

## Academic Year 2023-24

### 101 –Managerial Accounting (Sem I)

Sr. No.	Particulars	Status
1.	Average Percentage of syllabus completed	100%
2.	Planned sessions as per rule	45
3.	Actual sessions taken	45
4.	Pedagogical approaches	White Board & chalk PowerPoint presentation,
5.	Self-learning material & opportunities offered to students	Notes on chapter 1 to 5 Books from Library, PPT
6.	Policy on bright students & weak students	Profiling activities when students entered the Institute. After induction small aptitude test and group discussion conducted or boot camps.
7.	Weak students' identification and action taken	Asked weak student to create group. Each group members one may be bright student. He used to guide time to time to weak student in theoretical as well as practical subject but and also informed to all students for calling on mobile for doubt clearing as and when practicing at the end of semester.
8.	Bright students' identification and action taken	For bright students I always provide special subject guidance on all days in a week. Also we provide extra three books at a time.
9.	Curriculum Gaps – Action taken & Benchmarking	--
10.	Technology assisted in lectures	You tube videos, Multimedia computer in lecture room.
11.	Continuous evaluation parameters used	1) Assignment 2) MCQ base test 3) <del>End term</del> <i>Small Group Viva</i> 3 (CCE) components used for evaluation from time to time to evaluate the performance of students. Based on the CCE result strong (bright) and weak learners are identified.
12.	Rubrics	Attached in course file.
13.	Concurrent calendar	Attached in file



# ASM's Institute of Professional Studies, Pimpri, Pune – 411 018

## Teacher's Course Plan AY 2023-24

Name of Subject Teacher: Dr. Vikas Barbate No. of Lectures Allotted per Week: 4 (1 Hr. Lecture)


### Basic Course Information

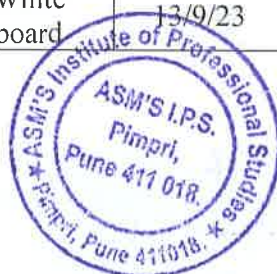
Programme: MBA Sem. I Title of the Course: Managerial Accounting Code: 101 Div: A / B / C

A: **Course Outcomes:** On successful completion of the course the learner will be able to:

CO#	COGNITIVE ABILITIES	COURSE OUTCOMES
CO101.1	REMEMBERING	DESCRIBE the basic concepts related to Accounting, Financial Statements, Cost Accounting, Marginal Costing, Budgetary Control and Standard Costing
CO101.2	UNDERSTANDING	EXPLAIN in detail, all the theoretical concepts related to Accounting, Financial Statements, Cost Accounting, Marginal Costing, Budgetary Control and Standard Costing.
CO101.3	APPLYING	PERFORM all the necessary calculations through the relevant numerical problems related to Accounting, Financial Statements, Cost Accounting, Marginal Costing, Budgetary Control and Standard Costing
CO101.4	ANALYSING	ANALYSE the situation and decide the key financial as well as non-financial indicators involved in the situation.
CO101.5	EVALUATING	EVALUATE the financial impact of the decision.
CO101.6	CREATING	CREATE the financial module/statements for decision making

### B: Outline of topics to be covered

Lect. No.	Unit	Topics to be covered	Teaching Pedagogy	Planned Date	Actual Date	Coordinator's Sign
1	I	Overview-Accounts and Accounting	PPT, Black Board	4/9/23	4.9.23	
2		Evolution-Forms of Business Organization. Meaning and Importance of Accounting in Business Organization,	PPT, White board	5/9/23	5.9.23	
3		History and Basic concepts and terms used in accounting, Capital & Revenue Expenditure, Capital & Revenue Receipts,	PPT, White board	7/9/23	7.9.23	
4		Examples, Capital & Revenue Expenditure, Capital & Revenue Receipts,	PPT, White board	8/9/23	8.9.23	
5		Users of Accounting Information & utility Accounting Concepts and Conventions,	PPT, White board	11/9/23	11.9.23	
6		Fundamental Accounting Equation, Journal, Ledger and Trial Balance	PPT, White board	12/9/23	12.9.23	
7		Fundamental Accounting Equation, Journal, Ledger and Trial Balance	White board	13/9/23	13.9.23	



