

**SINHGAD INSTITUTE OF MANAGEMENT**

(Affiliated to Savitribai Phule Pune University, Approved by AICTE &amp; Accredited by NAAC)



Sinhgad Institutes

**TEACHING PLAN**Name of Subject with code and credits: 101 Managerial Accounting Semester I 101 – Managerial Accounting

3 Credits LTP: 2:1:1 Compulsory Generic Core Course \_\_ (Full Credit) Marks: 50 / 100

Name of the faculty member: Dr. Manisha Badgujar

**Course objectives:**

1. The main objective of managerial accounting is to maximize profit and minimize losses.
2. It is concerned with the presentation of data to predict inconsistencies in finances that help managers make important decisions.
3. Its scope is quite vast and includes several business operations.

Number of session per week: 03	2022-23 (Term - I)	Sem/Class / Division : E
--------------------------------	-----------------------	--------------------------

Sr. No.	Lecture date (DD-MM-YYYY)	Actual date	Name of Unit	Topics	Reference book	Periodic review & Remark
1	28.11.22	28/11	Basic Concepts:	Forms of Business Organization. Meaning and Importance of Accounting in Business Organization,	Management Accounting, Dr. Mahesh Kulkarni	
2	1.12.22	1/12		Basic concepts and terms used in accounting, Capital & Revenue Expenditure,	Management Accounting, Dr. Mahesh Kulkarni	
3	2.12.22	2/12		Capital & Revenue Receipts, Users of Accounting Information. Accounting Concepts and Conventions, Fundamental	Management Accounting, Dr. Mahesh Kulkarni	
4	5.12.22	5/12		Journal, Ledger and Trial Balance	Management Accounting, Dr. Mahesh Kulkarni	



5	8.12.22	8.12
6	9.12.22	9.12
7	12.12.22	12.2
8	13.12.22	13.2
9	16.12.22	
10	19.12.22	19.2
11	22.12.22	22.12
12	23.12.22	23.12
13	26.12.22	26.12

2. Financial Statements

Numerical of Journal, Ledger and Trial Balance	Managerial Accounting, Dr. Mahesh Abale and Dr. Shriprakash Soni
Numerical of Journal, Ledger and Trial Balance	Managerial Accounting, Dr. Mahesh Abale and Dr. Shriprakash Soni
Financial Statements: Meaning of Financial Statements	Management Accounting, Dr. Mahesh Kulkarni
Importance and Objectives of Financial Statements	Managerial Accounting, Dr. Mahesh Abale and Dr. Shriprakash Soni
Meaning of Financial Statements, Importance and Objectives of Financial Statements	Management Accounting, Dr. Mahesh Kulkarni
Preparation of Final Accounts of sole proprietary firm	Managerial Accounting, Dr. Mahesh Abale and Dr. Shriprakash Soni
Final Account Numericals	Management Accounting, Dr. Mahesh Kulkarni
Final Account Numericals	Managerial Accounting, Dr. Mahesh Abale and Dr. Shriprakash Soni
Final Account Numericals	Management Accounting, Dr. Mahesh Kulkarni





14	29.12.22	29.12
15	30.12.22	30.12
16	2.1.23	2.1
17	3.1.233	5.1
18	6.1.23	6.1
19	9.1.23	9.1
20	12.1.23	12.1
21	13.1.23	13.1
22	16.1.23	16.1

3. Cost Accounting

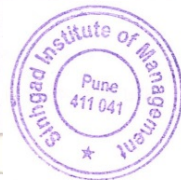
Basic Concepts of Cost Accounting, Objectives	Management Accounting, Dr. Mahesh Kulkarni	
Importance and Advantages of Cost Accounting	Management Accounting, Dr. Mahesh Kulkarni	
Cost Centre, Cost Unit, Elements of Cost,	Financial Cost and Management Accounting, P.Periasamy	
Classification and Analysis of Costs, Relevant and Irrelevant Costs	Financial Cost and Management Accounting, P.Periasamy	
Costs, Sunk Cost, Opportunity Cost	Financial Cost and Management Accounting, P.Periasamy	
Preparation of Cost Sheet	Financial Cost and Management Accounting, P.Periasamy	
Preparation of Cost Sheet numericals	Financial Cost and Management Accounting, P.Periasamy	
Preparation of Cost Sheet numericals	Financial Cost and Management Accounting, P.Periasamy	
Marginal Costing: Meaning, Principles, Advantages and Limitations, Contribution, P/V Ratio, Break-Even Point (BEP),	Financial Cost and Management Accounting, P.Periasamy	



