



St.Thomas College of Arts and Science



Koyambedu,Chennai-107

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Department :Commerce

Lesson Plan - 18 Weeks (November 2019 -March 2020)

Week	Date	Day	Class: III B.Com B Management Accounting CPZ6B	Class: I M.Com Advanced Cost and Management Accounting KDA2A
1	28-Nov-19	THURSDAY	Management Accounting - Introduction, Meaning, Definition, History, Functions, Objectives and Scope	Installation of costing system
	29-Nov-19	FRIDAY	Distinction, Tools and Installation, Role , Function and Duties of Management Accountant	Records required to be maintained under the Companies Act
	30-Nov-19	SATURDAY	Financial Statements - Introduction, Objectives, Nature and Importance	Management control and information system
	1-Dec-19	SUNDAY	HOLIDAY	
2	2-Dec-19	MONDAY	Financial Statements - Adantages and Limitations	Cost reduction and cost control techniques
	3-Dec-19	TUESDAY	Financial Statements - Methods, Types, Comparative Statement	Cost reduction and cost control techniques
	4-Dec-19	WEDNESDAY	Comparative Income and Financial Statements - Problems	Control over wastages, scrap, spoilage and defectives
	5-Dec-19	THURSDAY	Common Size Income and Financial Statement - Problems	Control over wastages, scrap, spoilage and defectives
	6-Dec-19	FRIDAY	Common Size Income and Financial Statement - Problems, Trend Income and Financial Statment	Costing methods
	7-Dec-19	SATURDAY	Trend Income and Financial Statment	Product costing
	8-Dec-19	SUNDAY	HOLIDAY	
	9-Dec-19	MONDAY	Ratio Analysis - Introduction	Product costing

3	10-Dec-19	TUESDAY	Ratio Analysis - Steps and Interpretations.	Process costing - Introduction
	11-Dec-19	WEDNESDAY	Advantages and Limitations, Classifications - Liquidity, Profitability, Solvency and Turnover Ratios.	Process costing - Types of problem and Format
	12-Dec-19	THURSDAY	Ratio Analysis - Problems - Profitability	Process costing - Simple problem
	13-Dec-19	FRIDAY	Ratio Analysis - Problems - Profitability, Ratio Analysis - Problems - Profitability	Process costing - Simple problem
	14-Dec-19	SATURDAY	Ratio Analysis - Problems - Turnover	Process costing - Advanced problem
	15-Dec-19	SUNDAY	HOLIDAY	
	16-Dec-19	MONDAY	Ratio Analysis - Problems - Turnover	Process costing - Advanced problem
4	17-Dec-19	TUESDAY	Ratio Analysis - Problems - Turnover	Process costing - Advanced problem
	18-Dec-19	WEDNESDAY	Ratio Analysis - Problems - Turnover	Treatment of equivalent units
	19-Dec-19	THURSDAY	Ratio Analysis - Problems - Solvency	Treatment of equivalent units
	20-Dec-19	FRIDAY	Ratio Analysis - Problems - Solvency, Ratio Analysis - Problems - Solvency	Treatment of equivalent units
	21-Dec-19	SATURDAY	Ratio Analysis - Problems - Preparation of Ratios from given statement	Treatment of equivalent units
5	22-Dec-19	SUNDAY	CHRISTMAS HOLIDAYS	
	23-Dec-19	MONDAY		
	24-Dec-19	TUESDAY		
	25-Dec-19	WEDNESDAY		
	26-Dec-19	THURSDAY		
	27-Dec-19	FRIDAY		
	28-Dec-19	SATURDAY		
	29-Dec-19	SUNDAY		
	30-Dec-19	MONDAY		
	31-Dec-19	TUESDAY		
	1-Jan-20	WEDNESDAY		
	2-Jan-20	THURSDAY		
	3-Jan-20	FRIDAY	Ratio Analysis - Problems - Preparation of Ratios from given statement	Inter -process profit
6	4-Jan-20	SATURDAY	Ratio Analysis - Problems - Preparation of Ratios from given statement	Inter -process profit
	5-Jan-20	SUNDAY	HOLIDAY	
	6-Jan-20	MONDAY		