8	II	Financial Statements: Meaning of Financial Statements, Importance and Objectives of Financial Statements.	PPT, White board	15/9/23	15.9.23	9
9		Preparation of financial statement such as Final Accounts of sole proprietary firm.	PPT, White board	18/9/23	18.9.23	
10		Numerical on final a/c	PPT, White board	20/9/23	20.9.23	
11		Numerical on final a/c	PPT, White board	22/9/23	22.9.23	
12		Test -Numerical on final a/c	PPT, White board	25/9/23	25.9.23	
13	III	Cost Accounting: Basic Concepts of Cost Accounting,	PPT, White board	26/9/23	26.9.23	
14		Cost Accounting -Objectives, Importance and Advantages of Cost Accounting,	PPT, White board	27/9/23	26.9.23	
15		Cost Centre, Cost Unit, Elements of Cost, Classification and Analysis of Costs, Relevant and Irrelevant Costs, Differential Costs, Sunk Cost, Opportunity Cost,	PPT, White board	29/09/23	29.9.23	
16		Examples on Preparation of Cost Sheet. & Analysis	White board	3/10/23	3.10.23	
17		Examples on Preparation of Cost Sheet. & Analysis	PPT, White board,	4/10/23	4.10.23	
18		Examples on Preparation of Cost Sheet. & Analysis	PPT, White board	6/10/23	6.10.23	
19		Preparation of Cost Sheet. & Analysis	PPT, White board	9/10/23	9.10.23	
20		Preparation of Cost Sheet. & Analysis	White board	10/10/23	10.10.23	10
21		Preparation of Cost Sheet. & Analysis	White board	11/10/23	11.10.23	
22		Preparation and analysis of Cost Sheet & Analysis	White board	13/10/23	13.10.23	
23	IV	Understanding Short Term Business Decision Techniques – Marginal Costing: Meaning, Principles, Advantages and Limitations	PPT + White Board	16/10/23	16.10.23	
24		Understanding Marginal Costing- Contribution, P/V Ratio, Break-Even Point (BEP), Cost Volume Profit (CVP) Analysis,	PPT, White board	17/10/23	17.10.23	
25		Understanding Marginal Costing - Short Term Business Decisions– Product Mix Decisions,	White Board	18/10/23	18.10.23	
26		Understanding Marginal Costing - Make or Buy (Outsourcing)	White Board	20/10/23	20.10.23	





		Decisions, Accept or Reject Special Order Decisions, Shutting Down Decisions.				
27		Uses of Marginal Costing- Make or Buy (Outsourcing) Decisions,	White Board	23/10/23	23.10.23	}
28		Uses of Marginal Costing -Accept or Reject Special Order Decisions, Shutting Down Decisions.	White Board	25/10/23	25.10.23	
29		Examples on marginal costing techniques	PPT, White board	27/10/23	27.10.23	
30		Examples on marginal costing techniques	PPT, White board	29/10/23	29.10.23	
31	V	Understanding and Exercising Control – Budgetary Control & Standard Costing:	White Board	29/10/23	29.10.23	
32		Meaning of Budget and Budgeting, Importance, Advantages and Disadvantages,	White Board	29/10/23	29.10.23	
33		Importance, Advantages and Disadvantages,	White Board	30/10/23	30.10.23	
34		Functional Budgets–Raw Material Purchase & Procurement Budget, Cash Budget and Flexible Budget.	White Board	31/10/23	31.10.23	
35		Functional Budgets–Raw Material Purchase & Procurement Budget, Cash Budget and Flexible Budget.	White Board	3/11/23	3.11.23	
36		Functional Budgets–Raw Material Purchase & Procurement Budget, Cash Budget and Flexible Budget.	White Board	5/11/23	5.11.23	
37		Functional Budgets–Raw Material Purchase & Procurement Budget, Cash Budget and Flexible Budget.	White Board	5/11/23	5.11.23	
38		Standard Costing: Meaning, Importance, Advantages and Disadvantages,	White Board	5/11/23	5.11.23	
39		Meaning and definition of standard costing	White Board	6/11/23	6.11.23	
40		Meaning and definition of standard costing	White Board	6/11/23	6.11.23	
41		Element of standard costing- Standard Costing	White Board	6/11/23	6.11.23	
42		Standard Costing – calculation /numericals,	White Board	7/11/23	7.11.23	
43		Mixed Numerical on Standard Costing	White Board	7/11/23	7.11.23	
44		Mixed Numerical on Standard Costing	White Board	7/11/23	7.11.23	
45		CCE 3 Small Group Viva		8/11/23	8.11.23	

