

**ST. JOSEPH'S COLLEGE, HASSAN**  
**(Affiliated to the University of Mysore)**

**LESSON PLAN 2018-2019**

**CLASS: IV SEM BCOM**

**COST AND MANAGEMENT ACCOUNTING III (4 Hours per week)**  
**TOTAL: 62 hrs**

**Prepared by: Prathima Prabhu**

**Objectives of the Subject:** *To provide students the opportunity to learn the management accounting concepts, techniques and skills.*

| <b><i>UNIT/<br/>SESSION/<br/>HOURS<br/>(TIME<br/>REQUIRED)</i></b> | <b><i>TOPICS FOR<br/>STUDENT<br/>PREPARATION<br/>(INPUT)</i></b>  | <b><i>PROCEDURE<br/>(PROCESS)</i></b> | <b><i>LEARNING<br/>OUTCOME<br/>(OUTPUT)</i></b>                                      | <b><i>ASSESSMENT</i></b>             |
|--|---|---------------------------------------|--|--------------------------------------|
| <b>MODULE 1:<br/>Introduction<br/>06Hr.</b>                        | Meaning and definition of Management accounting, scope and objectives of Management accounting- Differences between management accounting and Financial accounting, M.A/cg and Cost A/cg. Limitations of management accounting. | Lecture and Discussion                | To understand the beginning of the mgt. accounting system that they studied earlier. | Concept based illustrations and Test |
|  | 1 <sup>st</sup> CIA   |                                       |  |                                      |
| <b>MODULE 2:<br/>Analysis of</b>                                   | Common size statements, Comparative   | Lecture Discussion                    | To understand the techniques of analyzing  | Concept based illustrations,         |

|  |  |  |  |  |
|--|--|--|--|--|
| <b>Financial Statements<br/>08 Hrs.</b>              | Statements, Trend analysis   | Case Study Analysis.                       | financial statements   | Question Paper Problems & Solutions. Test                              |
|  | 2 <sup>nd</sup> CIA  |  |  |  |
| <b>MODULE 3:<br/>Ratio Analysis<br/>16 Hrs.</b>      | Meaning and Objectives, Types of ratios:<br>(A)Profitability ratios(B)Turnover ratios (C)Financial ratios. Construction of Balance Sheet using ratios.   | Lecture Discussion<br>Case Study Analysis. | A detail study of analysis of financial statements under different methods     | Concept based illustrations, Question Paper Problems & Solutions. Test |
|  | 3 <sup>rd</sup> CIA  |  |  |  |
| <b>MODULE 4:<br/>Fund flow analysis<br/>13 Hrs.</b>  | Meaning, Concept of fund-Meaning and definition of FFS- Uses and Limitations- Procedures for preparation of FFS- Statement of Changes in working capital-Statement of funds from operations, Statement of sources and application of funds | Lecture Discussion<br>Case Study Analysis. | To know about the different techniques of preparation of fund flow statement . | Concept based illustrations, Question Paper Problems & Solutions. Test |
|  | 4 <sup>th</sup> CIA  |  |  |  |
| <b>MODULE 5:<br/>Cost Flow Statement<br/>14 Hrs.</b> | Meaning, Definition, Uses and Limitations, Differences between funds flow statement and cash flow statement,Preparation of Cash Flow Statement (AS-7):Direct and Indirect Method.  | Lecture Discussion<br>Case Study Analysis. | To know the system of cash flow statement under different methods.             | Concept based illustrations, Question Paper Problems & Solutions. Test |
|  | 5 <sup>th</sup> CIA  |  |  |  |

|                            |   |   |   |  |
|----------------------------|---|---|---|--|
| <b>Revision<br/>5 Hrs.</b> | Revision from 1 <sup>st</sup> module to 5 <sup>th</sup> module.<br>Revision of question papers. | . Lecture,<br>Problem solving &<br>Discussion | To provide the knowledge about the pattern of exam. |  |
|----------------------------|---|---|---|--|

