



**KV INSTITUTE OF MANAGEMENT
AND INFORMATION STUDIES - COIMBATORE**
Approved by AICTE - New Delhi, Affiliated to Anna University - Chennai
A Nationally Ranked B School for MBA
No. 545, Sathy Main Road, Kurumbapalayam Post, Coimbatore - 641 107

LESSON PLAN

DEGREE - MBA 2018-2020	SEMESTER I	TARGET SESSIONS – 45 Hrs
COURSE CODE –BA5103	COURSE TITLE – ACCOUNTING FOR MANAGEMENT	
FACILITATOR – Dr.N.PRAKASH		

AIM:

To equip the students with the basic understanding of accounting concepts and to provide an insight into the financial methods and techniques for the purpose of financial decision making.

COURSE OBJECTIVE To enable the students

- Acquire a reasonable knowledge in accounts
- Analysis and evaluate financial statements

LEARNING OUTCOMES: Students will be able to evaluate the concepts of balance sheet, ratio analysis and possess managerial outlook in the business.

COURSE DELIVERY:

Facilitate the students through theory and practical applications. To develop true interest in the subject, text books, reference books, Videos and Case Studies are prescribed as the sources of study material. The teaching methodologies will include Class Lecture, Discussions through PPT's, Case studies, Videos, Assignment Writing and Seminar Presentations. Students can approach the course facilitator for any clarifications in the subject and also refer relevant sources for their Assignment and Seminars.

GRADING PATTERN

No.	Component	Unit Score	Times	Total Score	Weight
1	Attendance*			05	05
2	Internal Assessment Tests	50	3	100	10
3	Assignments	-	3	5	05
4	End Semester Examination	100	1	100	80
	Total				100

ATTENDANCE MARKS

Percentage of Attendance	Weight
96-100	5
91-95	4
86-90	3
81-85	2
76-80	1

CODE OF CONDUCT:

Any form of cheating, plagiarism, impersonation, falsification of a document as well as any other form of dishonest behavior related to the obtaining of academic gain or the avoidance of evaluative exercises committed by a student is judged as an academic offence.

CLASS PARTICIPATION:

It means physical, mental and intellectual participation in class. Students are expected to read well in advance for active participation in class. They need to contribute to the academic discussion in every session and quality of such contribution must be appreciable. They are welcome to share their practical experiences, provided those are relevant and related to topic.

IMPORTANT INFORMATION:

1. Students are required to be present in class at scheduled time.
2. They must carry their subject note book and lesson plan to the class.
3. If a student fails to attend the class within 05 minutes of its scheduled time, he will be marked absent.
4. Students are required to take consent from the course faculty for any kind of permission.

NO. OF STUDENTS ENROLLED IN THE CLASS: 120

COURSE PLAN/SCHEDULE

SESSION	CONTENT	PEDAGOGY	DELIVERABLES (ONLINE - VIDEOS / CASE STUDY)	RESOURCE	DATE OF CLASS HANDLED	NO OF STUDENTS PRESENT IN THE CLASS
Pre course video: https://www.youtube.com/watch?v=bq6ksHujfLs - Basic Cost Management Concepts; https://www.youtube.com/watch?v=Ep7DqVxFHaY - Financial accounting vs. Managerial accounting; https://www.youtube.com/watch?v=K4QdnaBb5Gs - Generally accepted accounting principles https://www.youtube.com/watch?v=JdvkvBolH_Q - Inflation accounting						
UNIT I – Financial Accounting						
1	Introduction to financial accounting, cost and management accounting	PowerPoint		TB1: Sect.2,CH 1&2, Pg. 2.1-2.26 TB2: CH 1, Pg.1.5		
2,3	Generally accepted accounting principles, conventions and concepts	Online video	https://www.youtube.com/watch?v=oUy4XO	TB1: Sect.1,CH 2, Pg. 1.18-1.59 TB2: CH 2, Pg.2.3-2.38		

			x5lcs			
4,5,6,7	Preparation of journal, ledger, trail balance, Final accounts,	Chalk and Board		TB1: Sect.1,CH 4&5, Pg. 1.68-1.109 TB2: CH -2, p.2.3-2.38		
9	Balance sheet and related concepts, Profit and loss and related concepts	Chalk and Board		TB1: Sect.1,CH 8, Pg. 1.181-1.258 TB2:CH -3, p.3.27-3.31		
9,10	Introduction to inflation accounting, Introduction to Human Resource Accounting.	PowerPoint		TB1: Sect.2,CH 4, Pg. 2.70-2.84 SRM 1: Chapter -5&6, Pg.235-290		

