

Lesson Plan

Name: **Dr. Alok Goyal (Associate Professor)**
Class and Section: **B.Com (VI- Sem) Section A & B**
Subject: **Management Accounting (Lesson of 18 weeks)**

Week 1
Chapter 1: Management Accounting- Introduction
Assignments
Week 1, day 1, 1-1-18 <ul style="list-style-type: none">• 1.1.1 Introduction to Accounting• 1.1.2 Classification of Accounting- Financial Accounting
Week 1, day 2, 2-1-18 <ul style="list-style-type: none">• 1.2.1 Classification of Accounting- Financial Accounting - Concepts• 1.2.2 Classification of Accounting- Cost Accounting
Week 1, day 3, 3-1-18 <ul style="list-style-type: none">• 1.3.1 Classification of Accounting- Management Accounting• 1.3.2 Definitions• 1.3.3 Functions of Management Accounting
Week 1, day 4, 4-1-18 <ul style="list-style-type: none">• 1.4.1 Scope of Management Accounting<ul style="list-style-type: none">• 1.4.1.2 Difference between Management Accounting & Financial Accounting
Week 1, day 5, 5-1-18 <ul style="list-style-type: none">• 1.5.1 Difference between Management Accounting & Cost Accounting• 1.5.2 Utility of Management Accounting• 1.5.3 Limitations of Management Accounting
Week 1, day 6, 6-1-18 <ul style="list-style-type: none">• 1.6.1 Importance of Management Accounting• 1.6.2 Techniques of Management Accounting
Week 2
Chapter 1: Management Accounting- Introduction
Assignments
Week 2, day 1, 8-1-18 <ul style="list-style-type: none">• 2.1.1 Cost Control• 2.1.2 Tools of Cost Control• 2.1.3 Cost Reduction• 2.1.4 Tools of Cost Reduction
Week 2, day 2, 9-1-18 <ul style="list-style-type: none">• 2.2.1 Deduction u/s 80QQB, 80RRB, 80U
Chapter 2: Budgeting & Budgetary Control
Week 2, day 3, 10-1-18 <ul style="list-style-type: none">• 2.3.1 Meaning of Budget• 2.3.2 Meaning of Budgetary Control• 2.3.3 Difference between Budget, Budgeting and Budgetary Control
Week 2, day 4, 11-1-18 <ul style="list-style-type: none">• 2.4.1 Precautions of Budgeting• 2.4.2 Difference between Budget and Forecast• 2.4.3 Objectives of Budgetary Control
Week 2, day 5, 12-1-18 <ul style="list-style-type: none">• 2.5.1 Advantages of Budgetary Control• 2.5.2 Limitations of Budgetary Control
Week 2, day 6, 13-1-18

<ul style="list-style-type: none"> • 2.6.1 Kinds of Budgets • 2.6.2 Sales Budgets
Week 3
Chapter 2: Budgeting & Budgetary Control
Assignments
Week 3, day 1, 15-1-18 <ul style="list-style-type: none"> • 3.1.1 Production Budget • 3.1.2 Materials Budget • 3.1.3 Plant Budget • 3.1.4 Overhead Budget • 3.1.5 Research & Development Budget
Week 3, day 2, 16-1-18 <ul style="list-style-type: none"> • 3.2.1 Cash Budget • 3.2.2 Receipt & Payment Method
Week 3, day 3, 17-1-18 <ul style="list-style-type: none"> • 3.3.1 Receipt & Payment Method Numerical
Week 3, day 4, 18-1-18 <ul style="list-style-type: none"> • 3.4.1 Receipt & Payment Method Numerical
Week 3, day 5, 19-1-18 <ul style="list-style-type: none"> • 3.5.1 Adjusted Profit & Loss Method • 3.5.2 Balance-sheet Method
Week 3, day 6, 20-1-18 <ul style="list-style-type: none"> • 3.6.1 Master Budget • 3.6.2 Budgets According to Flexibility
Week 4
Chapter 2: Budgeting & Budgetary Control
Assignments
Week 4, day 1, 23-1-18 <ul style="list-style-type: none"> • 4.1.1 Budgets According to Flexibility Numerical
Week 4, day 2, 25-1-18 <ul style="list-style-type: none"> • 4.2.1 Budgets According to Flexibility Numerical
Week 4, day 3, 27-1-18 <ul style="list-style-type: none"> • 4.3.1 Budgets According to Flexibility Numerical
Week 5
Chapter 2: Budgeting & Budgetary Control
Assignments
Week 5, day 1, 29-1-18 <ul style="list-style-type: none"> • 5.1.1 Budgets According to Periods • 5.1.2 Budgets According to Conditions
Week 5, day 2, 30-1-18 <ul style="list-style-type: none"> • 5.2.1 Zero Base Budgeting
Week 5, day 3, 1-2-18 <ul style="list-style-type: none"> • 5.3.1 Performance Budgets
Week 5, day 4, 2-2-18 <ul style="list-style-type: none"> • 5.4.1 Unsolved Numerical
Week 5, day 5, 3-2-18 <ul style="list-style-type: none"> • 5.5.1 Unsolved Numerical
Week 6
Chapter 2: Budgeting & Budgetary Control
Assignments
Week 6, day 1, 5-2-18 <ul style="list-style-type: none"> • 6.1.1 Problems of Students

