Delhi Institute of Rural Development, Nangli Poona, Delhi

COURSE PLAN

Department:	Management		
Course Name:	**Course Code**	**L-T-P**	**Credits:**
Management Accounting	BBA 207	4-0-0	04

Pre-requisite(s),if any:

- The students must know the fundamental concepts of accounting and management.

Semester	Third

Objective of the Course

- The objective of the course is to familiarize the learners with the basic management accounting concepts and their applications in managerial decision making.
- Another objective of the course to examining the impact of different ratios on the financial performance of a company.

Lectures: 56	M.M 100	External 75+ Internal 25

Course Outcomes (COs)

CO1	Understand the nature and scope of Management Accounting.
CO2	Analyse and interpret the accounting financial statements of a company and its limitations.
CO3	Executing skills to prepare various Budgets.
CO4	Examining the impact of different ratios on the financial performance of a company.
CO5	Compute cash flow analysis and its likely impact on the company

Lesson Planning

SessionNo	Topic	TeachingPedagogy	Duration of sessionfor topic
	UNIT 1		
L1	Introduction: Meaning, Objectives, and Scope of management accounting. Advantages and Limitations of Management Accounting	Lecture and Discussion	1
L2	Difference between financial accounting, cost and management accounting	Lecture and Discussion	1
L3	**Ratio Analysis:** Meaning and Classification of Ratios, Ratio Analysis.	Flipped Learning	1
L4	Profitability Ratios	Discussion and Practical Demonstration	1
L5	Financial Ratios: Debt- Equity Ratio Proprietory ratio	Discussion and Practical Demonstration	1
L6	Coverage Ratios Current ratio	Discussion and Practical Demonstration	1
L7	Turnover Ratios Inventory Ratio, Debtors Turnover Ratio, Collection period	Discussion and Practical Demonstration	1
L8	Practical questions on preparing Balance sheet with help of Ratio's	Discussion and Practical Demonstration	1
L9	Cash flow statement: Meaning, Sources and Application of Cash. Difference between Cash Flow Analysis and Fund Flow Analysis. Format	Lecture and Discussion	1
L10	Practical Question on Cash Flow Statement based on operating activities	Discussion and Practical Demonstration	1
L11	Practical Question on Cash Flow Statement based on investing activities	Discussion and Practical Demonstration	1
L12	Practical Question on Cash Flow Statement based on financing activities	Discussion and Practical Demonstration	1
L13	Cash Flow Statement as per AS-3	Flipped Learning	1
L14	Comparative financial statements vs. Common size financial and Trend analysis	Lecture and Discussion	1
L15	Concept and types of budgeting & Budgetary Control Meaning , Objectives , Merits & Limitations	Lecture and Discussion	1

	of Budgetary Control Budget Administration, it's types		
L16	**Preparation of Different Budgets:** Operating Budget, Sales Budget, Production Budget, Administration Overheads Budget.	Lecture and Discussion	1
L17	**Meaning and Concept**: Fixed and Flexible Budgeting and Performance Budgeting.	Lecture and Discussion	1
L18	Practical Questions on Flexible Budgeting	Practical Demonstration	1
L19	Practical Questions on Flexible Budgeting	Practical Demonstration	1
L20	Zero-based budgeting; Performance budgeting, difference between performance & traditional budgeting	Lecture and Discussion Practical Questions	1
L21	Introduction : Meaning of Variance and Variance Analysis – Types, Advantages and Limitations	Lecture and Discussion	1
L22	Introduction to Material Variance and types	Lecture and Discussion	1
	UNIT 2		
L23	Practical Questions on Material Variance and types	Practical Demonstration	1
L24	Introduction to Labor Variance	Lecture and Discussion	1
L25	Practical Questions on Labor Variance: Labor cost , labor rate and efficiency variance, Labor variance: mix and ideal time variance	Practical Demonstration	1
L26	Practical Questions on Overhead Variance	Practical Demonstration	1
L27	Practical Questions on Fixed and Variable	Practical Demonstration	1
L28	Computation of Disposition of Variances, Control Ratios.	Discussion and Practical Demonstration	1
L29	**Marginal Costing:** Meaning and Concept.	Lecture and Discussion	1
L30	Difference between Marginal Costing and Absorption Costing	Lecture and Discussion	1
L31	**Profit Planning:** Cost Volume Profit Analysis	Practical Demonstration	1
L32	Introduction to on Profit/Volume Ratio	Practical Demonstration	1
L33	Practical Question on Profit/Volume Ratio	Practical Demonstration	1
L34	Advantages and Limitations of Profit-Volume Ratio	Lecture and Discussion	1
L35	Introduction to Break Even Analysis	Lecture and Discussion	1
L36	Practical Questions of Break-Even Analysis	Practical Demonstration	1
L37	Break Even Analysis - Algebraic And Graphic Methods	Practical Demonstration	1
L38	Angle of Incidence	Practical Demonstration	1

L39	Introduction of Margin of Safety. .	Lecture and Discussion	1
L40	**Practical Questions of Margin of Safety**	Practical Demonstration	1
L41	Advantages and Limitations of Margin of Safety	Practical Demonstration	1
	UNIT 3		
L42	Numerical Exercise on CVP Analysis and Break Even Point	Practical Demonstration	1
L 43	Introduction to Decision making based on Marginal Cost Analysis - profitable product mix	Lecture and discussion	1
L 44	Practical Questions on profitable product mix	Practical Demonstration	1
L45	Numerical Questions on Profitable Product Mix	Practical Demonstration	1
L46	Introduction of Make or Buy Decision	Lecture and discussion	1
L47	Practical Questions on Make or Buy Decision	Lecture and discussion	1
L48	Numerical Exercises on Make or Buy	Lecture and practical exercise	1
L49	Practical Questions on Addition of a product line	Lecture and practical exercise	1
	UNIT 4		
L50	Practical Questions on Elimination of a product line	Lecture and practical exercise	1
L51	Introduction to Sell or process further decision	Lecture and practical exercise	1
L52	Practical Questions on Sell or process further	Lecture and practical exercise	1
L53	Introduction to Operate or shut down decision	Lecture and practical exercise	1
L54	Practical Questions on Operate or shut down	Lecture and practical exercise	1
L55	Managerial Decision-making using spreadsheets	Practical exercise	1
L56	Managerial Decision-making using spreadsheets in Excel	Practical exercise	1

Book Bank Details

BB: Maheshwari. S. N. (2018). An Introduction to Accountancy, 12th Edition, Vikas Publishing House.

Reference Books

R1 :M.N.Arora. (2021), Cost And Management Accounting, 11th Edition, Vikas Publishing House.

R2: Bhattacharyya. S. K. (2017), Accounting for Management, 3rd Edition, Vikas Publishing House.

R3: Goyal. V. K. (2012), Financial Accounting, 1st Edition, PHI Publication