

# **COURSE PLAN**

**BACHELOR OF SCIENCE IN BUSINESS ADMINISTRATION  
(BSBA)**

**SEMESTER FOUR**

**PRINCIPLES OF MANAGERIAL ACCOUNTING**

**COURSE CODE – ACCT-104**

**PREPARED BY**

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## COURSE PLAN

<b>Programme</b>	BSBA in Accounting
<b>Course Code</b>	ACCT-104
<b>Course Title</b>	PRINCIPLES OF MANAGERIAL ACCOUNTING
<b>Year</b>	Second Year
<b>Semester</b>	Fourth Semester
<b>Learning Objectives</b>	<ul style="list-style-type: none"> <li>• Understanding the Concepts of Managerial Accounting and its Principles</li> <li>• Identify &amp; Discuss the techniques and tools of Managerial Accounting</li> <li>• Understanding about the various tools</li> <li>• Demonstrating the calculation of various ratios for planning and control purpose</li> <li>• Understands the concepts of Cost Volume Profit Analysis</li> </ul>

**Reference: "Introduction to Management Accounting" Horngren, Sundem, Stratton, Burgstahler and Schatzberg 14<sup>th</sup> Edition, (2008), Prentice Hall,**

Session	Concept / Topic to Teach	Session Objectives	Resources	Remarks
1	<p>Introduce myself – background, experience, etc.</p> <p>Set ground rules – students to be advised to feel free to ask any question if they do not understand a word/phrase; students be asked to come on time; students to be informed that there will be mid-term &amp; end of term final exam. To introduce the course</p>	<p>To introduce the teacher &amp; subject introduced;</p> <p>Students to be made aware why to study and what is the course about.</p>	<p>Course Outline/Syllabus PPT-1</p>	
2	<b>Introduction to Managerial Accounting:</b> Meaning of Managerial Accounting	To familiarize the students with basics of Managerial Accounting	Ref:- pg.5	
3	Definition of Managerial Accounting	To familiarize the students with Definition Managerial Accounting	PPT	

4	Objectives of Managerial Accounting	To familiarize the students with the basic objectives of Managerial Accounting	PPT	
5	Objectives of Managerial Accounting	To familiarize the students with the basic objectives of Managerial Accounting	PPT	
6	Introduction of Financial Accounting	To acquaint the students with the basics of Financial Accounting	Refs:- pg.5,682	
7	Introduction of Cost Accounting	To acquaint the students with the concept of Cost Accounting	PPT	
8	Difference between Financial Accounting and Managerial Accounting	To acquaint the students with the difference between financial accounting and managerial accounting	PPT	
9	Difference between Financial and Managerial Accounting	To acquaint the students with the difference between financial accounting and managerial accounting	Ref:- pg.6	
10	Difference between Managerial Accounting and Cost Accounting	To acquaint the students with the difference between managerial accounting and cost accounting	PPT	
11	Difference between Managerial Accounting and Cost Accounting	To acquaint the students with the difference between managerial accounting and cost accounting	PPT	
12	<b>Concept Check: Introduction to Managerial Accounting</b>	Quiz-1 & Home Assignment - 1		
13	<b>Analysis and Interpretation of Financial Statements-I: Meaning of Financial Statements</b>	To give students knowledge about the meaning of financial statements	PPT-2 Ref:- pg.682-687	
14	Essential Qualities of Financial Statements	To give students knowledge about the essential qualities of financial statements	PPT	
15	Importance of Financial Statements and Limitations of Financial Statements	To give students knowledge about the importance and limitations of financial statements	PPT	
16	Meaning of Analysis of Financial Statements	To give students knowledge about the meaning of analysis of financial statement	Ref:- pg.797-799	
17	Procedure and Objectives of Analysis of Financial Statements	To give students knowledge about the procedure and objectives analysis of financial statement	PPT	

18	Form of Income Statement	To explain with the help of Income Statement what has happened to a business as a result of business operations between two Balance Sheet dates	Ref:– pg.682-687	
19	Form of Income Statement	To explain Multiple Income Statement	Ref: –pg. 682-687,	
20	Form of Balance Sheet	To explain the meaning of balance sheet with various headings of Balance Sheet	Ref: –pg. 728-736	
21	Form of Balance Sheet	To explain the meaning of balance sheet with various headings of Balance Sheet	Ref: –pg. 728-736	
22	Tools of Financial Statement Analysis	To acquaint the students with the various types of Tools of Financial Statement Analysis	PPT	
23	Tools of Financial Statement Analysis	To acquaint the students with the various types of Tools of Financial Statement Analysis	PPT	
24	<b>Concept Check: Analysis and Interpretation of Financial Statements-I</b>	Quiz-2 & Home Assignment - 2		
25	<b>MID SEMESTER EXAMINATION-I</b>		<b>SESSION (1-24)</b>	
26	Preparation of Comparative Financial Statements	To explain the concept of Comparative Financial Statement and preparation of Comparative Financial Statements with few examples	PPT-3 Ref: – pg.797 to 799	
27	Preparation of Comparative Financial Statements	To explain the concept of Comparative Financial Statement and preparation of Comparative Financial Statements with few examples	PPT-3	
28	Preparation of Comparative Financial Statements	To explain the concept of Comparative Financial Statement and preparation of Comparative Financial Statements with few examples	PPT	
29	Preparation of Common Size Financial Statements	To explain the concept of Common Size Financial Statements and preparation of Common Size Financial Statements with examples and explain how the figures as a percentage of the totals to make	Ref: – pg.799-800	

