

**PANIPAT INSTITUTE OF ENGINEERING AND TECHNOLOGY  
PANIPAT**

**DEPARTMENT OF BUSINESS ADMINISTRATION  
COURSE PLAN**

**Name: -Dr. Sangeeta**

**Subject Name: - Management Accounting**

**Branch/Semester: - BBA/3rd**

**Subject Code:- 204**

<b>Sr. No.</b>	<b>Lecture No.</b>	<b>Topics To Be Covered</b>	<b>Planned on</b>	<b>Covered On</b>	<b>Remarks</b>
1	L 1	Basic Accounting	16/7/2019		
2	L 2	Basic Accounting:Concepts	18/7/2019		
3	L 3	Accounting: Assumptions and Terminologies	19/7/2019		
4	L 4	Management Accounting- Nature, scope and objectives of accounting;	26/7/2019		
5	L 5	accounts as information system, users of accounting information	30/7/2019		
6	L 6	Difference between Management accounting & Financial Accounting, Limitations	1/8/2019		
7	L 7	Cost accounting-Introduction & concepts	2/8/2019		
8	L 8	Methods of Costing	6/8/2019		
9	L 9	Cost elements	8/8/2019		
10	L 10	Classification of Cost	9/8/2019		
11	L 11	Organisation of Cost acc department,	13/8/2019		
12	L 12	Cost sheet- Performa	16/8/2019		
13	L 13	Cost sheet- Practical	20/8/2019		
14	L 14	Cost sheet- Practical	22/8/2019		
15	L 15	Budgetary Control: Meaning , scope and role in management accounting	23/8/2019		
16	L 16	Organisation of Budgetary Control	27/8/2019		
17	L 17	Classification of Budget	29/8/2019		
18	L 18	Flexible Budget- Practical	30/8/2019		
19	L 19	Cash budget- Practical	3/9/2019		
20	L 20	Operating budget- Practical	6/9/2019		
21	L 21	Master Budget-Practical	10/9/2019		
22	L 22	Zero based Budgeting	12/9/2019		

23	L 23	Performance Budgeting	13/9/2019		
24	L 24	Marginal costing- Basic Concepts	17/9/2019		
25	L 25	Marginal cost Equation and Advantages	19/9/2019		
26	L 26	Contribution and P/v ratio	23/9/2019		
27	L 27	Marginal Costing- Break Even analysis	26/9/2019		
28	L 28	Marginal Costing- Break Even analysis	27/9/2019		
29	L 29	Marginal Costing-Break Even analysis	1/10/2019		
30	L 30	Margi of safety	3/10/2019		
31	L 31	Angle of incidence	4/10/2019		
32	L 32	Practical applications of Marginal Costing	8/10/2019		
33	L 33	Standard costing Introduction and basic concepts	10/10/2019		
34	L 34	Standard Costing: Material Variance	17/10/2019		
35	L 35	Standard Costing: Labor Variance	18/10/2019		
36	L 36	Standard Costing: Overhead Variance	24/10/2019		
37	L 37	Standard costing vs Budgetory Control	25/10/2019		
38	L 38	Controlling Techinques-Basic , Meaning	31/10/2019		
39	L 39	ABC	5/11/2019		
40	L 40	Uniform costing & Balance Score Card	7/11/2019		
41	L 41	Target costing & Responsibility accounting	8/11/2019		
42	L 42	Revision of syllabus	12/11/2019		