

SARASWATI MAHILA MAHAVIDYALAYA, PALWAL

LESSON PLAN

Class : B. Com. III years

Semester : 5th

Paper : Accounting for Management Session : 2020-2021

Lectures	Topic
L1	Introduction of subject & Syllabus
L2 - 12	Unit I. Management Accounting : Nature and scope, Meaning and Functions Tools and techniques of management accountings, Importance and limitations, Principles of Mgt.-Accounting. Difference between Management, Financial and Cost Accounting. The Role of Mgt. Accountant, The Controller, The Treasurer.
13 - 16	Revision and Assignment Unit II.
17 - 42	Analysis and Interpretation of Financial Statements : Meaning and types of financial statements (FS), analysis and interpretation of FS, Types of financial

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	analysis (F.A.), steps involved in (FA) financial analysis, techniques of FA. Ratio Analysis: meaning of ratios, classification of ratios, Profitability ratios, balance-sheet ratios, and turnover ratios, advantages and limitations of ratio analysis.
43-46	Revision and Tests of Unit II Unit III
47-67	Cash Flow Statement: Meaning objectives, limitations and accounting procedure; Financial Planning: meaning, objectives, limitations and determination of financial requirements.
68-70	Revision and Tests of Unit III Unit IV
71-90	Capital Budgeting; Meaning, nature, need, importance, appraisal methods; Capital rationing.