Note: Numerical Problems will be asked on the following –

1. Final Accounts of Sole Proprietary Firm
2. Preparation of Cost Sheet
3. Marginal Costing and Short-Term Business Decisions
4. Raw Material Purchase & Procurement Budget, Cash Budget, Flexible Budget



**C: Concurrent Evaluation Plan.**

Sr. No.	Concurrent Evaluation Component	Date	Time	Max. marks	Course Outcome (linkages of CCE with the Course Outcomes and the targeted attainment levels for each CO)					
					CO-101.1	CO-101.2	CO-101.3	CO-101.4	CO-101.5	CO-101.6
1	Assignment	27/9/23	10-11	25	Yes (1)	Yes (2)	0	0	0	0
2	MCQ	31/10/23	10-11	25	0	0	Yes (3)	Yes (4)	0	0
3	Small Group Viva	06/11/23	10-12.30noon	25	0	0	0	0	Yes (5)	Yes (6)

**D: Method of Internal Evaluation: 75 Marks are mapped to 50 Marks.**

Sr. No.	CCE	CO's	Marks	Group	Rubrics
1	CCE-1 Assignment	CO101.1 REMEMBERING CO101.2 UNDERSTANDING	25	Group A	<ul style="list-style-type: none"> <li>Remember-Knowledge-13</li> <li>Understand-Accuracy-12</li> </ul>
2	CCE-2 Small Group Viva/MCQ	CO101.3 APPLYING CO101.4 ANALYSING	25	Group B	Application and Analysis <ul style="list-style-type: none"> <li>Confidence level - 5,</li> <li>Hard skills (subject knowledge) - 5,</li> <li>Soft skills (body language and communication skills)-5,</li> <li>Use of technology (presentation structure &amp; priorities) -5,</li> <li>How presentation end (summarization)-5</li> </ul>
3	CCE-3 End Term / Small Group Viva	CO101.5 EVALUATING CO101.6 CREATING	25	Group C	Evaluation and Creation <ul style="list-style-type: none"> <li>Effective leadership qualities – 13</li> <li>Hard skills – 12</li> </ul>

CCE & CO's level	Rubrics	Requirements	Excellent (high) truly superior performance	Medium (good) often acceptable performance 4-5	Poor (low) Unacceptable performance Below 4
CCE 1 Assignment CO1 & 2	Knowledge and accuracy	Accuracy and Calculations (8)	Calculations are completely accurate and complete (5-8)	Calculations are partially correct & partially complete (4-5)	Calculations are wrong & incomplete. below 4
	Hard skills Understanding concepts,	Core Subject knowledge (8)	Fully understand key concepts and you can identify best of best answer	Partially understand key concepts and you are not able to	You do not understand key concepts and you are not able to utilize



