

## **Lesson Plan 2024-25**

### **B. Com 6<sup>th</sup> Semester**

#### **MANAGEMENT ACCOUNTING**

**January 2025** - Management accounting: concept, scope, techniques and significance, comparison between financial accounting, cost accounting and management accounting.

**February 2025** - Management reporting: need and type of reports.

Management information system. Analysis of financial statements: comparative statements, common size statements, ratio analysis: liquidity, solvency, profitability and turnover; trend analysis.

Assignment 1

**March 2025** - Cash flow and funds flow statements: need and method of preparing statements. Absorption V/S variable costing: features and income determination, cost volume profit analysis, break even analysis, contribution; P/V ratio, break-even point.

Assignment 2 and Assessment Test 1

**April 2025** - Margin of safety, Angle of incidence, determination of cost indifference point.

Budgeting and budgetary control: need, methods and types of budgets, essentials of budgetary control system.

Assessment Test 2

**May 2025** – Revision of Syllabus

#### **Course Learning Outcomes (CLO) -**

After completion of this course students will able to:

1. Articulate the meaning and importance of management accounting.
2. Summarize the concepts of financial statement analysis.
3. Contrast the theory of ratio analysis.
4. Journalize the concept of marginal costing and cash flow analysis.
5. Demonstrate the concept of budgetary control & capital budgeting control.
6. Acquire various aspects of management accounting and its applicability in business entity.

Dr. Nisha  
Associate Professor of Commerce