**Central University of Jammu**

**HRM & OB**

**Teaching Plan**

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| Course Name | **Management Accounting** |
| Course Code | **PGHRM1C005T** |
| Course objectives | The basic objective of this course is to enable the management students to impart knowledge of  accounting concepts and techniques and also to develop skills in utilizing the accounting and  financial information in the process of managerial decision-making |
| Credit Hours | 4 |
| Lecture /Weeks | 4 |
| Semester | Ist |
| Course In Charge | Asif Ali |
| Grading | Mid Term 25%  Continuous Assessment 25%  Final exams 50% |

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|  | **Topic** | **Hrs.** | **Suggested Readings** |
| **Week1** | Financial Accounting-Concept, importance and scope | 1 Hr | Accounting for Management by S.N. Maheshwari, Suneel & sharad Maheshwari. |
| (GAAP )Accounting concepts, conventions | 3 Hr | Accounting for Management by S.N. Maheshwari, Suneel & sharad Maheshwari. |
| Tutorial / Case Study | 1 Hr |  |
| **Week2** | Accounting as Information System | 1 Hr | Management Accounting by Khan & Jain |
| Golden Rules for Accounting | 1Hr | Accounting for Management by S.N. Maheshwari, Suneel & sharad Maheshwari. |
| Preparation of Journal, Ledger Entries | 2 Hr | Accounting for Management by S.N. Maheshwari, Suneel & sharad Maheshwari. |
| Tutorial / Case Study | 1 Hr |  |
| **Week3** | Trial Balance. Trail Balance Adjustments | 1 Hr | Accounting for Management by S.N. Maheshwari, Suneel & sharad Maheshwari. |
| Exercise | 1 Hr | Accounting for Management by S.N. Maheshwari, Suneel & sharad Maheshwari. |
| Concepts and methods of Depreciation including Straight line method, Diminishing balance  method, Units of activity and Sum of digits Method | 2Hr | Accounting for Management by S.N. Maheshwari, Suneel & sharad Maheshwari. |
| Tutorial/ Case Study | 1Hr |  |
| **Week4** | Exercise (Depreciation Methods) | 1 Hr | Accounting for Management by S.N. Maheshwari, Suneel & sharad Maheshwari. |
| Preparation of Final Accounts–Manufacturing Account, Trading | 2hr | Accounting for Management by S.N. Maheshwari, Suneel & sharad Maheshwari. |
| Exercise | 1Hr | Accounting for Management by S.N. Maheshwari, Suneel & sharad Maheshwari. |
| Tutorial/ Case Study | 1Hr |  |
| **Week5** | Final Accounts: P/L Account | 1Hr | Accounting for Management by S.N. Maheshwari, Suneel & sharad Maheshwari. |
| Adjustments in final accounts | 1 Hr | Accounting for Management by S.N. Maheshwari, Suneel & sharad Maheshwari. |
| Balance Sheet | 2 Hr | Accounting for Management by S.N. Maheshwari, Suneel & sharad Maheshwari. |
| Tutorial/ Case Study | 1Hr |  |
| **Week6** | Exercise P/L A/c ,Balance sheet | 2Hr | Accounting for Management by S.N. Maheshwari, Suneel & sharad Maheshwari. |
| Hands on practice how to read company final accounts | 1 Hr | Principles of Accounting by Reeve,Warren & Duchac And Management Accounting by Khan & Jain |
| Exercise | 1Hr | Principles of Accounting by Reeve,Warren & Duchac AND Management Accounting by Khan & Jain |
| Tutorial/ Case Study | 1Hr |  |
| **Week7** | Management Accounting- Concept, need, importance and scope | 1 Hr | Management Accounting by Khan & Jain |
| Horizontal and vertical analysis of Financial Statements | 2 Hr | Principles of Accounting by Reeve,Warren & Duchac |