	accounting principles, terminology		(5-8)	utilize skills to identify best of best (5-8)	skills to identify best of best (below 4)
	Soft Skills Critical thinking and problem-solving	Formatting (9)	Excellent followed accounting protocols and all steps have correctly followed and completed. (7-9)	Partially followed accounting protocols and all steps have partially followed and completed. (5-7)	Missing to follow accounting protocols and steps are incomplete. (Below 5)
CC2 Small Group Viva	Application and Analysis of theories and principles	Knowledge (8)	An able to apply knowledge of accounting, finance & management. Your confidence level extremely high and presentation fulfil all evaluation criteria excellently. 7-8	An able to apply knowledge of accounting, finance & management. Your confidence level was not high, and presentation fulfil partially evaluation criteria. Need to improve (5-6)	Not able to apply knowledge of accounting, finance & management. Your confidence level was very poor, and presentation does not fulfil evaluation criteria. Need to have more attention (Below 4)
	Hard skills Application and Analysis of theories and data analysis	explanation, identification, formulation and Presentation skills (8)	An able to identify, formulate and solve engineering problems. confidence level extremely high and presentation fulfil all evaluation criteria excellently. (7-8)	An able to apply knowledge of accounting, finance & management. Your confidence level was not high, and presentation fulfil partially evaluation criteria. Need to improve (5-6)	Not able to apply knowledge of accounting, finance & management. Your confidence level was very poor, and presentation does not fulfil evaluation criteria. Need to have more attention (Below 4)
	Soft Skills Critical thinking and problem-solving	Communication with solving Accounting problems skills (9)	An able to communicate effectively. presentation fulfil all evaluation criteria excellently. (7-9)	An able to apply knowledge of accounting, finance & management. Your confidence level was not high, and presentation fulfil partially evaluation criteria. Need to improve (5-7)	Not able to apply communication skills. Confidence level was very poor, and presentation does not fulfil evaluation criteria. Need to have more attention (Below 5)





CC3 End Term CO 3 & 4, 5 & 6	Evaluation and creation of projects in a group with leadership	Formulation of team	An ability to design and conduct experiments, as well as to analyze and interpret data. Brilliant, creative & excellent work (7-8)	An ability to design and conduct experiments, as well as to analyze and interpret data. Somewhat Adequate & relevant work (5-6)	Not able to design and conduct experiments, as well as to analyze and interpret data. Inadequate & unimpressive (Below 4)
	Hard skills Application and Analysis	conduction of practical and experiments	an ability to design and conduct experiments, as well as to analyze and interpret data effectively. Brilliant, creative & excellent work (7-8)	an ability to design and conduct experiments, as well as to analyze and interpret data. Somewhat Adequate & relevant work (5-6)	Not able to design and conduct experiments, as well as to analyze and interpret data. Inadequate & unimpressive (Below 4)
	Soft Skills Critical thinking and problem-solving	Interpretation of data.	An ability to design and conduct experiments, as well as to analyze and interpret data effectively. Brilliant, creative & excellent work (7-9)	An ability to design and conduct experiments, as well as to analyze and interpret data. Somewhat Adequate & relevant work (5-7)	Not able to design and conduct experiments, as well as to analyze and interpret data. Inadequate & unimpressive (Below 5)

**References Textbooks and Reference Books:**

1. Management Accounting, Khan and Jain, Tata McGraw Hill
2. Fundamentals of Management Accounting, H. V.Jhamb
3. Managerial Accounting, Dr. Mahesh Abale and Dr. Shriprakash Soni
4. Management Accounting, Dr. Mahesh Kulkarni
5. Financial Cost and Management Accounting, P.Periasamy
6. Financial Accounting for Management, Shankarnarayanan Ramanath, CENGAGE Learning
7. Accounting For Management, S. N. Maheshwari
8. Management Accounting, MadhuVij
9. Cost and Management Accounting, M. N. Arora
10. Accounting For Management, Jawarhar Lal
11. Management Accounting, Ravi Kishore

**Case Study:** Amazon Financial Statement analysis.

**Subject Teacher**

**Dean**

**Director**



ASM's

# Institute of Professional Studies

Pimpri, Pune – 411 018

## Teacher's Course Plan

Name of Subject Teacher: Dr. Shashank Pol

No. of Lectures Allotted per Week: 2(1 Hr Lecture)

### Basic Course Information

Programme: MBA Semester: I(C)