INTERNAL ASSESSMENT-1

7	7-Jan-20	TUESDAY		
	8-Jan-20	WEDNESDAY		
	9-Jan-20	THURSDAY		
	10-Jan-20	FRIDAY		
	11-Jan-20	SATURDAY	Ratio Analysis - Problems - Preparation of Ratios from given statement	Inter -process profit
	12-Jan-20	SUNDAY	HOLIDAY	
	8	13-Jan-20	MONDAY	
14-Jan-20		TUESDAY		
15-Jan-20		WEDNESDAY		
16-Jan-20		THURSDAY	PONGAL HOLIDAYS	
17-Jan-20		FRIDAY		
18-Jan-20		SATURDAY		
19-Jan-20		SUNDAY		
9	20-Jan-20	MONDAY	Ratio Analysis - Problems - Preparation of statements from given ratios.	JIT costing
	21-Jan-20	TUESDAY	Ratio Analysis - Problems - Preparation of statements from given ratios.	Activity based costing
	22-Jan-20	WEDNESDAY	Ratio Analysis - Problems - Preparation of statements from given ratios.Ratio Analysis - Problems - Preparation of statements from given ratios.	Budgets and Budgeting control
	23-Jan-20	THURSDAY	Ratio Analysis - Problems - Preparation of statements from given ratios.	Types of Budgets
	24-Jan-20	FRIDAY		Functional Budgets
	25-Jan-20	SATURDAY	Ratio Analysis - Problems - Preparation of statements from given ratios.	Functional Budgets
	26-Jan-20	SUNDAY	HOLIDAY	
	27-Jan-20	MONDAY	Funds Flow Analysis - Introduction, Objectives, Statement of changes in working capital	Functional Budgets
	28-Jan-20	TUESDAY	Funds Flow Analysis - Statement of changes in working capital - Problems	Cash Budgets

10	29-Jan-20	WEDNESDAY	Funds Flow Analysis - Funds from operations - Problems, Funds Flow Analysis - Funds from operations - Problems	Cash Budgets
	30-Jan-20	THURSDAY	Funds Flow Analysis - Funds from operations - Problems	Cash Budgets
	31-Jan-20	FRIDAY		Flexible Budgets
	1-Feb-20	SATURDAY	Funds Flow Analysis - Funds flow statement - Problems	Flexible Budgets
	2-Feb-20	SUNDAY	HOLIDAY	
11	3-Feb-20	MONDAY	Funds Flow Analysis - Funds flow statement - Problems	Flexible Budgets
	4-Feb-20	TUESDAY	Funds Flow Analysis - Funds flow statement - Problems	Flexible Budgets
	5-Feb-20	WEDNESDAY	Funds Flow Analysis - Funds flow statement - Problems, Cash Flow Analysis - Introduction, Objectives, Cash Flow Statement - Indirect Method	Flexible Budgets
	6-Feb-20	THURSDAY	Cash Flow Statement - Problems	Zero Base Budgets
	7-Feb-20	FRIDAY		Cost Volume Profit Analysis
	8-Feb-20	SATURDAY	Cash Flow Statement - Problems	Cost Volume Profit Analysis
	9-Feb-20	SUNDAY	HOLIDAY	
12	10-Feb-20	MONDAY	INTERNAL ASSESSMENT-2	
	11-Feb-20	TUESDAY		
	12-Feb-20	WEDNESDAY		
	13-Feb-20	THURSDAY		
	14-Feb-20	FRIDAY		
	15-Feb-20	SATURDAY	Cash Flow Statement - Problems	Cost Volume Profit Analysis
	16-Feb-20	SUNDAY	HOLIDAY	
13	17-Feb-20	MONDAY	Cash Flow Statement - Problems	Cost Volume Profit Analysis
	18-Feb-20	TUESDAY	Cash Flow Statement - Problems	Cost Volume Profit Analysis
	19-Feb-20	WEDNESDAY	Cash Flow Statement - Problems, Cash Flow Statement - Problems	Cost Volume Profit Analysis
	20-Feb-20	THURSDAY	Marginal Costing - Introduction - Evaluation of Marginal Costing	Decision making
	21-Feb-20	FRIDAY		Make or buy