23	19.1.23	19.1
24	20.1.23	20.1
25	23.1.23	23.1
26	27.1.23	30.1
27	30.1.23	30.1
28	2.2.23	2.2
29	3.2.23	3.2
30	6.2.23	6.2
31	9.2.23	9.2

4. Short Term  
Business Decision  
Techniques

Numerical on Break Even Point	Financial Cost and Management Accounting, P.Periasamy	
Numerical on Break Even Point	Accounting For Management, S. N. Maheshwari	
Numerical on Break Even Point	Accounting For Management, S. N. Maheshwari	
Numerical on Break Even Point	Accounting For Management, S. N. Maheshwari	
Numerical on Break Even Point	Accounting For Management, S. N. Maheshwari	
Numerical on Break Even Point	Accounting For Management, S. N. Maheshwari	
Numerical on Break Even Point	Accounting For Management, S. N. Maheshwari	
Numerical on Break Even Point	Accounting For Management, S. N. Maheshwari	
Numerical on Break Even Point	Accounting For Management, S. N. Maheshwari	
Budgetary Control: Meaning of Budget and Budgeting, Importance, Advantages and Disadvantages, Cash Budget and	Accounting For Management, S. N. Maheshwari	





32	10.2.23	15-2	5. Exercising Control – Budgetary Control & Standard Costing	Numerical of Cash Budget Flexible Budget	Accounting For Management, S. N. Maheshwari	
33	13.2.23	13-2		Standard Costing: Meaning, Importance, Advantages and Disadvantages, Cost Variance Analysis. Material	Accounting For Management, S. N. Maheshwari	
34	16.2.23	16-2		Numerical of Material Variances	Accounting For Management, S. N. Maheshwari	
35	17.2.23	17-2		Numerical Labour Variances	Accounting For Management, S. N. Maheshwari	

*Dr. Manisha Badgujar*

Dr. Manisha Badgujar  
FACULTY MEMBER



*Dr. Daniel Penkar*

Dr. Daniel Penkar  
DIRECTOR

## TEACHING PLAN


Name of Subject with code and credits: **\_101 Managerial Accounting Semester I 101 – Managerial Accounting**  
 3 Credits LTP: 2:1:1 Compulsory Generic Core Course \_\_ (Full Credit)      Marks: 50 / 100

Name of the faculty member: **Dr. Manisha Badgujar**

**Course objectives:**

1. The main objective of managerial accounting is to maximize profit and minimize losses.
2. It is concerned with the presentation of data to predict inconsistencies in finances that help managers make important decisions.
3. Its scope is quite vast and includes several business operations.

Number of session per week: 03	2022-23 (Term - I)	Sem/Class / Division : B
--------------------------------	-----------------------	--------------------------

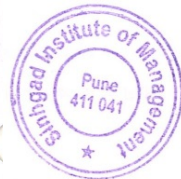
Sr. No.	Lecture date (DD-MM-YYYY)	Actual date	Name of Unit	Topics	Reference book	Periodic review & Remark
1	28.11.22	28.11		Forms of Business Organization. Meaning and Importance of Accounting in Business Organization,	Management Accounting, Dr. Mahesh Kulkarni	
2	29.11.22	/		Basic concepts and terms used in accounting, Capital & Revenue Expenditure,	Management Accounting, Dr. Mahesh Kulkarni	
3	30.11.22	30.11		Capital & Revenue Receipts, Users of Accounting Information. Accounting Concepts and Conventions, Fundamental	Management Accounting, Dr. Mahesh Kulkarni	
4	5.12.22	5/12		Journal, Ledger and Trial Balance	Management Accounting, Dr. Mahesh Kulkarni	



5	6.12.22	8.12	2. Financial Statements	Numerical of Journal, Ledger and Trial Balance	Managerial Accounting, Dr. Mahesh Abale and Dr. Shriprakash Soni	
6	7.12.22	9.12		Numerical of Journal, Ledger and Trial Balance	Managerial Accounting, Dr. Mahesh Abale and Dr. Shriprakash Soni	
7	12.12.22	12.12		Financial Statements: Meaning of Financial Statements	Management Accounting, Dr. Mahesh Kulkarni	
8	13.12.22	Guest Lect		Importance and Objectives of Financial Statements	Managerial Accounting, Dr. Mahesh Abale and Dr. Shriprakash Soni	
9	14.12.22	14.1		Meaning of Financial Statements, Importance and Objectives of Financial Statements	Management Accounting, Dr. Mahesh Kulkarni	
10	19.12.22	20.12		Preparation of Final Accounts of sole proprietary firm	Managerial Accounting, Dr. Mahesh Abale and Dr. Shriprakash Soni	
11	20.12.22	20.12		Final Account Numericals	Management Accounting, Dr. Mahesh Kulkarni	
12	21.12.22	21.12		Final Account Numericals	Managerial Accounting, Dr. Mahesh Abale and Dr. Shriprakash Soni	
13	26.12.22	26.12		Final Account Numericals	Management Accounting, Dr. Mahesh Kulkarni	



14	28.12.22	28.12	3. Cost Accounting	Basic Concepts of Cost Accounting, Objectives	Management Accounting, Dr. Mahesh Kulkarni	
15	29.12.22	29.12		Importance and Advantages of Cost Accounting	Management Accounting, Dr. Mahesh Kulkarni	
16	2.1.23	No students		Cost Centre, Cost Unit, Elements of Cost,	Financial Cost and Management Accounting, P.Periasamy	
17	3.1.23	3.1.		Classification and Analysis of Costs, Relevant and Irrelevant Costs	Financial Cost and Management Accounting, P.Periasamy	
18	4.1.23	4.1		Costs, Sunk Cost, Opportunity Cost	Financial Cost and Management Accounting, P.Periasamy	
19	9.1.23	9.1		Preparation of Cost Sheet	Financial Cost and Management Accounting, P.Periasamy	
20	10.1.23	10.1		Preparation of Cost Sheet numericals	Financial Cost and Management Accounting, P.Periasamy	
21	11.1.23	11.1		Preparation of Cost Sheet numericals	Financial Cost and Management Accounting, P.Periasamy	
22	16.1.23	16.1		Marginal Costing: Meaning, Principles, Advantages and Limitations, Contribution, P/V Ratio, Break-Even Point (BEP),	Financial Cost and Management Accounting, P.Periasamy	





23	17.1.23	17.1
24	18.1.23	18.1
25	23.1.23	19.1
26	24.1.23	24.1
27	25.1.23	25.1
28	30.1.23	30.1
29	31.1.23	31.1
30	1.2.23	1.2
31	6.2.23	6.2

4. Short Term  
Business Decision  
Techniques

Numerical on Break Even Point	Financial Cost and Management Accounting, P.Periasamy	
Numerical on Break Even Point	Accounting For Management, S. N. Maheshwari	
Numerical on Break Even Point	Accounting For Management, S. N. Maheshwari	
Numerical on Break Even Point	Accounting For Management, S. N. Maheshwari	
Numerical on Break Even Point	Accounting For Management, S. N. Maheshwari	
Numerical on Break Even Point	Accounting For Management, S. N. Maheshwari	
Numerical on Break Even Point	Accounting For Management, S. N. Maheshwari	
Numerical on Break Even Point	Accounting For Management, S. N. Maheshwari	
Numerical on Break Even Point	Accounting For Management, S. N. Maheshwari	
Numerical on Break Even Point	Accounting For Management, S. N. Maheshwari	
Numerical on Break Even Point	Accounting For Management, S. N. Maheshwari	
Numerical on Break Even Point	Accounting For Management, S. N. Maheshwari	
Numerical on Break Even Point	Accounting For Management, S. N. Maheshwari	
Numerical on Break Even Point	Accounting For Management, S. N. Maheshwari	
Numerical on Break Even Point	Accounting For Management, S. N. Maheshwari	
Budgetary Control: Meaning of Budget and Budgeting, Importance, Advantages and Disadvantages, Cash Budget and	Accounting For Management, S. N. Maheshwari	



32	7.2.23	7.2	5. Exercising Control – Budgetary Control & Standard Costing	Numerical of Cash Budget Flexible Budget	Accounting For Management, S. N. Maheshwari	
33	8.2.23	8.2		Standard Costing: Meaning, Importance, Advantages and Disadvantages, Cost Variance Analysis. Material	Accounting For Management, S. N. Maheshwari	
34	13.2.23	13.2		Numerical of Material Variances	Accounting For Management, S. N. Maheshwari	
35	14.2.23	14.2		Numerical Labour Variances	Accounting For Management, S. N. Maheshwari	

*Manisha Badgujar*

Dr. Manisha Badgujar  
FACULTY MEMBER



*Daniel Penkar*

Dr. Daniel Penkar  
DIRECTOR