<p>Week 6, day 2, 6-2-18</p> <ul style="list-style-type: none"> 6.2.1 Problems of Students
<p>Week 6, day 3, 7-2-18</p> <ul style="list-style-type: none"> Test of 1st Chapter
<p>Chapter 3: Standard Costing & Variance Analysis</p> <p>Week 6, day 4, 8-2-18</p> <ul style="list-style-type: none"> 6.4.1 Meaning & Definition of Standard Costing 6.4.2 Features of Standard Cost 6.4.3 Features of Standard Costing 6.4.4 Difference between Estimated Cost and Standard Cost
<p>Week 6, day 5, 9-2-18</p> <ul style="list-style-type: none"> 6.5.1 Advantages of Standard Costing 6.5.2 Limitations of Standard Costing
<p>Week 7</p> <p>Chapter 3: Standard Costing & Variance Analysis</p> <p>Assignments</p>
<p>Week 7, day 1, 12-2-18</p> <ul style="list-style-type: none"> 7.1.1 First Assignment
<p>Week 7, day 2, 14-2-18</p> <ul style="list-style-type: none"> 7.2.1 Factors/ Procedure of Determining Standards 7.2.2 Analysis of Variances 7.2.3 Classification of Variances
<p>Week 7, day 3, 15-2-18</p> <ul style="list-style-type: none"> 7.3.1 Material Variances- Cost, Price and Usage Theory
<p>Week 7, day 4, 16-2-18</p> <ul style="list-style-type: none"> 7.4.1 Material Variances Numerical of Cost, Price and Usage
<p>Week 7, day 5, 17-2-18</p> <ul style="list-style-type: none"> 7.5.1 Material Mix Variance 7.5.2 Numerical of Material Mix Variance
<p>Week 8</p> <p>Chapter 3: Standard Costing & Variance Analysis</p> <p>Assignments</p>
<p>Week 8, day 1, 19-2-18</p> <ul style="list-style-type: none"> 8.1.1 Material Yield Variance 8.1.2 Numerical of Yield Variance
<p>Week 8, day 2, 20-2-18</p> <ul style="list-style-type: none"> 8.2.1 Numerical of Material Variance
<p>Week 8, day 3, 21-2-18</p> <ul style="list-style-type: none"> 8.3.1 Numerical of Material Variance
<p>Week 8, day 4, 22-2-18</p> <ul style="list-style-type: none"> 8.4.1 Numerical of Material Variance
<p>Week 8, day 5, 23-2-18</p> <ul style="list-style-type: none"> 8.5.1 Numerical of Material Variance
<p>Week 8, day 6, 24-2-18</p> <ul style="list-style-type: none"> 8.6.1 Labour Variances- Cost Variance 8.6.2 Labour Rate Variance 8.6.3 Labour Efficiency Variance 8.6.4 Idle Time Variance 8.6.5 Labour Mix Variance 8.6.6 Labour Yield Variance 8.6.7 Wage Revision Variance
<p>Week 9</p>

Chapter 3: Standard Costing & Variance Analysis
Assignments
Week 9, day 1, 26-2-18
<ul style="list-style-type: none"> 9.1.1 Labour Variance Numerical
Week 9, day 2, 27-2-18
<ul style="list-style-type: none"> 9.2.1 Labour Variance Numerical
Week 10
<ul style="list-style-type: none"> Chapter 4: Standard Costing & Variance Analysis
Assignments
Week 10, day 1, 5-3-18
10.1.1 Labour Variance Numerical
Week 10, day 1, 5-3-18
<ul style="list-style-type: none"> 10.1.1 Labour Variance Numerical
Week 10, day 2, 6-3-18
<ul style="list-style-type: none"> 10.2.1 Problems of Students
Week 10, day 3, 7-3-18
<ul style="list-style-type: none"> 10.3.1 Problems of Students
Week 10, day 4, 8-3-18
<ul style="list-style-type: none"> 10.4.1 Test of 2nd Chapter
Week 10, day 5, 9-3-18
<ul style="list-style-type: none"> 10.5.1 2nd Assignment
Week 10
Chapter 5: Marginal Costing & BEP
Week 10, day 6, 10-3-18
<ul style="list-style-type: none"> 10.6.1 Meaning of Marginal Cost 10.6.2 Meaning of Marginal Costing 10.6.3 Characteristics of Marginal Costing 10.6.4 Assumptions of Marginal Costing
Week 11
Chapter 4: Marginal Costing & BEP
Assignments
Week 11, day 1, 12-3-18
<ul style="list-style-type: none"> 11.1.1 Absorption Costing 11.1.2 Difference between Absorption Costing & Marginal Costing 11.1.3 Advantages of Marginal Costing 11.1.4 Limitations of Marginal Costing
Week 11, day 2, 13-3-18
<ul style="list-style-type: none"> 11.2.1 Numerical
Week 11, day 3, 14-3-18
<ul style="list-style-type: none"> 11.3.1 Numerical
Week 11, day 4, 15-3-18
<ul style="list-style-type: none"> 11.4.1 Marginal Cost Equation 11.4.2 Special Terms- Contribution
Week 11, day 5, 16-3-18
<ul style="list-style-type: none"> 11.5.1 Special Terms- P/V Ratio 11.5.2 Special Terms- BEP
Week 11, day 6, 17-3-18
<ul style="list-style-type: none"> 11.6.1 Methods of Drawing BEP
Week 11
Chapter 4: Marginal Costing & BEP
Assignments
Week 12, day 1, 19-3-18

