

V Semester Lecture Plan

Name of the college: Government College of Arts, Science & Commerce, Sanquelim, Goa.

Name of Faculty: Ms. Manda Parab

Subject: DSE IV Cost & Management Accounting – Management Accounting

Paper code: COD114

Program/Course: T.Y B.Com.

Division:

Academic year: 2024 - 2025

Semester: V

Total Lectures: 60

Course Objectives: To provide the students an understanding of the application of management accounting techniques.

Course Learning Outcome: Familiarize with the concept of management accounting, its nature, scope, functions, advantages, limitations and principles. Understanding the role and status of management accountant, Learn to prepare budgets according to their need in an organisation, Do capital budgeting by using the various tools and techniques of management accounting, Develop problem solving competency, Acquire knowledge of target costing and understand the need of enterprise resource planning in an organization.

Month	Lectures From: To:	No. of lectures allotted	Topic, Subtopic to be covered	Learning outcome	ICT Tools	Reference books
June 2024	28/06/2024 29/06/2024	2	Syllabus discussion Unit I – Introduction to Management Accounting: Meaning,	Familiarize students with the syllabus and concept of Management accounting.	Use of smart board	Syllabus copy as per Goa University Management Accounting by Jain and Narang
July 2024	01/07/2024 06/07/2024	4	Nature and features of Management accounting, Functions and Scope of Management Accounting	Understand the nature, features, functions and scope of Management Accounting	Smart board classroom	Management Accounting by Jain and Narang
	08/07/2024 13/07/2024	4	Objectives, advantages, limitations and tools and techniques of Management Accounting,	Understand the objectives, advantages, limitations and tools and techniques of	Smart board classroom	Management Accounting by Jain and Narang

					Management Accounting		
	15/07/2024	20/07/2024	4	Unit II – Budgetary Control: Meaning of budget, budgeting and budgetary control, objectives, merits and limitations and classification of budgets	Understand about budget, budgeting and budgetary control, objectives, merits and limitations and classification of budgets	Smart Board classroom	Management Accounting by Jain and Narang
	22/07/2024	27/07/2024	4	Preparation of functional budgets - Sales budgets	Learn to prepare sales budget	Smart board classroom	Management Accounting by Jain and Narang

August 2024	29/07/2024	3/08/2024	4	Preparation of Production budget, Cost of Production budget – Direct material, Direct labour and Overhead budget Practical Problems on Sales budget and Production budget and Cost of production budget I ISA on 3rd August 2024 Assignment	Develop problem solving competency	Smart board classroom	Management Accounting by Jain and Narang
	05/08/2024	10/08/2024	4	Preparation of Cash budget and Flexible budget	Learn to prepare budgets	Smart board classroom	Management Accounting by Jain and Narang
	12/08/2024	17/08/2024	4	Practical Problems on Cash budget and Flexible budget	Develop problem solving competency	Smart board classroom	Management Accounting by Jain and Narang and M. N. Arora
	19/08/2024	24/08/2024	4	Unit III – Capital Budgeting: Meaning, Methods of evaluation of projects: Pay Back Period and Accounting Rate of Return - calculations	Understanding capital budgeting and methods of evaluating projects and develop problem solving competency	Smart board classroom	Management Accounting by Jain and Narang
	26/08/2024	31/08/2024	4	Net Present Value and Profitability index –	Develop problem solving competency	Smart board classroom	Management Accounting by Jain and Narang

				calculations			
September 2024	02/09/2024	05/09/2024	2	Internal rate of return and problems on traditional and discounted methods of evaluation	Able to understand Internal rate of return	Smart board classroom	Management Accounting by Jain and Narang
	06/09/2024	12/09/2024	0	Ganesh Chaturthi break from 06/09/2024 to 12/09/2024	---	---	---
	13/09/2024	14/09/2024	2	Practical problems on above methods	Develop problem solving competency	Smart board classroom	Management Accounting by Jain and Narang
	16/09/2024	21/09/2024	4	Practical problems on above methods	Develop problem solving competency	Smart board classroom	Management Accounting by Jain and Narang
	23/09/2024	28/09/2024	4	Practical problems on above methods II ISA on 26th September 2024 Written Test	Develop problem solving competency	Smart board classroom	Management Accounting by Jain and Narang
October 2024	30/09/2024	05/10/2024	4	Unit IV – Target Costing and ERP: Concept of Target costing, objectives of target costing, Stages involved in target costing,	Able to understand Concept of Target costing, objectives of target costing, Advantages of target costing and Stages involved in target costing	Smart board classroom	Target Costing by Shahid Ansari and Jan E. Bell
	07/10/2024	12/10/2024	4	Advantages of target costing and Target costing process Enterprise Resource Planning and its features.	Able to understand Target costing process and ERP and its features.	Smart board classroom	Target Costing by Shahid Ansari and Jan E. Bell
	14/10/2024	19/10/2024	4	Enterprise Resource Planning: Need. Scope and benefits of ERP and Revision	Able to understand ERP: Need, Scope and benefits of ERP and Revision of earlier topics	Smart board classroom	ERP by K. Ganesh, Sanjay Mohapatra
	21/10/2024	22/10/2024	1	Revision	Develop problem solving competency	Smart board classroom	Management Accounting by Jain and Narang