		them easily understandable.		
30	Preparation of Common Size Financial Statements	To explain the concept of Common Size Financial Statements and preparation of Common Size Financial Statements with examples and explain how the figures as a percentage of the totals to make them easily understandable.	PPT	
31	Preparation of Common Size Financial Statements	To explain the concept of Common Size Financial Statements and preparation of Common Size Financial Statements with examples and explain how the figures as a percentage of the totals to make them easily understandable.	PPT	
32	Preparation of Common Size Financial Statements	To explain the concept of Common Size Financial Statements and preparation of Common Size Financial Statements with examples and explain how the figures as a percentage of the totals to make them easily understandable.	PPT	
33	Trend Analysis	To explain the concept of Trend Analysis and preparation of Trend Percentage and Trend Ratios with few examples.	PPT	
34	Trend Analysis	To explain the concept of Trend Analysis and preparation of Trend Percentage and Trend Ratios with few examples.	PPT	
35	<b>Concept Check: Comparative, Common size and Trend Analysis</b>	Quiz-3 & Home Assignment - 3		
36	<b>Ratio Analysis:</b> Meaning of Ratio and Importance of Ratio Analysis	This chapter is intended to aware the students with the concepts of Ratios, Mode of expression, what is the importance of the ratio analysis	PPT-4	
37	<b>Ratio Analysis:</b> Meaning of Ratio and Importance of Ratio Analysis	This chapter is intended to aware the students with the concepts of Ratios, Mode of expression, what are the basic steps of ratio analysis	PPT	
38	Classification of Ratios: on the basis of Profitability, Liquidity, Solvency Ratio	To acquaint the students with the various types of profitability of ratios	Ref:- pg.800 to 805	

39	Classification of Ratios: on the basis of Profitability, Liquidity, Solvency Ratio	To acquaint the students with the various types of profitability of ratios	Ref:- pg.800 to 805	
40	Classification of Ratios: on the basis of Profitability, Liquidity, Solvency Ratio	To acquaint the students with the various types of Liquidity Ratio	Ref:- pg.800 to 805	
41	Classification of Ratios: on the basis of Profitability, Liquidity, Solvency Ratio	To acquaint the students with the various types of Liquidity Ratio	Ref:- pg.800 to 805	
42	Classification of Ratios: on the basis of Profitability, Liquidity, Solvency Ratio	To acquaint the students with the various types of Solvency ratios	Ref: – pg.800 to 805	
43	Classification of Ratios: on the basis of Profitability, Liquidity, Solvency Ratio	To acquaint the students with the various types of Solvency ratios	Ref: – pg.800 to 805	
44	Calculation of Various Ratios,	To give practical knowledge for calculation of various ratios	Ref: – pg.800 to 805	
45	Calculation of Various Ratios,	To give practical knowledge for calculation of various ratios	Ref: – pg.800 to 805	
46	Du-Pont Analysis	The explain the Du – Pont Chart	PPT	
47	<b>Concept Check: Ratio Analysis</b>	Quiz-4 & Home Assignment - 4		
48	<b>MID TERM EXAMINATION - II</b>		<b>SESSION (26-47)</b>	
49	<b>Cost Volume Profit Analysis-I:</b> Cost Drivers, Variable & Fixed Cost Behaviour	To familiarize the students with basic Concepts of Cost Volume Profit Analysis, Cost Drivers Variable & Fixed Cost Behaviour	PPT-5 Ref:- pg.46-50	
50	Cost Volume Profit Analysis-I: Cost Drivers, Variable & Fixed Cost Behaviour	To familiarize the students with basic Concepts of Cost Volume Profit Analysis, Cost Drivers Variable & Fixed Cost Behaviour	Ref: – pg.46 - 50	
51	Difficulties in Classifying Costs	To explain the difficulties in classifying costs	Ref:- pg.53	
52	<b>Cost Volume Profit Analysis –II:</b> Break Even Point, Margin of Safety	To explain the concept of Break Even Point and Margin of Safety	Ref:- pg. 53 - 68	
53	Cost Volume Profit Analysis –II: Break Even Point, Margin of Safety	To explain the concept of Break Even Point and Margin of Safety	Ref:- pg. 53 - 68	
54	Cost Volume Profit Analysis –II: Break Even Point, Margin of Safety	To explain the concept of Break Even Point and Margin of Safety	Ref:- pg. 53 - 68	

55	<b>Concept Check: Cost Volume Profit Analysis I &amp; II</b>	Quiz-5 & Home Assignment - 5		
56	Course Review	Review all the concepts introduced in the course work.		
	<b>FINAL EXAMINATION</b>		<b>COMPLETE COURSE SYLLABUS (SESSION (1-56))</b>	