| Introduction to Ratio Analysis | 1 Hr | Accounting for Management by S.N. Maheshwari, Suneel & sharad Maheshwari. |
| Tutorial/ Case Study | 1Hr |  |
| **Week8** | Liquidity Ratio Analysis | 1Hr | Accounting for Management by S.N. Maheshwari, Suneel & sharad Maheshwari. |
| Exercise | 1Hr | Accounting for Management by S.N. Maheshwari, Suneel & sharad Maheshwari. |
| Profitability Ratio Analysis | 1Hr | Accounting for Management by S.N. Maheshwari, Suneel & sharad Maheshwari. |
| Exercise | 1Hr | Accounting for Management by S.N. Maheshwari, Suneel & sharad Maheshwari. |
| Tutorial/ Case Study | 1Hr |  |
| **Week9** | Activity Ratio Analysis & Solvency Ratio | 2Hr | Accounting for Management by S.N. Maheshwari, Suneel & sharad Maheshwari. |
| Exercise | 1Hr | Accounting for Management by S.N. Maheshwari, Suneel & sharad Maheshwari. |
| Introduction to Fund Flow & Cash Flow and difference between two | 1Hr | Management Accounting by Khan & Jain |
| Tutorial/ Case Study | 1Hr |  |
| **Week10** | Preparation of Fund Flow Statement | 2 Hr | Management Accounting by Khan & Jain |
| Exercise | 2 Hr | Management Accounting by Khan & Jain |
| Tutorial/ Case Study | 1Hr |  |
| **Week11** | Preparation of Cash Flow Statement | 2 Hr | Management Accounting by Khan & Jain |
| Exercise | 2 Hr | Management Accounting by Khan & Jain |
| Tutorial/ Case Study | 1Hr |  |
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| **Week12** | Cost Accounting: Concept, need, importance and scope | 2 Hr | Management Accounting by Khan & Jain |
| Classification of various costs. | 1 Hr | Management Accounting by Khan & Jain |
| Preparation of Cost Sheet | 1Hr | Management Accounting by Khan & Jain |
| Tutorial/ Case Study | 1 Hr |  |
| **Week13** | Budgeting Concepts | 1 Hr | Accounting for Management by S.N. Maheshwari, Suneel & sharad Maheshwari. |
| Cash Budget | 1 Hr | Management Accounting by Khan & Jain |
| Exercise | 2 hr | Management Accounting by Khan & Jain |
| Tutorial/ Case Study | 1 Hr |  |
| **Week14** | Production Budget | 1 Hr | Management Accounting by Khan & Jain |
| Exercise | 2 Hr | Management Accounting by Khan & Jain |
| Sales Budget | 1 Hr | Management Accounting by Khan & Jain |
| Tutorial/ Case Study | 1 Hr |  |
| **Week15** | Sales Budget Exercise | 2 Hr | Management Accounting by Khan & Jain |
| Zero Base Budgeting | 1 Hr | Management Accounting by Khan & Jain |
| Exercise | 1 Hr | Management Accounting by Khan & Jain |
| Tutorial/ Case Study | 1 Hr |  |
| **Week16** | Marginal and absorption costing & differences | 1 Hr | Management Accounting by Khan & Jain |
| Concept & utility of CVP analysis in business decision making. | 1 Hr | Management Accounting by Khan & Jain |
| CVP Analysis | 2 Hr | Management Accounting by Khan & Jain |
| Tutorial/ Case Study | 1 Hr |  |
| **Week17** | CVP Analysis Exercise | 1 Hr | Management Accounting by Khan & Jain |
| Standard costing and Variance Analysis | 1 Hr | Management Accounting by Khan & Jain |
| Material Variance Types & Exercise | 2 Hr | Management Accounting by Khan & Jain |
| Tutorial/ Case Study | 1 Hr |  |
| **Week18** | Labour Variances Types & Exercise | 2 Hr | Management Accounting by Khan & Jain |
| Material & Labour Mix Variance | 1 Hr | Management Accounting by Khan & Jain |
| Exercise | 1 Hr | Management Accounting by Khan & Jain |
| Tutorial/ Case Study | 1 Hr |  |