

**SRM INSTITUTE OF SCIENCE AND HUMANITIES**  
**FACULTY OF SCIENCE AND HUMANITIES**  
**DEPARTMENT OF COMMERCE**  
**CORPORATE SECRETARYSHIP AND ACCOUNTING & FINANCE**  
**LESSON PLAN – EVEN SEMESTER 2018-2019**

<b>SUBJECT CODE PART - III</b>	<b>III YEAR - SEMESTER VI – CORE PAPER - 17</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Total of LTP</b>	<b>C</b>
<b>UCC15601</b>	<b>MANAGEMENT ACCOUNTING &amp; PRACTICES</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>5</b>	<b>4</b>

Maximum: 100 marks (Internal: 50 marks; External: 50 marks)

**Handled by: S. SIVA KAVITHA**

**OBJECTIVES**

To gain knowledge of basic concepts and their applications in the area of Management Accounting.

**UNIT - I**

Management Accounting - Meaning, objectives, functions - Advantages and limitations - Differences between Financial accounting and management accounting - Financial statement analysis –Various kinds of Techniques- Comparative and common size statements - Trend Analysis.

<b>S.NO</b>	<b>DATE</b>	<b>DAY ORDER</b>	<b>DESCRIPTION</b>
1	05-12-2018	I	Issue of Syllabus – Introduction to Management Accounting
2	06-12-2018	II	Meaning, objectives of Management Accounting
3	07-12-2018	III	Functions of Management Accounting
4	10-12-2018	IV	Advantages and limitations of Management Accounting
5	11-12-2018	V	Differences between Financial accounting and management accounting
6	12-12-2018	I	Financial statement analysis
7	13-12-2018	II	Various kinds of Techniques
8	14-12-2018	III	Comparative Statements
9	17-12-2018	IV	Common Size Statements
10	18-12-2018	V	Common Size Statements
11	19-12-2018	I	Trend Analysis
12	20-12-2018	II	Trend Analysis
13	21-12-2018	III	<b>REVISION</b>

## UNIT II

Ratio analysis - Meaning, significance, advantages and limitations of Ratio analysis - Classification of accounting ratios - Basic purposes of various ratios - Liquidity, Solvency, Turnover and Profitability ratios - Computation of ratios.

S.NO	DATE	DAY ORDER	DESCRIPTION
14	26-12-2018	IV	Meaning, significance of Ratio analysis
15	27 -12-2018	V	Advantages of Ratio analysis
16	28-12-2018	I	Limitations of Ratio analysis
17	02-01-2019	II	Classification of accounting ratios
18	03-01-2019	III	Classification of accounting ratios
19	04-01-2019	IV	Basic purposes of various ratios
20	07-01-2019	V	Basic purposes of various ratios
21	08-01-2019	I	Liquidity ratio
22	09-01-2019	II	Solvency ratio
23	10-01-2019	III	Turnover ratios
24	11-01-2019	IV	Profitability ratios
25	17-01-2019	V	Computation of ratios
26	18-01-2019	I	Computation of ratios
27	21-01-2019	II	Computation of ratios
28	22-01-2019	III	Computation of ratios
29	23-01-2019	IV	Computation of ratios
30	24-01-2019	V	<b>REVISION</b>
31	25-01-2019	I	<b>REVISION</b>
32	28-01-2019	II	<b>CYCLE TEST – I</b>
33	29-01-2019	III	<b>CYCLE TEST – I</b>
34	30-01-2019	IV	<b>CYCLE TEST – I</b>

## UNIT III

Fund Flow Analysis - Meaning - Concept of fund - Sources and uses of funds - Fund flow statement - Uses of fund flow statement - Cash Flow Analysis - Meaning - Preparation of Cash Flow Statement - Objectives and limitations of cash flow statement - Differences between fund flow statement and cash flow statement.

S.NO	DATE	DAY ORDER	DESCRIPTION
35	31-01-2019	V	Meaning of Fund Flow Analysis
36	01-02-2019	I	Concept of fund and Sources and uses of funds
37	04-02-2019	II	Fund flow statement & Uses of fund flow statement
38	05-02-2019	III	Cash Flow Analysis
39	06-02-2019	IV	Objectives and limitations of cash flow statement
40	07-02-2019	V	Differences between fund flow statement and cash flow statement
41	08-02-2019	I	Preparation of Fund Flow Statement
42	11-02-2019	II	Preparation of Cash Flow Statement
43	12-02-2019	III	Preparation of Fund Flow Statement

#### UNIT IV

Budget and Budgetary control - Meaning, objectives, Advantages and limitations of budgetary control - Functional budget - Flexible Budget. (Simple problems only)

