



Kot Bhalwal, Jammu



Model Institute of Engineering  
& Technology (Autonomous)  
Dr. Arun K. Gupta Teaching-Learning Centre

## School of Management

### Details of Lesson Plan

S.No.	Particulars	Details
1.	Course Name	Financial Analysis and Reporting
2.	Course Code	MBA-105
3.	Academic Year	2024-25
4.	Semester	I
5.	Number of Lesson plans	48
6.	Faculty Assigned	Dr. Deeksha Singh

Deeksha Singh  
Faculty Signature



<b>Lesson Plan No. 1</b>	<b>Course Name: Financial Analysis and Reporting</b>	<b>Course Code: MBA-105</b>
	<b>Topic: Introduction, Meaning of Accountancy</b>	

<b>Objectives</b>	At the end of the lesson the student shall be able to: a. Define accountancy and its scope. b. Understand the importance of accountancy in business. c. Identify the users of accounting information.
<b>Teaching Aids (if any)</b>	a. Power point presentation b. White board
<b>Teaching Development</b>	<ol style="list-style-type: none"><li>1. <b>Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>- Ask questions. what do you understand by the term "accounting."</li><li>- Briefly explain the importance of accounting in business decision-making.</li><li>- Introduce the concept of the accounting equation as the foundation of accounting</li></ul></li><li>2. <b>Development</b> (30 minutes)<ol style="list-style-type: none"><li>a. <b>Definition and Scope of Accountancy:</b> Define accountancy as the process of identifying, measuring, recording, and communicating financial information to users for decision-making. Explain the scope of accountancy, covering financial accounting, management accounting, cost accounting, taxation, auditing, and forensic accounting. Use examples and real-life scenarios to illustrate different areas of accountancy.</li><li>b. <b>Importance of Accountancy:</b> Discuss the role of accountancy in various business functions like finance, marketing, production, and human resources. Emphasize the importance of accountancy in decision-making, financial planning, and control. Highlight the role of accountancy in ensuring accountability and transparency.</li><li>c. <b>Bookkeeping vs. Accountancy:</b> Differentiate between bookkeeping and accountancy. Explain that bookkeeping is a part of accountancy but not the whole. Use a simple analogy to illustrate the difference (e.g., bookkeeping is recording transactions, while accountancy is analyzing and interpreting the data).</li><li>d. <b>Users of Accounting Information:</b> Briefly discuss the different categories of users of accounting information (internal and external).</li></ol></li></ol>



	<p>Explain the information needs of different users (investors, creditors, management, government, etc.).</p> <p>e. <b>Conclusion:</b> Summarize the key points covered in the lecture. Emphasize the importance of understanding accountancy Encourage students to ask questions and seek further clarification.</p> <p>3. Exercise (5 minutes) – Summarise the concept</p>
<b>Closure</b>	<p>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</p> <p>2. Suggested Reading - <b>Financial Accounting for Indian Students</b> by M.C. Shukla, T.S. Grewal, and S.P. Jain Pgno-5-10</p> <p>3. Homework - Ask students to research and write a short note on the history of accountancy</p> <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
<b>Evaluation</b>	<p>1. Reflective Questions Why Accounting is important for the organisation? How accounting is useful for investors? Quiz on Concept of Accounting</p> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 2</b>	<b>Course Name: Financial Analysis and Reporting</b>	<b>Course Code: MBA-105</b>
	<b>Topic: Basic terminologies in accounting,</b>	

<b>Objectives</b>	At the end of the lesson the student shall be able to: a. Define key accounting terms. b. Understand the basic concepts of accounting. c. Differentiate between assets, liabilities, and equity. d. Explain the concept of revenue and expenses.
<b>Teaching Aids (if any)</b>	a. Power point presentation b. White board
<b>Teaching Development</b>	<ol style="list-style-type: none"><li><b>1. Introduction (5 minutes)</b><ul style="list-style-type: none"><li>- Begin by asking students what they know about accounting</li><li>- Explain that accounting is the language of business and is essential for understanding financial information.</li><li>- Introduce the lesson's objective: to learn basic accounting terms.</li></ul></li><li><b>2. Development (30 minutes)</b><ul style="list-style-type: none"><li>- Define assets, liabilities, and owner's equity with examples.</li><li>- Explain the concept of duality in accounting.</li><li>- Define revenue and explain different types (sales, fees, interest, etc.).</li><li>- Define expenses and categorize them (operating, selling, administrative).</li><li>- Explain the concept of profit and loss.</li><li>- Introduce the income statement.</li><li>- Define a balance sheet and its purpose.</li><li>- Explain the format of a balance sheet.</li><li>- Briefly introduce terms like accounts receivable, accounts payable, depreciation, accruals, and deferrals.</li></ul></li><li><b>3. Exercise (5 minutes) –</b><ul style="list-style-type: none"><li>- Divide students into groups.</li><li>- Provide each group with a set of business transactions.</li><li>- Ask them to identify the items.</li><li>- Discuss the answers as a class.</li></ul></li></ol> <p>Conduct Quiz to collect responses and discuss the answers.</p>
<b>Closure</b>	a. Summarize the Lesson Learning Outcomes and get affirmation from students on these. b. Suggested Reading: <b>Financial Accounting for Indian Students</b> by M.C. Shukla, T.S. Grewal, and S.P. Jain Pgno-15-19 c. Homework  Indicate whether the following statements are true or false: <ul style="list-style-type: none"><li>- Assets are resources owned by a business.</li><li>- Liabilities are claims against a business's assets.</li></ul>