Pre course video: <https://www.youtube.com/watch?v=PvYrnAedUIM> -Company Accounts Format; <https://www.youtube.com/watch?v=Wp8DlttH-is> - What are Employee stock options?; https://www.youtube.com/watch?v=xx94_rvOxI0– Buyback of Shares

UNIT II- COMPANY ACCOUNTS

11	Meaning of Company,	PowerPoint		SRM 1: CH -1, Pg.4.1 RB - 4 , CH - 1 , Pg: 1 – 113		
12	Maintenance of Books of Account	PowerPoint		SRM 1: CH-1, Pg.4.1		
13, 14,15	Statutory books- Journals, profit or loss prior to incorporation	PowerPoint		SRM 1: CH -4, Pg.4.208		
16,17	Final accounts of a company	PowerPoint		SRM 1: CH -5, Pg.4.263		
18,19, 20	Alteration of share capital, preferential allotment, Employee stock option, Buy back of securities	PowerPoint		RB - 4 , CH - 1, Pg: 1-113 SRM 1: CH -5, Pg.4.263- 324		

Pre course video: <https://www.youtube.com/watch?v=nJMpuUmzns>- Basics of Financial Statement Analysis; <https://www.youtube.com/watch?v=fTNMHPiL8XU>- Fund flow statement; https://www.youtube.com/watch?v=we2F9_dfg5c- Learn to prepare cash flow statement.

UNIT III-ANALYSIS OF FINANCIAL STATEMENTS

21, 22	Analysis of Financial statements	PowerPoint		TB2: CH -6, pg.6.1 RB -1 , CH - 5, Pg: 5.1-5.10		
23,24	Financial Ratio analysis	PowerPoint		TB2: CH -6, pg.6.2. RB -1 , CH - 5, Pg: 5.1-5.10		
25	Financial Ratio analysis	Chalk and Board	Case study	http://www.icmrindia.org/free%20resources/casestudies/finance1.htm		
26,27	Cash flow statement	Chalk and Board		TB-1,Sect.3,CH-3,Pg:3.109 -3.147 TB2: CH -5 pg.5.13 RB -1, CH - 3, Pg: 3.1.-3.94		
28,29	Funds flow statement	Chalk and Board		TB-1,Sect.3,CH-2,Pg:3.69 -3.108 TB2: CH -5 pg.5.14,RB -1,CH-2,Pg: 2.1-2.115		

Pre course video: <https://www.youtube.com/watch?v=mu7lfUEjQbE>– What is cost Accounting? What does Cost Accounting mean? <https://www.youtube.com/watch?v=ivII0HvUPQo> activity based costing managerial accounting example

UNIT IV- COST ACCOUNTING

30,31	Cost Accounts, Classification of manufacturing costs,	PowerPoint		TB2: CH -8 pg.8.1		
32,33	Accounting for manufacturing costs- Cost Sheet & Job order Costing	Chalk and Board		TB2: CH -8 pg.8.1, TB2: CH -13 pg.13.1		
34,35	Process Costing	Chalk and Board		TB2: CH -13 pg.13.1		
36	Activity based costing- costing and the value chain- Target costing	PowerPoint		TB2: CH -12 pg.12.1		
37,38	Marginal costing- costing including decision making	Chalk and Board		TB2: CH -13 pg.12.3 RB - 1, CH -6 , Pg:6.1 – 6.90		
39,40	Budgetary control and variance analysis, Standard cost system	Chalk and Board		TB – 1,Sect.4, CH-1,Pg:4.1 – 4.71 TB2: CH -13 pg.12.3 RB - 1, CH -7, Pg:7.1 – 7.91, RB - 1, CH -9, Pg:9.1 – 9.74		

Pre course video: <https://www.youtube.com/watch?v=4Z7Hyw1AhCg&spfreload=10> ; – Computerized Accounting and its Features
<https://www.youtube.com/watch?v=v2klcrxnVYU> ; – Computerized Accounting and its Terminology;
<https://www.youtube.com/watch?v=tTAKQZxd40Q> ; –GAAP, FASB codification; <https://www.youtube.com/watch?v=L3zbvHXciFw> Top 6 Accounting software's with Comparisons

