

OBE based Teaching Lesson Plan 2019-20

Program: B.COM (REGULAR)

Course Name: MANAGEMENT ACCOUNTING

Course Code: C1 15 MC 602

Semester: VI

Lecture hours: 60

Faculty in-charge: Dr. Nagaraj / Dr. Augustine / Ms. Benila / Ms. Nancy / Mr. Jayakumar

Course Outcome No.	Course Outcomes	T level Indicator
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

Module No.	Cou					
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Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module-1: Introduction Meaning - Nature and Scope of Management Accounting - Relationship between Financial Accounting - Cost Accounting and Management Accounting - Role of Management Accountant in the Present Scenario.	CO1	2	Discussion	Lecture Interaction PPT	Question & Answer, Group Discussion	T3
Module-2: Financial statement analysis Meaning and concept of Financial Analysis - Types of Financial Analysis - Methods of Financial Analysis - Problems on Comparative Statements - Common Size statements - Trend Analysis	CO2	8	Discussion	Presentation , Demonstration of exercises by using Excel.	Question & Answer and Discussion	T5
Module - 3: Ratio	CO3	10	Case study	Presentation and Solving	Question & Answer and	T3

analysis 10 Hrs Meaning - Utility and limitations - Classification of Ratios - Calculation and interpretation of Solvency - Turnover - Profitability & Liquidity ratios.				Problems.	Discussion	
Module - 4: Funds flow analysis 12 Hrs 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	Discussi on	Presentation , Demonstrati on of exercises by using Excel.	Question & Answer and Discussion	T1
Module-5: Cash flow analysis 10	CO5	10	Discussi on	Presentation , Demonstrati on of exercises by using Excel.	Question & Answer and Discussion	T3

Hrs Meaning and concept - Comparison between Funds Flow and Cash Flow Statements - Uses and significance of CFS - Preparation of Cash Flow Statement as per IFRS						
Module -6: - Contemporary concepts 18 Hrs Activity Based Costing; Life Cycle Costing; Target Costing; Kaizen Costing; Balanced Score Card (including problems).	CO6	6	Group Discussion, Real life problems and Case Study	Presentation , Demonstration of exercises by using Excel.	Question & Answer and Discussion	T3

Continuous Internal Assessment

- First Unit Test (in the first week of December, 2019)
Mode: Written Test / Assignment / Presentation
Max. Marks = 5
- Second Unit Test (in the second week of February, 2020)
Mode: Written Test / Assignment / Presentation
Max. Marks = 5

Books for Reference:

- Dr . S. N. Maheswari: Management Accounting.
- Augustin Amaladas and Mary Amala Shanathi: 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