Title of the Course: – Indian Economy

Course Code: 108

Course Outcomes: On successful completion of the course the learner will be able to

CO#	COGNITIVE ABILITIES	COURSE OUTCOMES
CO 108 HRM .1	REMEMBERING	DESCRIBE the present state of Indian Economy and LIST major economic policy issues in the current context.
CO 108 HRM .2	UNDERSTANDING	EXPLAIN the economic development strategy since Independence and DISCUSS the priorities in the current context.
CO 108 HRM .3	APPLYING	ILLUSTRATE the economic impact of Monetary policy and Fiscal Policy, Economic Reforms, Demographic Transition in India, Changing profile of GDP, Growth and Inequality and Trade Policy in the Indian context
CO 108 HRM .4	ANALYZING	EXAMINE the changing profile of human capital, employment, productivity and ILLUSTRATE the linkages with Soft Infrastructure, growth of Start-ups, GDP composition of India.
CO 108 HRM .5	EVALUATING	DETERMINE the key priority areas, across various dimensions, for the Indian Economy in the context of current economic environment.
CO 108 HRM .6	CREATING	BUILD a case for co-existence of MNCs, Indian Public Sector, Indian Private Sector, SMEs, MSMEs and Start Ups in the Indian Economy.

### B: Outline of topics to be covered

Lecture No.	Unit	Topics to be covered	Teaching Pedagogy	Planned Date	Actual Date	Remark
1	1	Perspective of Indian Economy: Indian Economy as a Developing Economy, Basic Characteristics Overview of Economic Planning,	PPT, Video 1	4/9	4/19/23	
2		Role of Monetary policy and Fiscal Policy, Budget terminology, Economic Growth, GDP and GDP Trends	PPT	5/9	5/19/23	



3		Money Supply & Inflation Inflation trends, RBI – overview of role and functions, Capital Markets – overview of role and functions,	PPT, Video 2	11/9	6/9/23	<i>Subhadya</i>	
4		Concept of Poverty, Estimates of Poverty, Poverty Line, Economic Reforms and Reduction of Poverty, Concept of Inclusion, Need of inclusive growth, Financial inclusion.	PPT	12/9	7/9/23		
5		Concept of Hard & Soft Infrastructure Hard Infrastructure - Transport Infrastructure, Energy Infrastructure, Water management infrastructure, Communication Infrastructure, Solid waste management, Earth monitoring and measuring networks.	PPT, White Board	17/9	12/9/23		
6		Soft Infrastructure - Governance Infrastructure, Economic infrastructure, Social infrastructure, Critical Infrastructure, Urban infrastructure, Green infrastructure, Education Infrastructure, Health Infrastructure.	PPT	18/9	17/9/23		
7	2	Human Resources and Economic Development : The Theory of Demographic Transition, Size and Growth Rate of Population in India,	PPT	25/9	18/9/23		
8		Quantitative Population Growth Differentials in Different Countries, The Sex Composition of Population, Age Composition of Population,	PPT	26/9	19/9/23		<i>Subhadya</i>
9		Density of Population, Urbanization and Economic Growth in India, The Quality of Population, Population Projections (2001-2026), Demographic Dividend.	PPT	3/10	20/9/23		
10		Human Development in India - The Concept and Measures of Human Development, Human development Index for Various States in India,	PPT	5/10	25/9/23		
11		National Human Development Report, Changing profile of GDP and employment in India, GDP,	PPT	9/10	26/9/23		
12		Relative Shift in the Shares of NSDP and Employment in Agriculture, Industry and Services in Different States. <b>CCE 1 MCQ</b>	PPT	10/10	29/9/23		<i>Subhadya</i>
13	3	Sectoral composition of Indian Economy: Primary, Secondary, Tertiary Sectors,	CSI	16/10	3/10/23		
14		Issues in Agriculture sector in India ,land reforms	PPT	17/10	5/10/23		
15		Green Revolution and agriculture policies of India , Industrial development	PPT	23/10	9/10/23		

