

OBE based Teaching Lesson Plan 2019-20

Program: BBA REGULAR

Course Name: MANAGEMENT ACCOUNTING

Course Code: M1 15 MC 601:

Semester: VI

Lecture hours: 60Hrs

Faculty in-charge: RENCY

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	Illustrate the role of a Management Accountant in the present scenario.	T3
CO2.	Evaluate the Financial Statement Analysis for strategic decision making of a firm with live financials.	T5
CO3.	Examine the solvency, turnover/performance and Liquidity of a business by using live data.	T3
CO4.	Evaluate the magnitude and pattern of Sources and Application of fund under different heads of account.	T5
CO5.	Evaluate the magnitude and pattern of Inflow and Outflow of cash within the IND AS 7.	T5
CO6.	Justify the viability of different methods of Management Reporting	T5

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module 1 - Introduction 5 Hrs Meaning -	CO 1	5 Hrs	Videos	Lecture and Discussion	Question and Answers	T3

Objectives - Nature and Scope of Management Accounting- Role of Management Accountant - Relationship between Financial Accounting - Cost Accounting and Management Accounting.						
Module 2 - Financial Statement Analysis 10 Hrs Meaning and Concept of Financial Analysis - Importance - Types of Financial Analysis - Methods of Financial Analysis - Problems on Comparative Statements - Common Size Statements - Trend Analysis.	CO2	10Hrs	Collection of Company Existing Financial Statements	Problem Solving	Case study analysis	T5
Module 3 - Ratio Analysis 15 Hrs Meaning - Importance - Utility of Ratios - Classification of Ratios- Calculation and Interpretation of Ratios - Preparation of Income Statement and Balance Sheet with Ratios.	CO3	15Hrs	Study material to be read	Problem Solving	Case study analysis	T3
Module 4 - Fund Flow Analysis 13 Hrs Meaning - Concept of Fund and Funds Flow Statement - Uses and Significance of Funds Flow Statement -	CO4	13 Hrs	Identification of transaction that lead to flow of Funds	Problem Solving	Case study analysis	T5

Procedure for Preparing FFS- Schedule of Changes in Working Capital - Statement of Sources and Application of Funds						
Module 5 - Cash Flow Analysis 12 Hrs Cash Flow Analysis - Meaning and Concept - Comparison between Funds Flow and Cash Flow Statements - Uses and Significance of CFS - Preparation of Cash Flow Statement as Per Accounting Standards.(Ind AS 7).	CO5	12 Hrs	Identificati on of Inflows and Outflows of existing Company statements	Problem Solving	Case study analysis	T5
Module 6 - Management Reporting 5 Hrs Methods of Reporting - Requirements of A Good Report - Kinds of Reports - Principles of Good Reporting System - Drafting of Reports Under Different Situations.	CO6	5 Hrs	Collection of Management Reports	Lecture and PPT presentation	Case study analysis	T5

Continuous Internal Assessment –

- Power point presentation in class on the given topic.
- Class test

Books for Reference:

- . Dr. S .N. Goyal&Manmohan: Management Accounting.
- ② Dr. S. N. Maheswari: Management Accounting.

- ② *Foster: Financial Statement Analysis – Pearson.*
- ② *J. Batty: Management Accounting.*
- ② *Made Gowda: Management Accounting.*
- ② *P. N. Reddy & Appanaiah: Essentials of Management Accounting.*
- ② *R. S. N. Pillai & Bagavathi: Management Accounting.*
- ② *Saxena: Management Accounting.*
- ② *Sharma & Gupta: Management Accounting*