**Lesson Plan**

**Session: 2025-26**

Faculty Name: Dr. Anshu

Subject:- Accounting for Management

Class: B.Com 5th Semester

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| Week 1  21st July – 26th July, 2025 | Management Accounting- Nature and Scope: Financial Accounting, Objectives and Functions of Financial Accounting, Principles of Financial Accounting, Limitations of financial accounting. |
| Week 2  28th July – 2nd Aug, 2025 | Cost Accounting Objectives and Importance of Cost Accounting , Management Accounting, Functions of Management Accounting, Scope of Management Accounting , Distinction between Management Accounting and Financial Accounting, Distinction between Cost Accounting and Management Accounting |
| Week 3  4th Aug – 9th Aug, 2025 | Utility of Management Accounting, Limitations of Management Accounting, Techniques of Management Accounting. Financial statements: Meaning of financial statements. Income Statement – Manufacturing Account, Trading Account, Profit and Loss Account. |
| Week 4  11th Aug – 16th Aug, 2025 | Balance sheet-Forms of Balance Sheet, Relationship between Profit & Loss, Nature of Financial Statements, Essential of Good Financial Statements, Parties interested in Financial Statements, Limitations of financial statements. |
| Week 5  18th Aug – 23rd Aug, 2025 | Analysis and Interpretation of financial statements, Process of financial analysis, Types of financial analysis, Objective and significance of financial analysis. Techniques of Financial Analysis: Comparative Financial Statements, Comparative Balance Sheet, Significance of comparative balance sheet |
| Week 6  25th Aug – 30th Aug, 2025 | Comparative Profit and Loss account. Comparative statement of cost of production, comparative statement of working capital, Common size statements, trend Analysis. Ratio Analysis: Meaning of Ratio Analysis, Objectives and significance of ratio analysis. |
| Week 7  1st Sept. – 6th Sept. 2025 | Limitations of Ratio Analysis, Interpretation of Ratios, Classification of Ratios- Liquidity Ratios: Current Ratio, Liquidity Ratios, Turnover/Activity Ratios: Inventory Turnover ratio, Debtors/Receivables Turnover Ratio, Average Period of Collection. |
| Week 8  8th Sept. – 13th Sept. 2025 | Creditors Turnover Ratio, Average period of Payment and other turnover ratios Profitability Ratios: Profitability ratios related to sales – Gross Profit Ratio, Net Profit Ratio, Operating Ratio, and Expense Ratio. |
| Week 9  15th Sept. – 20th Sept. 2025 | Profitability ratios based on Investment- Return on total assets, Return on net capital employed Leverage ratios- Debt equity ratio, fixed assets to proprietor funds ratio, capital gearing ratio and other related ratios. |
| Week 10  22nd Sept. – 27th Sept. 2025 | Return on shareholders’ funds: Return on total shareholders’ funds, return on ordinary shareholders’ funds Earning per share, Dividend per share, Dividend payout ratio, Dividend and earning yield, Price-Earnings ratio. |
| Week 11  29th Sept. – 4th Oct, 2025 | Cash Flow Statement: Meaning, Procedure of preparing cash flow statement, Classification of cash flows, Cash flows from operating activities, Cash flows from financing activities Cash flow statement: Cash flow from investing activities. |
| Week 12  6th Oct – 11th Oct, 2025 | Capital Budgeting: Meaning and Features of capital budgeting, Importance of capital budgeting, Kinds of Capital budgeting decisions – Accept-Reject Decision, Mutually exclusive Investment Decision and Capital Rationing Decision, |
| Week 13  13th Oct -18th Oct, 2025 | Importance of cash flow statement, Limitations of cash flow statement, Difference between cash flow statement and funds flow statement and cash budget. |
| **Diwali Break from 19th Oct to 26th Oct, 2025** | |
| Week 14  27th Oct – 1st Nov, 2025 | Financial Planning: Meaning – Narrow and Broader concept of Financial planning, objectives significance and procedure of financial planning, Principles of sound financial plan, Assessment of fixed assets requirements, assessment of current assets requirement. |
| Week 15  3rd Nov- 8th Nov, 2025 | Assessment of funds requirements of intangible assets. Techniques of capital budgeting or Ranking Investment Proposals: Traditional Techniques- Pay Back Method, Post back reciprocal method. |
| Week 16  10th Nov – 15th Nov, 2025 | Capital Budgeting Techniques: Post pay-back period method and discounted pay back method. Traditional Techniques of Capital budgeting- Average Rate of Return Method. |
| Week 17  17th Nov – 22nd Nov, 2025 | Discounted Cash Flow Techniques: Net Present Value Method, Internal Rate of Return Method, Profitability index Method and Terminal Value Method of Capital Budgeting. |
| Week 18  24th Nov – 1st Dec, 2025 | Revision |

Note: Class Tests, Group Discussions and Presentation with Assignment will be organized from time to time as per requirement.