16	small scale and cottage industries, Industrial Policy, Public sector in India, Services sector in India.	PPT	30/10	10/10/23	
17	Areas of Market Failure and Need for State Intervention, Redefining the Role of the State,	Board	31/10	13/10/23	Feedbacks
18	Liberalization, Privatization and Globalization (LPG) Model of Development, Planning commission v/s NITI Aayog,	PPT, White Board	5/11	16/10/23	
19	Public Versus Private Sector Debate, Unorganised Sector and India's Informal Economy	PPT	6/11	17/10/23	
20	4 Inequality and Economic Power in India: FDI, Angel Investors and Start-ups, Unicorns, M&A,	PPT	7/11	20/10/23	
21	Investment Models, Role of State, PPP (Public-Private Partnership), Savings and Investment Trends.	CS2	20/11	23/10/23	
22	Growth of Large Industrial Houses Since Independence, Growth of Monopolies and Concentration of Economic Power in India,	PPT	21/11	24/10/23	Feedbacks
23	Competition Policy and Competition Law, Growth and Inequality, India as an Economic Superpower,	PPT	27/11	27/10/23	
24	The Role of Small-scale Industries in Indian Economy, Poverty, Vulnerability and Unorganized Sector Employment-	PPT	28/11	30/10/23	
25	The High Degree of Correlation, Estimate of Organized and Unorganized Workers.	PPT	1/12	31/10/23	
26	5. CCE 2 Situation Analysis	PPT	3/12	3/10/23	
27	The Foreign Trade of India: Importance of Foreign Trade for a Developing Economy, Overview of Foreign	PPT	3/12	6/11/23	Feedbacks
28	Trade Since Independence, Composition of India's Foreign Trade, Direction of India's Foreign Trade,	PPT, White Board	4/12	7/11/23	
29	India's Balance of Payments on Current Account, Balance of Payments Crisis	PPT	5/12	7/11/23	
30	Balance of Payments Since the New Economic Reforms of 1991, India's Trade Policy, India's Foreign Trade Policy, An Analysis of Trends in Exports and Imports, Special Economic Zones (SEZs)-An Overview. CCE 3	CS3,PPT	6/12	10/11/23	

C: Concurrent Evaluation Plan.

Sr. No.	Concurrent	Date	Time

	Evaluation Component			CO-108.1	CO-108.2	CO-108.3	CO-108.4	CO-108.5	CO-108.6
1	MCQ	29/09	1 Hour	10	10	-	-	-	-
2	Situation Analysis	24/10 to 29/11	1 Week	-	-	15	15	-	-
3	Case Let	10/11/23	1 Week	-	-	-	-	15	10

**D: Method of Internal Evaluation: 50 Marks**

Types of CCE	Max. Marks
MCQ	20
Presentation	30
Book Review	25

Vedio1 - WhatsApp Video 2023-12-05 at 11.28.24.mp4

Vedio2 - <https://www.youtube.com/watch?v=iBWWU4Auk&t=31s>

Cs 1- Title: Sectoral Composition of the Indian Economy: A Case Study

**Suggested Text Books:**

1. Indian Economy ,Dutt R and Sundharam K.P.M, S .Chand, Delhi
2. Indian Economy, Agarwal A. N., Vikas Publishing House, Delhi
3. Indian Economy, Misra S.K. and Pury V.K., Himalaya Publishing House, New Delhi
4. Business Environment ,Bedi S K, Excel Books
5. Economic Reforms in India - A Critique, DuttRuddar, S. Chand, New Delhi .

**Suggested Reference Books:**

1. Economic Environment of Business ,Adhikary, Sultan Chand and Sons
2. Business, Government and Society, George A and Steiner G A, Macmillan
3. Economic Environment of Business ,Ghosh, Vikas
4. Business Environment, Francis Cherunilam, Himalaya Publishing House, Bombay
5. Industrial Economy of India, Kuchhal S.C., Chaitanya Publishing House, Allahabad

*Subhanta*

**Subject Teacher**

*Subhanta*

**Course Coordinator**

*[Signature]*

**Director**