li>• Need for management accounting in the present scenario</li> <li>• The difference between financial accounting cost accounting and management accounting</li> </ul>	Evaluation through MCQs
<b>Module-2:</b>  <b>Financial Statement</b>	Meaning and concept of Financial Analysis – Types of Financial Analysis –	<ul style="list-style-type: none"> <li>• Lecture</li> <li>• Case Study</li> <li>• Illustrations</li> <li>• Use of excel</li> </ul>	To understand the significance of financial statement and methods of analysis and interpretation	Evaluation through

<p><b>Analysis</b></p> <p><b>8 Hours</b></p>	<p>Methods of Financial Analysis – Problems on Comparative statements – Common Size statements – Trend Analysis.</p>		<p>of such statements through comparative common size and trend analysis</p>	<p>assignments.</p>
<p><b>Module-3:</b></p> <p><b>Ratio Analysis</b></p> <p><b>12 Hours</b></p>	<p>Meaning – Utility and limitations – Classification of Ratios – Calculation and interpretation of Solvency – Turnover – Profitability &amp; Liquidity ratios.</p>	<ul style="list-style-type: none"> <li>• Lecture</li> <li>• Case Study</li> <li>• Discussion</li> <li>• Illustrations</li> </ul>	<p>The student should be able to understand and be able to calculate the various ratios through financial statements. They should also be able to interpret the ratio and its impact on the short and long term position of the firm.</p>	<p>Evaluation through assignments and tests</p>
<p><b>Module-4:</b></p> <p><b>Funds Flow Analysis</b></p> <p><b>12 Hours</b></p>	<p>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</p>	<ul style="list-style-type: none"> <li>• Lecture</li> <li>• Case Study</li> <li>• Discussion</li> <li>• Illustrations</li> </ul>	<p>To understand the concept of fund flow statement and to be able to identify the sources and application of funds. To be able to prepare a fund flow statement and interpret the same.</p>	<p>Evaluation through MCQs, and tests</p>

	and application of funds.			
<b>Module-5:</b> <b>Cash Flow Analysis</b>  <b>12 Hours</b>	Meaning And Concept – Comparison Between Fund Flow and Cash Flow Statements – Uses and significance of CFS – Preparation of Cash Flow Statement as per Accounting Standards.	<ul style="list-style-type: none"> <li>• Lecture</li> <li>• Discussion</li> <li>• Case study</li> <li>• Illustrations</li> </ul>	To understand the major reasons for the change in a company's cash and cash equivalents reported on the balance sheets at the beginning and the end of the accounting period. To be able to identify the operating ,investing and financing activities of the firm	Evaluation through assignments and tests
<b>Module-6:</b> <b>Budgetary Control</b>  <b>10 Hours</b>	Meaning – Need Objectives and Functions – Advantages and Limitations Classification Preparation of Cash, Sales and Flexible Budget only.	<ul style="list-style-type: none"> <li>• Lecture</li> <li>• Discussion</li> <li>• Problem Solving</li> </ul>	The importance and need for budgets in today's scenario and preparation of different types of budgets.	Evaluation through tests And assignments.

### UNIT WISE BREAK UP

**LECTURE HOURS: 60**

#### Objective

- To enable the students to understand the importance of analysis and interpretation of Financial Statements,
- To equip the students with the skills to prepare various types of analytical statements and to help students to prepare management reports for decision making.

Sl. No	UNIT & OBJECTIVES	No. of Lecture Hours	Methodology/ Instructional techniques	Evaluation/ learning confirmation
<b>MODULE 1</b>	<b>INTRODUCTION</b>	<b>6</b>		
1.	Meaning – Nature and Scope of Management Accounting	2	Lecture and Discussion	-
2.	– Relationship between Financial Accounting –	3	Lecture and	Question

	Cost Accounting and Management Accounting		Illustrations	and Answer
3.	– Role of Management Accountant in the Present Scenario.	1	Lecture	Question and Answer
<b>MODULE 2</b>	<b>FINANCIAL STATEMENT ANALYSIS</b>	<b>8</b>		
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	2	Illustrations and Work sheet	Question and Answer
4.	Trend analysis – Income statement and Balance sheet	2	Illustrations and Work sheet	
<b>MODULE 3</b>	<b>RATIO ANALYSIS</b>	<b>12</b>		
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

<b>MODULE 4</b>	<b>FUNDS FLOW ANALYSIS</b>	<b>12</b>		
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
<b>MODULE 5</b>	<b>CASH FLOW ANALYSIS</b>	<b>12</b>		
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
<b>MODULE 6</b>	<b>BUDGETARY CONTROL</b>	<b>10</b>		
1.	Meaning – Need – Objectives and Functions	1	Lecture and Illustrations	Question and Answer
2.	Advantages and Limitations – Classification	1	Lecture and case study problems	Question and Answer
3.	Preparation of Cash, Sales and Flexible Budget only	8	Problems	Test

**BOOKS FOR REFERENCE:**

**Books for Reference:**

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