

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI
COURSE PLAN June - November 2024

Department : Commerce
Name/s of the Faculty : Dr. S Shanthi
Course Title : Management Accounting
Course Code : 23CM/MC/MA35
Shift : I

COURSE OUTCOMES (COs)

COs	Description	CL
CO1	Interpret the data for financial statement analysis	K1
CO2	Apply the relevant tools and techniques for cost control and effective planning	K2
CO3	Analyse the variance between actual cost and standard cost.	K3
CO4	Estimate the projections based on budgetary analysis	K4
CO5	Devise strategies for effective managerial decision making	K5

Week	Unit No.	Content	Cognitive Level	Teaching Hours	COs	Teaching Learning Methodology	Assessment Methods
Jun 19 – 26, 2024 (Day Order 1 - 6)	1	Introduction 1.1 Management Accounting – Meaning, Definition, Nature and Scope 1.2 The difference and relationship between Management Accounting, Financial Accounting and Cost Accounting	K1–K2 K1–K3	5	CO 1- 3	Lecture and Class Presentation	CA I and Component (Quiz)
Jun 27 – July 4, 2024 (Day Order 1 - 6)	1	1.3 Tools and Techniques of Management Accounting 1.4 Advantages and Limitations of Management Accounting 1.5 Duties and functions of Management Accountant, Organization for Management Accounting	K1–K4	5	CO 1- 5	Lecture and Class Presentation	CA I and Component (Quiz)
July 5 – 12, 2024 (Day Order 1 - 6)	2	Financial Statement Analysis and Interpretation 2.1 Meaning and Process of Financial Statement Analysis 2.2 Objectives, Types and Procedure for Analysis and Interpretation of Financial Statements 2.3 Tools of Financial Statement Analysis - Comparative Statement Analysis, Common Size Statement Analysis and Trend Analysis	K1– K2 K2–K4	5	CO 1- 5	Lecture, case analysis and Problem Solving	CA I & Component
July 15 – 23, 2024 (Day Order 1 - 6)	2	2.4 Ratio Analysis – Profitability Ratios, Turnover Ratios, Short Term and Long Term Solvency Ratios, Construction of the Balance Sheet using Ratios	K2 – K5	5	CO 1- 5	Lecture, case analysis and Problem Solving	CA I & Component (Assignment)
July 24 – 31, 2024 (Day Order 1 - 6)	2	2.4 Ratio Analysis – Construction of the Balance Sheet using Ratios	K2 – K5	5	CO 1- 5	Lecture, case analysis and Problem Solving	CA I

Aug 1 – 5, 2024 (Day Order 1 - 3)	3	Marginal Costing and its Application 3.1 Definition, Meaning and features of Marginal Costing 3.2 Marginal Costing and Absorption Costing	K1–K2	2	CO 1- 5	Case analysis and Problem Solving	CA II & Component (Quiz)
Aug 6 – 10, 2024	C.A. Test – I						
Aug 12 – 14, 2024 (Day Order 4- 6)	3	3.3 Cost-Volume-Profit Analysis: Break Even analysis, Margin of safety.	K1–K5	3	CO 1- 5	Case analysis and Problem Solving	CA II & Component (Quiz)
Aug 16 – 23, 2024 (Day Order 1- 6)	3	3.3 Cost-Volume-Profit Analysis: Break Even analysis, Margin of safety (Contd.)	K1–K5	5	CO 1- 5	Case analysis and Problem Solving	CA II & Component (Test)
Aug 27 – Sep 3, 2024 (Day Order 1- 6)	3	3.4 Application of Marginal Costing - Decision Making: Key factor, Make or Buy, Product Mix, Operate or Shut, Fixation of Selling Price	K1–K5	5	CO 1- 5	Case analysis and Problem Solving	CA II & Component (Test)
Sep 4 – 11, 2024 (Day Order 1- 6)	4	Budget and Budgetary Control 4.1 Concepts of Budgets, Budgeting and Budgetary Control 4.2 Objectives, Merits and Limitations of Budgetary Control	K1– K2	5	CO 1- 5	Lecture and Presentation	CA II
Sep 12 - 20, 2024 (Day Order 1- 6)	4	4.3 Classification of Budgets and its Preparation – Sales Budget, Purchase Budget, Cost of Production Budget, Fixed and Flexible Budget and Master Budget	K1–K5	5	CO 1- 5	Case analysis and Problem Solving	CA II

Sep 23 - 26, 2024 (Day Order 1-4)	4	4.3 Cash Budget	K1-K5	3	CO 1- 5	Case analysis and Problem Solving	CA II
Sep 27 – Oct 3, 2024	C.A. Test – II						
Oct 4 – 5, 2024 (Day 5 & 6)	5	Standard Costing and Variance Analysis 5.1 Meaning of Standard Cost and Standard Costing, Advantages, Limitations and Application	K1-K2	2	CO 1- 5	Lecture and Presentation	Class Assignment
Oct 7 - 15, 2024 (Day Order 1 to 6)	5	5.2 Variance Analysis – Material, Labour,	K1-K5	5	CO 1- 5	Case analysis and Problem Solving	Component (Test)
Oct 16 - 22, 2024 (Day Order 1 to 6)	5	5.2 Overhead and Sales Variances	K1-K5	5	CO 1- 5	Case analysis and Problem Solving	Class Assignment
Oct 23 - 24, 2024 (Day Order 1 to 2)	REVISION						

Third Component:

- Assignment on Ratio Analysis – 20 marks
- Quiz (Theory and Formula on Unit I and III) – 10 marks
- Test on Marginal Costing and Analysis of Variance – 20 marks