

# GOVT. COLLEGE GIRLS PADHA (KARNAL)

## Lesson Plan (2022-23)

Name of the Assistant Professor: Dr.Karamjit Kaur, Assistant Professor  
(Commerce) Class: B.Com 4<sup>th</sup> Sem

Subject: MANAGEMENT ACCOUNTING BC-601

### LESSON PLAN, FEBRUARY, 2023

WEEK	TOPIC COVERED	
I	Management Accounting: Concept, Scope, Techniques And Significance, Comparison Between Financial Accounting, Cost Accounting And Management Accounting.	Introduction
II	Management Reporting: Need And Type Of Reports.	-----
III	Management Reporting: Need And Type of Reports.	Explains working structure also
IV	Analysis of Financial Statements: Comparative Statements, Common Size Statements,	
<b>LESSON PLAN, MARCH ,2023</b>		
I	Ratio Analysis: Liquidity, Solvency And Other Ratio	·Introduction
II	Profitability And Turnover; Trend Analysis./Numerical	-----
III	Cash Flow Statements: Need And Method Of Preparing Statements.	-----
IV	NUMERICAL /TEST	Introduction
<b>LESSON PLAN, APRIL , 2023</b>		
I	Funds Flow Statements: Need And Method Of Preparing Statements.	-----
II	Absorption V/S variable costing: features and income determination, cost volume profit analysis, breakeven analysis, contribution;	Introduction, and rules
III	P/V ratio, break-even point, Margin of safety, Angle of incidence, determination of cost indifference point.	Introduction
IV	NUMERICAL	Introduction
<b>LESSON PLAN, MAY , 2023</b>		
I	Budgeting and Budgetary Control: Need, Methods And Types of Budgets, Essentials of Budgetary Control System.	
II	NUMERCAL/TEST	
III	Revision / Sessional test	
IV	EXAM MAY/JUNE 2023	

  
24/1/23