## MODULE WISE LESSON PLAN

### HOUR WISE LESSON PLAN

**Subject: COST AND MANAGEMENT ACCOUNTING III**

**Lecture Hours: 60 Hrs.**

| <i>Sl. No.</i>   | <i>Unit &amp; Objectives</i>   | <i>No. of LH</i> | <i>Methodology/<br/>Instructional<br/>Techniques</i> | <i>Evaluation<br/>Tests</i>       |
|------------------|--|------------------|--|-----------------------------------|
| <b>Module 1.</b> | <b>Introduction to management accounting</b>   | <b>06</b>        |  | <b>Question &amp; A<br/>Tests</b> |
| 1.               | Meaning and definition of Management accounting  | 01               | Lecture and Illustrations.                           |                                   |
| 2.               | Scope and objectives of Management accounting  | 02               | Lecture and Illustrations.                           |                                   |
| 3.               | Differences between management accounting and Financial accounting, M.A/cg and Cost A/cg | 02               | Lecture and Illustrations.                           |                                   |
| 4.               | Limitations of management accounting   | 01               | Lecture and Illustrations.                           |                                   |
| <b>Module 2.</b> | <b>Analysis of Financial Statements</b>  | <b>08</b>        |  | <b>Question &amp; A<br/>Tests</b> |
| 1.               | Common size statements, ,  | 03               | Lecture and Illustrations.                           |                                   |
| 2.               | Comparative Statements   | 02               | Lecture, Discussions & problem solving.              |                                   |
| 3.               | Trend analysis   | 03               | Lecture, Discussions & problem solving.              |                                   |
| <b>Module 3.</b> | <b>Ratio Analysis</b>  | <b>16</b>        |  | <b>Question &amp; A<br/>Tests</b> |
| 1                | Meaning and Objectives   | 01               | Lecture and Illustrations.                           |                                   |
| 2                | Types of ratios:(A)Profitability ratios  | 03               | Lecture, Discussions & problem solving.              |                                   |
| 3                | (B)Turnover ratios   | 04               | Lecture, Discussions & problem solving.              |                                   |
| 4                | (C)Financial ratios.   | 04               | Lecture, Discussions &                               |                                   |

|                  |  |           |   |                                   |
|------------------|--|-----------|---|-----------------------------------|
|                  |  |           | problem solving.                        |                                   |
| 5                | Construction of Balance Sheet using ratios.                      | 04        | Questions/ Viva                         |                                   |
| <b>Module 4.</b> | <b>Fund flow analysis</b>  | <b>13</b> |   | <b>Question &amp; A<br/>Tests</b> |
| 1.               | Meaning, Concept of fund-Meaning and definition of FFS           | 02        | Lecture and Illustrations.              |                                   |
| 2.               | Uses and Limitations   | 01        | Lecture and Illustrations.              |                                   |
| 3.               | Procedures for preparation of FFS                                | 01        | Lecture and Illustrations.              |                                   |
| 4.               | Statement of Changes in working capital                          | 02        | Lecture, Discussions & problem solving. |                                   |
| 5.               | Statement of funds from operations                               | 03        | Lecture, Discussions & problem solving. |                                   |
| 6.               | Statement of sources and application of funds                    | 04        | Lecture, Discussions & problem solving. |                                   |
| <b>Module 5.</b> | <b>Cost Flow Statement</b>                                       | <b>14</b> |   | <b>Question &amp; A<br/>Tests</b> |
| 1.               | Meaning, Definition, Uses and Limitations                        | 01        | Lecture and Illustrations.              |                                   |
| 2.               | Differences between funds flow statement and cash flow statement | 05        | Lecture and Illustrations.              |                                   |
| 3.               | Preparation of Cash Flow Statement (AS-7)Direct Method.          | 03        | Lecture, Discussions & problem solving. |                                   |
| 4.               | Preparation of Cash Flow Statement (AS-7) Indirect Method.       | 05        | Lecture, Discussions & problem solving. |                                   |
|                  | <b>Revision</b>  | <b>5</b>  |   |                                   |

### References:

1. Management accounting by I M Pandey
2. Management accounting by B.S. Raman
3. Management accounting by S K Maheshwari
4. Management accounting by Khan and Jain
5. Management accounting by S N Maheshwari

Thanking You,

Yours Faithfully,

Prathima Prabhu