	22-Feb-20	SATURDAY	Marginal Costing - Decision Making Process - Problems	Make or buy
	23-Feb-20	SUNDAY	HOLIDAY	
14	24-Feb-20	MONDAY	Marginal Costing - Decision Making Process - Problems	Own or lease
	25-Feb-20	TUESDAY	Marginal Costing - Decision Making Process - Problems	Repair or renovate,
	26-Feb-20	WEDNESDAY	Budgets - Introduction, Objectives, Importance and Types. Budgetary Control Advantages and Limitations, Installations	Changes Vs. Status quo
	27-Feb-20	THURSDAY	Production, Purchase, Sales Budget - Problems	Sell or scrap
	28-Feb-20	FRIDAY		Export Vs. local sales
	29-Feb-20	SATURDAY	Production, Purchase, Sales Budget - Problems	Export Vs. local sales
	1-Mar-20	SUNDAY	HOLIDAY	
	15	2-Mar-20	MONDAY	Production, Purchase, Sales Budget - Problems
3-Mar-20		TUESDAY	Cash Budget - Problems	Responsibility Accounting
4-Mar-20		WEDNESDAY	Cash Budget - Problems, Flexible Budget - Problems	Transfer Pricing
5-Mar-20		THURSDAY	Flexible Budget - Problems	Measurement of Segment Performance
6-Mar-20		FRIDAY		Financial Statement analysis
7-Mar-20		SATURDAY	Flexible Budget - Problems	Financial Statement analysis
8-Mar-20		SUNDAY	HOLIDAY	
16		9-Mar-20	MONDAY	INTERNAL ASSESSMENT- 3
	10-Mar-20	TUESDAY		
	11-Mar-20	WEDNESDAY		
	12-Mar-20	THURSDAY		
	13-Mar-20	FRIDAY		
	14-Mar-20	SATURDAY	Master Budget - Problems	Financial Statement analysis
	15-Mar-20	SUNDAY	HOLIDAY	
	16-Mar-20	MONDAY	Capital Budget - Introduction, objectives, Scope and Importance	Ratio analysis

17	17-Mar-20	TUESDAY	Capital Budget - Non Discounted Cash Flow- Pay Back, Post Pay Back and average Profit	Ratio analysis-Problems
	18-Mar-20	WEDNESDAY	Capital Budget - Non Discounted Cash Flow- Pay Back, Post Pay Back and average Profit Problems, Capital Budget - Non Discounted Cash Flow- Pay Back, Post Pay Back and average Profit Problems	Ratio analysis-Problems
	19-Mar-20	THURSDAY	Capital Budget - Non Discounted Cash Flow- Pay Back, Post Pay Back and average Profit Problems	Funds flow statement
	20-Mar-20	FRIDAY		Funds flow statement
	21-Mar-20	SATURDAY	Capital Budget - Discounted Cash Flow- NPV, PI and IRR Methods Problems	Funds flow statement
	22-Mar-20	SUNDAY	HOLIDAY	
18	23-Mar-20	MONDAY	Capital Budget - Discounted Cash Flow- NPV, PI and IRR Methods Problems	Cash flow statement
	24-Mar-20	TUESDAY	Capital Budget - Discounted Cash Flow- NPV, PI and IRR Methods Problems	Cash flow statement
	25-Mar-20	WEDNESDAY	UGADI HOLIDAY	
	26-Mar-20	THURSDAY	Capital Budget - Discounted Cash Flow- NPV, PI and IRR Methods Problems, University QP Revision	University QP Revision
	27-Mar-20	FRIDAY	University QP Revision	University QP Revision