<ul style="list-style-type: none"> • 12.1.1 Angle of Incidence • 12.1.2 Calculation of BEP
Week 12, day 2, 20-3-18
<ul style="list-style-type: none"> • 12.2.1 Margin of Safety
Week 12, day 3, 21-3-18
<ul style="list-style-type: none"> • 12.3.1 Composite Numerical
Week 12, day 4, 22-3-18
<ul style="list-style-type: none"> • 12.4.1 Composite Numerical
Week 12, day 5, 24-3-18
<ul style="list-style-type: none"> • 12.5.1 Composite Numerical
Week 13
Chapter 4: Marginal Costing & BEP
Assignments
Week 13, day 1, 26-3-18
<ul style="list-style-type: none"> • 13.1.1 Composite Numerical
Week 13, day 2, 27-3-18
<ul style="list-style-type: none"> • 13.2.1 Composite Numerical
Week 13, day 3, 28-3-18
<ul style="list-style-type: none"> • 13.3.1 Composite Numerical
Week 13, day 4, 30-3-18
<ul style="list-style-type: none"> • 13.4.1 Composite Numerical
Week 13, day 5, 31-3-18
<ul style="list-style-type: none"> • 13.5.1 Composite Numerical
Week 14
Chapter 4: Marginal Costing & BEP
Assignments
Week 14, day 1, 2-4-18
<ul style="list-style-type: none"> • 14.1.1 Unsolved Numerical
Week 14, day 2, 3-4-18
<ul style="list-style-type: none"> • 14.2.1 Unsolved Numerical
Week 14, day 3, 4-4-18
<ul style="list-style-type: none"> • 14.3.1 Student Problems of Chapter
Week 14, day 4, 5-4-18
<ul style="list-style-type: none"> • 14.4.1 Student Problems of Chapter
Week 14, day 5, 6-4-18
<ul style="list-style-type: none"> • 14.5.1 Student Problems of Chapter
Week 14, day 6, 7-4-18
<ul style="list-style-type: none"> • 14.6.1 Test of 3rd Chapter
Week 15
Chapter 6: Responsibility Accounting
Assignments
Week 15, day 1, 9-4-18
<ul style="list-style-type: none"> • 15.1.1 Meaning of Responsibility Accounting • 15.1.2 Definition of Responsibility Accounting • 15.1.3 Steps Involved in Responsibility Accounting
Week 15, day 2, 10-4-18
<ul style="list-style-type: none"> • 15.2.1 Responsibility Centre
Week 15, day 3, 11-4-18
<ul style="list-style-type: none"> • 15.3.1 Significance of Responsibility Accounting
Week 15, day 4, 12-4-18
<ul style="list-style-type: none"> • 15.4.1 Divisional Performance Measurement
Week 15, day 5, 13-4-18

<ul style="list-style-type: none"> • 15.5.1 Divisional Performance Measurement Cont.
Week 16
Revision
Assignments
Week 16, day 1, 16-4-18 <ul style="list-style-type: none"> • 16.1.1 Revision of Chapter 1
Week 16, day 2, 17-4-18 <ul style="list-style-type: none"> • 16.2.1 Revision of Chapter 1
Week 16, day 3, 19-4-18 <ul style="list-style-type: none"> • 16.3.1 Revision of Chapter 2
Week 16, day 4, 20-4-18 <ul style="list-style-type: none"> • 16.4.1 Revision of Chapter 2
Week 16, day 5, 21-4-18 <ul style="list-style-type: none"> • 16.5.1 Revision of Chapter 3
Week 17
Revision
Assignments
Week 17, day 1, 23-4-18 <ul style="list-style-type: none"> • 17.1.1 Revision of Chapter 3
Week 17, day 2, 24-4-18 <ul style="list-style-type: none"> • 17.2.1 Revision of Chapter 4
Week 17, day 3, 25-4-18 <ul style="list-style-type: none"> • 17.3.1 Revision of Chapter 4
Week 17, day 4, 26-4-18 <ul style="list-style-type: none"> • 17.4. Revision of Chapter 5
Week 17, day 5, 27-4-18 <ul style="list-style-type: none"> • 17.5.1 Revision of Chapter 5
Week 17, day 6, 28-4-18 <ul style="list-style-type: none"> • 17.6.1 Revision of Chapter 6
Week 18
Assignments
Week 18, day 1, 30-4-18
Exams