

## OBE based Teaching Lesson Plan 2019-20

**Program: B.Com (BPM)**

**Course Name: Management Accounting**

**Course Code: C3 15MC401**

**Semester: 4<sup>th</sup>**

**Lecture hours: 60 Hrs**

**Faculty in-charge: Dr. Suganthi Pais**

<b>Course Outcome No.</b>	<b>Course Outcomes</b>	<b>T level Indicator</b>
<b>CO1</b>	Illustrate the role of a Management Accountant in the present scenario	<b>T3</b>
<b>CO2</b>	Evaluate the financial statement analysis by using comparative, common size statements and trend analysis	<b>T5</b>
<b>CO3</b>	Examine the solvency, turnover/performance and Liquidity of a business by using live data	<b>T4</b>
<b>CO4</b>	Evaluate the magnitude and pattern of sources and Application of fund under different head of account	<b>T5</b>
<b>CO5</b>	Evaluate the magnitude and pattern of inflow and outflow of cash within the IFRS framework	<b>T5</b>
<b>CO6</b>	Develop a management reporting in response to the demand of situation	<b>T6</b>

<b>Module No. &amp; Topics Covered</b>	<b>Course Outcome No.</b>	<b>No. of Lecture Hours</b>	<b>Pre-Class Activity</b>	<b>Instructional techniques</b>	<b>Assessment</b>	<b>T level</b>
<b>Module 1: Introduction</b>  <b>5 Hrs</b> Meaning - Objectives - Nature and Scope of Management Accounting - Role of Management Accountant - Relationship between Financial Accounting - Cost Accounting and Management Accounting.	<b>CO1</b>	<b>5 Hrs</b>	Handout on Management Accounting and its role to be read	Lecture and Interaction	Discussion, Quiz and CIA Test	<b>T3</b>

<p><b>Module 2: Financial Statement Analysis</b></p> <p><b>10 Hrs</b>  Meaning - Types - Meaning and Concept of Financial Analysis - Types of Financial Analysis - Methods of Financial Analysis - Problems on Comparative Statements - Common Size Statements - Trend Analysis.</p>	<p><b>CO2</b></p>	<p><b>10 Hrs</b></p>	<p>Handout on the methods of Financial Statement analysis to be read</p>	<p>Lecture and Problem Solving</p>	<p>Discussion, Question and Answers and CIA Test</p>	<p><b>T5</b></p>
<p><b>Module 3: Ratio Analysis</b></p> <p><b>15 Hrs</b>  Meaning - Importance - Utility of Ratios - Classification of Ratios - Calculation and Interpretation of Ratios - Preparation of Income Statement and Balance Sheet with Ratios.</p>	<p><b>CO3</b></p>	<p><b>15 Hrs</b></p>	<p>-</p>	<p>Lecture and Problem Solving</p>	<p>Discussion, Questions &amp; Answers and CIA Test</p>	<p><b>T4</b></p>

<p><b>Module - 4: Fund Flow Analysis</b></p> <p><b>13 Hrs</b></p> <p>Meaning - Concept of Fund and Funds Flow Statement - Uses and Significance of Funds Flow Statement - Procedure for Preparing FFS - Schedule of Changes in Working Capital - Statement of Sources and Application of Funds</p>	<p><b>CO4</b></p>	<p><b>13 Hrs</b></p>	<p>-</p>	<p>Lecture and problem solving</p>	<p>Discussion, Questions &amp; Answers and CIA Test</p>	<p><b>T5</b></p>
<p><b>Module 5: Cash Flow Analysis</b></p> <p><b>12 Hrs</b></p> <p>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.</p>	<p><b>CO5</b></p>	<p><b>12 Hrs</b></p>	<p>-</p>	<p>Lecture and Problem Solving</p>	<p>Discussion, Questions &amp; Answers and CIA Test</p>	<p><b>T5</b></p>
<p><b>Module 6: Management Reporting</b></p> <p><b>5 Hrs</b></p> <p>Methods of Reporting -</p>	<p><b>CO6</b></p>	<p><b>5 Hrs</b></p>	<p>Flip Class</p>	<p>Lecture and Interaction</p>	<p>Discussion, Case Study and CIA Test</p>	<p><b>T6</b></p>

Requirement of a Good Report- Kinds of Reports - Principles of Good Reporting system - Drafting of Reports under different situation						
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### Continuous Internal Assessment - (Examples)

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

### Books for Reference:

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

Approved by: