Sinhgad Technical Educational Society's

## SINHGAD INSTITUTE OF MANAGEMENT

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

## **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.

It is concerned with the presentation of data to predict inconsistencies in finances that help managers make important decisions.
Its scope is quite vast and includes several business operations.

Number of session per week: 03	2022-23 (Term - I)	Sem/Class / Division : E
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Sr. No.	Lecture date (DD-MM-YYYY)	Actual date	Name of Unit	Topics	Reference book	Periodic review & Remark
1	28.11.22	28.1		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	Basic Concepts:	Capital & Revenue Receipts, Users of Accounting Information. Accounting Concepts and Conventions, Fundamental	Management Accounting, Dr. Mahesh Kulkarni	
4	5.12.22	512	Pune 411 041 90 90 90 90 90 90 90 90 90 90 90 90 90	Journal, Ledger and Trial Balan	Management Accounting, Dr. Mahesh Kulkarni	



				승규는 방송을 물러 가지 않는 것이 없다.		
5	8.12.22	8.12		Numerical of Journal, Ledger and	Managerial Accounting, Dr. Mahesh Abale and Dr. Shriprakash Soni	
6	9.12.22	9.12		INUMERICAL OF JOURNAL Ledger and	Managerial Accounting, Dr. Mahesh Abale and Dr. Shriprakash Soni	
7	12.12.22	12.2		Financial Statements: Meaning of Financial Statements	Management Accounting, Dr. Mahesh Kulkarni	• .
8	15.12.22	13.2		Importance and Objectives of Financial Statements	Managerial Accounting, Dr. Mahesh Abale and Dr. Shriprakash Soni	
9	16.12.22			Meaning of Financial Statements, Importance and Objectives of Financial Statements	Management Accounting, Dr. Mahesh Kulkarni	
10	19.12.22	19.2	2. Financial Statements	Preparation of Final Accounts of sole proprietary firm	Managerial Accounting, Dr. Mahesh Abale and Dr. Shriprakash Soni	
11	22.12.22	221/2		Final Account Numericals	Management Accounting, Dr. Mahesh Kulkarni	
12	23.12.22	23.14		Final Account Numericals	Managerial Accounting, Dr. Mahesh Abale and Dr. Shriprakash Soni	
13	26.12.22	2672	Pune 411000	Final Account Numericals	Management Accounting, Dr. Mahesh Kulkarni	

14	29.12.22	29.2		Basic Concepts of Cost Accounting, Objectives	Management Accounting, Dr. Mahesh Kulkarni	
15	30.12.22	30112		Importance and Advantages of Cost Accounting	Management Accounting, Dr. Mahesh Kulkarni	
16	2.1.23	2-1		Cost Centre, Cost Unit, Elements of Cost,	Financial Cost and Management Accounting, P.Periasamy	
17	<b>3</b> .1.233	5.1	3. Cost Accounting	Classification and Analysis of Costs, Relevant and Irrelevant Costs	Financial Cost and Management Accounting, P.Periasamy	
18	6,1.23	6-1		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	12.1.23	1201		Preparation of Cost Sheet numericals	Financial Cost and Management Accounting, P.Periasamy	
21	13.1.23	13.1		Preparation of Cost Sheet numericals	Financial Cost and Management Accounting, P.Periasamy	
22	16.1.23 <sup>'</sup>	16.1	astitute or man	Marginal Costing: Meaning, Principles, Advantages and Limitations, Contribution, P/V Ratio, Break-Even Point (BEP),	Financial Cost and Management Accounting, P.Periasamy	
			Pune 411 041 86 Ultres * 1959	0		

2	3	19.1.23	19.1			Financial Cost and Management	
					Numerical on Break Even Point	Accounting, P.Periasamy	ь
2	4	20.1.23	23.1		Numerical on Break Even Point	Accounting For Management, S. N. Maheshwari	
2.	5	23.1.23	234		Numerical on Break Even Point	Accounting For Management, S. N. Maheshwari	
20	5	27.1.23	30:1	4. Short Term Business Decision Techniques	Numerical on Break Even Point	Accounting For Management, S. N. Maheshwari	
27	7	30.1.23	30 - 1		Numerical on Break Even Point	Accounting For Management, S. N. Maheshwari	
28	3	2.2.23	2.2		Numerical on Break Even Point	Accounting For Management, S. N. Maheshwari	
29	,	3.2.23	3.2		Numerical on Break Even Point	Accounting For Management, S. N. Maheshwari	
30		6.2.23	6~~		Numerical on Break Even Point	Accounting For Management, S. N. Maheshwari	
31		9.2.23	9.2	astitute of the	Budgetary Control: Meaning of Budget and Budgeting,	Accounting For Management, S. N. Maheshwari	
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32	10.2.23	16.0		Numerical of Cash Budget Flexible Budget	Accounting For Management, S. N. Maheshwari	
33	13.2.23	13.2	5. Exercising Control — Budgetary Control & Standard Costing	Standard Costing: Meaning, Importance, Advantages and Disadvantages, Cost Variance Analysis. Material	Accounting For Management, S. N. Maheshwari	
34	16.2.23	16.2		Numerical ofMaterial 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 FACULTY MEMBER



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Dr. Daniel Penkar DIRECTOR Sinhgad Technical Educational Society's

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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	noil	14150	Capital & Revenue Receipts, Users of Accounting Information. Accounting Concepts and Conventions, Fundamental	Management Accounting, Dr. Mahesh Kulkarni	
4	5.12.22	4 <sup>2</sup> 2	Pune Pune 411 041 * 1150	Journal, Ledger and Trial Bala	Management Accounting, Dr. Mahesh Kulkarni	



5	6.12.22	8-12		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	12.2		Financial Statements: Meaning of Financial Statements	Management Accounting, Dr. Mahesh Kulkarni	
8	13.12.22	Querk		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	2. Financial Statements	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	51. MA		Final Account Numericals	Managerial Accounting, Dr. Mahesh Abale and Dr. Shriprakash Soni	
13	26.12.22	26-22	ssitute or	Final Account Numericals	Management Accounting, Dr. Mahesh Kulkarni	

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14	28.12.22	23.12		Basic Concepts of Cost	Management Accounting, Dr.	
		28		Accounting, Objectives	Mahesh Kulkarni	
15	29.12.22	Jarin				÷
15	23.12.22	Jan		Importance and Advantages of	Management Accounting, Dr.	
	-			Cost Accounting	Mahesh Kulkarni	1
			2014년 11 - Sel Marking		A	
16	2.1.23	to student				
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				of Cost,	Accounting, P.Periasamy	
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17	3.1.23	3. N		Classification and Analysis of		
				Costs, Relevant and Irrelevant	Financial Cost and Management	
			3. Cost Accounting	Costs	Accounting, P.Periasamy	
18	4.1.23	4-1		Costs, Sunk Cost, Opportunity	Financial Cost and Management	
				Cost	Financial Cost and Management Accounting, P.Periasamy	
					Accounting, P.Penasaniy	
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19	9.1.23	9.)			Financial Cost and Management	
				Preparation of Cost Sheet	Accounting, P.Periasamy	
20	10.1.23					$\mathcal{T}$
		10.1		Preparation of Cost Sheet	Financial Cost and Management	
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21	11.1.23	11-1				
				Pr∈paration of Cost Sheet	Financial Cost and Management	
				numericals	Accounting, P.Periasamy	
		16.1		Marginal Costing: Meaning,		Δ
22	16.1.23	10		Principles, Advantages and Limitations, Contribution, P/V	Financial Cost and Management	
			stitute or	Ratio, Break-Even Point (BEP),	Accounting, P.Periasamy	
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		13.1		Numerical on Break Even Point	Financial Cost and Management Accounting, P.Periasamy	
2	4 18.1.23	18.1				
				Numerical on Break Even Point	Accounting For Management, S. N Maheshwari	
25	23.1.23	19.1			Accounting For Management, S. N.	
				Numerical on Break Even Point	Maheshwari	
26	24.1.23	24.1	4. Short Term Business Decision			
			Techniques	Numerical on Break Even Point	Accounting For Management, S. N. Maheshwari	
27	25.1.23	25.1				
		0		Numerical on Break Even Point	Accounting For Management, S. N. Maheshwari	
28	30.1.23	30'				
-				Numerical on Break Even Point	Accounting For Management, S. N. Maheshwari	
29	31.1.23	31.1				
			ľ	Numerical on Break Even Point	Accounting For Management, S. N. Maheshwari	
30	1.2.23	1.2			internwart	
					Accounting For Management, S. N.	
			B	Numerical on Break Even Point Budgetary Control: Meaning of	Maheshwari	
31	6.2.23	6 ar	B	udget and Budgeting,		
			Ir	mportance, Advantages and	Accounting For Management, S. N.	
			The De th	isadvantages, Cash Budget and	Maheshwari	



32	7.2.23	9-2		Numerical of Cash Budget Flexible Budget	Accounting For Management, S. N. Maheshwari	
33	8.2.23	ц. ,	5. Exercising Control – Budgetary Control & Standard Costing	Standard Costing: Meaning, Importance, Advantages and Disadvantages, Cost Variance Analysis. Material	Accounting For Management, S. N. Maheshwari	
34	13.2.23	15·~~		Numerical ofMaterial	Accounting For Management, S. N. Maheshwari	
35	14.2.23	L		Numerical Labour Variances	Accounting For Management, S. N. Maheshwari	

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Dr. Manisha Badgujar FACULTY MEMBER

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