UNIT V- ACCOUNTING IN COMPUTERISED ENVIRONMENT

41	Significance of computerized accounting system	PowerPoint		TB2: CH -21 pg.21.1 RB-4,CH-4,Pg-99-101		
42	Codification of accounts	PowerPoint		TB2: CH -21 pg.21.2 RB-4,CH-4,Pg-99-101		
43	Grouping of accounts	PowerPoint		TB2: CH -21 pg.21.1 RB-4,CH-4,Pg-99-101		
44	Maintaining the Hierarchy of ledgers	PowerPoint		TB2: CH -21 pg.21.4 RB-4,CH-4,Pg-99-101		
45	Prepackaged Accounting software	PowerPoint		TB2: CH -23 pg.23.4 RB-4,CH-4,Pg-99-101		

* CH: CHAPTER

LEARNING RESOURCES:

SN	RESOURCES	PARTICULARS
1	TEXT BOOKS	TB - 1: S.N.Maheswari & S.K.Maheswari: Accounting For Management, Third edition, Vikas Publishing, 2012
		TB-2: M.Y.Khan & P.K.Jain, Management accounting, Tata McGraw hill, 2011.
		TB-3: R.Narayanaswamy, Financial accounting-a managerial perspective, PHI learning, New

		Delhi,2011
2	REFERENCE BOOKS	RB – 1: Dr.R.Ramachandran & Dr.R.Srinivasan: Management Accounting, 14 th Edition, Sri Ram publications,2011
		RB – 2: Dr.R.Ramachandran & Dr.R.srinivasan: Cost Accounting, Sri Ram publications,2010
		RB – 3:Robert N Antony, David &Kenneth: Accounting, Mc Graw,2007
		RB – 4: V.Rajasekaran & R.Lalitha: Corporate Accounting,pearson,2011
		RB – 5: Jan Williams, Financial and Managerial Accounting-the basis for business decisions,15 th edition ,Tata McGraw Hill Publishers
3	SUPPLEMENTARY READING MATERIALS	SRM-1: R.L.Gupta, M.Radhaswamy, Advanced Accountancy, S.Chand,2001 Vol.II
4	JOURNALS	http://search.proquest.com/business/docview/200630802/ADAB7B9958AB4340PQ/4?accountid=165730
		http://search.proquest.com/business/docview/274531199/fulltextPDF/F67D4FFC45854D23PQ/1?accountid=165730
5	WEBSITES	http://www.accountingformanagement.org/ - Accounting for management
6	VIDEOS	https://www.youtube.com/watch?v=qCchwLHWbA4 – Introduction to Management Accounting
		https://www.youtube.com/watch?v=8cU5EzZ2zuw - Final Accounts of Companies-Balance sheet
		https://www.youtube.com/watch?v=ZFEVAoCKiWU –Basic Concepts of Costing
		https://www.youtube.com/watch?v=VRdHXLPGfPM – Cost Accounting-Overheads
		https://www.youtube.com/watch?v=55af7cmycz0 – Financial Ration Analysis

INTERNAL ASSESSMENT TESTS DATES AND PORTIONS

TEST	PORTIONS	DATE OF EXAM	PAPER CORRECTION COMPLETION DATE	NO.OF STUDENTS REGISTERED	NO.OF STUDENTS APPEARED	NO.OF STUDENTS PASSED	NO.OF STUDENTS FAILED
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IA TEST-1	UNIT-1 & 2						
IA TEST-2	UNIT 3 & 4						
IA TEST-3	ALL UNITS						

END SEMESTER EXAMS: ASSESSMENT OF RESULTS BY FACULTY

Total No. of Students Registered		Total No. of Students Appeared	
Expected Pass%:		Secured Pass%:	
Expected O Grade		Secured O Grade	
Expected A+ Grade		Secured A+ Grade	
Expected A Grade		Secured A Grade	
Expected B+ Grade		Secured B+ Grade	
Expected B Grade		Secured B Grade	
Expected RA (Re-appear)		Secured RA (Re-appear)	

Lessons Learned:

Corrective Actions:

Dr.N.PRAKASH

COURSE FACILITATOR

PRINCIPAL/DIRECTOR