S.NO	DATE	DAY ORDER	DESCRIPTION
44	13-02-2019	IV	Meaning, objectives of Budget and budgetary control
45	14-02-2019	V	Advantages and limitations of budgetary control
46	15-02-2019	I	Functional budget
47	18-02-2019	II	Flexible Budget
48	19-02-2019	III	Cash Budget
49	20-02-2019	IV	Production Budget and Master Budget
50	21-02-2019	V	<b>REVISION</b>
51	22-02-2019	I	<b>REVISION</b>
52	25-02-2019	II	<b>REVISION</b>
53	26-02-2019	III	<b>CYCLE TEST – II</b>
54	27-02-2019	IV	<b>CYCLE TEST – II</b>
55	28-02-2019	V	<b>CYCLE TEST – II</b>

#### UNIT V

Marginal Costing – Meaning, Definition- Difference between Absorption Costing and Marginal Costing – CVP Analysis – BEP Analysis – Break Even Chart. (Excluding Decision – Making Problems) Rate of Return Method and Accounting Rate of Return Method.

S.NO	DATE	DAY ORDER	DESCRIPTION
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56	01-03-2019	I	Meaning, Definition of Marginal Costing
57	04-03-2019	II	Difference between Absorption Costing and Marginal Costing
58	05-03-2019	III	CVP Analysis
59	06-03-2019	IV	BEP Analysis
60	07-03-2019	V	Break Even Chart
61	08-03-2019	I	Rate of Return Method and Accounting Rate of Return Method
62	11-03-2019	II	Problems on Marginal Costing
63	12-03-2019	III	Problems on Marginal Costing
64	13-03-2019	IV	Problems on Marginal Costing
65	14-03-2019	V	Problems on Marginal Costing
66	15-03-2019	I	<b>REVISION</b>
67	18-03-2019	II	<b>REVISION</b>
68	19-03-2019	III	<b>REVISION</b>
69	20-03-2019	IV	<b>REVISION</b>
70	21-03-2019	V	<b>MODEL EXAMINATION</b>
71	22-03-2019	I	<b>MODEL EXAMINATION</b>
72	25-03-2019	II	<b>MODEL EXAMINATION</b>
73	26-03-2019	III	<b>MODEL EXAMINATION</b>
74	27-03-2019	IV	<b>MODEL EXAMINATION</b>
75	28-03-2019	V	<b>MODEL EXAMINATION</b>

### QUESTION PAPER PATTERN – UNIT BASED

EXAMINATION	PART - A	PART - B	TOTAL MARKS
<b>CYCLE TEST</b> I - Unit I and II II – Unit III and IV	9 Questions – Equally Distributed - all to be answered and each carries TWO Marks.	2 Questions – 2 Questions from each Unit – Internal Choice Pattern – Each Carries 16 marks	Part A – 18 Marks and Part B – 32 Marks Total Marks – 50 Marks
<b>MODEL EXAMINATION</b> Full Syllabus	10 Questions – Equally Distributed– Each carries TWO Marks.	5 Questions – 2 Questions from each Unit – Internal Choice – All Questions carry 16 Marks each	Part A – 20 Marks and Part B – 80 Marks Total Marks – 100 Marks
<b>SEMESTER EXAMINATION</b> Full Syllabus	10 Questions – Equally Distributed– Each carries TWO Marks.	5 Questions – 2 Questions from each Unit – Internal Choice – All Questions carry 16 Marks each	Part A – 20 Marks and Part B – 80 Marks Total Marks – 100 Marks

## **EVALUATION AND MARKS**

### **1. Internal Examination – 40 Marks**

Cycle Test – I – Marks obtained for 50 will be converted to 10

Cycle Test – II – Marks obtained for 50 will be converted to 10

Model Examination – Marks obtained for 100 will be converted to 20

### **2. Assignment – 5 Marks**

5 Marks will be awarded for Assignment/Project/Seminar/Class Work Maintenance

### **3. Attendance – 5 Marks**

Attendance Marks is as

95% and More Attendance – 5 Marks

90% to 94.99% - 4 Marks

85% to 89.99% - 3 Marks

80% to 84.99% - 2 Marks

75% to 79.99% - 1 Mark

Less than 75% - Nil

### **4. External Examination – 50 Marks**

Examination will be conducted at the end of the Semester – marks Obtained for 100 will be converted to 50.

### **5. Qualification to Higher Semester and Passing Criteria**

Student must appear for minimum of Three Subjects in the Current Semester to qualify for higher semester – failure will lead to detention in the present semester

Passing minimum is 50% in End Semester (External) Examination and 50% Overall (Internal and External)

**\*\*\* Students securing less than 75% Attendance in the semester will be detained in the semester and they have to redo the semester in the forthcoming Academic Year on payment of fees as prescribed by the University**