	<ul style="list-style-type: none"><li>- Owner's equity is the owner's investment in the business.</li><li>- Revenue is the income earned by a business.</li><li>- Expenses are costs incurred to generate revenue.</li><li>- Profit occurs when revenue exceeds expenses.</li><li>- A balance sheet shows a company's financial position at a specific point in time.</li><li>- An income statement shows a company's profitability over a period of time.</li><li>- Accounts receivable are amounts owed by customers to a business.</li><li>- Accounts payable are amounts owed by a business to its creditors.</li><li>- Request students to create a list of five business transactions and explain how they would be recorded in accounting terms.</li><li>- Spend 5 minutes to wrap up and consolidate the learnings</li></ul>
<b>Evaluation</b>	<ol style="list-style-type: none"><li>1. Reflective Questions<ul style="list-style-type: none"><li>- What are the different types of assets?</li><li>- What are the different types of liabilities?</li></ul></li><li>2. Quiz on Concept of Accounting</li></ol> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 3</b>	<b>Course Name: Financial Analysis and Reporting</b> <b>Topic: Accounting Concepts, conventions</b>	<b>Course Code: MBA-105</b>
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<b>Objectives</b>	At the end of the lesson the student shall be able to: a. Understand the fundamental accounting concepts and conventions. b. Apply accounting conventions to real-world business scenarios. c. Differentiate between various accounting concepts and their implications.
<b>Teaching Aids (if any)</b>	a. Power point presentation b. White board
<b>Teaching Development</b>	<ol style="list-style-type: none"><li><b>1. Introduction (5 minutes)</b><ul style="list-style-type: none"><li>- Briefly recap the basic accounting terms covered in the previous lesson.</li><li>- Introduce the concept of accounting principles as the framework for financial reporting.</li><li>- Explain the importance of consistency and comparability in accounting.</li></ul></li><li><b>2. Development (30 minutes)</b><ul style="list-style-type: none"><li>- <b>Entity Concept:</b> Define the entity concept. Explain the separation of business and personal affairs.</li><li>- <b>Money Measurement Concept:</b> Discuss the role of money as the common denominator. Limitations of historical cost concept.</li><li>- <b>Going Concern Concept:</b> Explain the assumption of continuous operation. Implications for asset valuation.</li><li>- <b>Accounting Period Concept:</b> Define the accounting period. Discuss the concept of accruals and deferrals.</li><li>- <b>Matching Principle:</b> Explain the matching of revenues and expenses. Importance of accrual accounting.</li><li>- <b>Full Disclosure Principle:</b> Define full disclosure. Importance of providing relevant information.</li><li>- <b>Accounting Conventions</b></li><li>- <b>Consistency:</b> Explain the importance of consistent accounting methods. Exceptions to the consistency principle.</li><li>- <b>Conservatism:</b></li></ul></li></ol>



	<p>Define conservatism. Application of conservatism in accounting.</p> <ul style="list-style-type: none"><li>- <b>Materiality:</b> Explain the concept of materiality. Impact of materiality on financial reporting.</li></ul> <p>3. <b>Exercise</b> (5 minutes) –</p> <ul style="list-style-type: none"><li>- Divide students into groups.</li><li>- Present different business scenarios.</li><li>- Ask groups to identify the applicable accounting concepts and conventions.</li><li>- Discuss the answers as a class.</li></ul> <p>Analyze the following scenarios and identify the applicable accounting concept or convention:</p> <ol style="list-style-type: none"><li>1. A company records depreciation expense on its equipment over its useful life.</li><li>2. A business owner decides to keep personal expenses separate from business expenses.</li><li>3. A company values its inventory at the lower of cost or market value.</li><li>4. A company changes its inventory valuation method from FIFO to LIFO.</li><li>5. A company omits a small error in its financial statements because it would not affect decisions.</li></ol> <p>Conduct Quiz to collect responses and discuss the answers.</p>
<b>Closure</b>	<ol style="list-style-type: none"><li>a. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</li><li>b. Suggested Reading: <b>Financial Accounting for Indian Students</b> by M.C. Shukla, T.S. Grewal, and S.P. Jain Pgno-25-30</li><li>c. Homework: Explain the importance of the going concern concept in valuing assets. Discuss the potential impact of violating the matching principle on financial statement analysis.</li></ol>
<b>Evaluation</b>	<ol style="list-style-type: none"><li>1. Reflective Questions<ul style="list-style-type: none"><li>- How these concepts are useful for an organisation?</li><li>- What is the difference between accounting concepts and conventions?</li></ul></li><li>2. Quiz on Concept of Accounting</li></ol> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



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<b>Lesson Plan No. 4</b>	<b>Course Name: Financial Analysis and Reporting</b> <b>Topic: Accounting Principles</b>	<b>Course Code: MBA-105</b>
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<b>Objectives</b>	At the end of the lesson the student shall be able to: a. Understand the fundamental accounting principles. b. Apply accounting principles to real-world business scenarios. c. Analyze the impact of accounting principles on financial statements.
<b>Teaching Aids (if any)</b>	a. Power point presentation b. White board
<b>Teaching Development</b>	<ol style="list-style-type: none"><li><b>1. Introduction (5 minutes)</b><ul style="list-style-type: none"><li>- Briefly recap the basic accounting terms covered in the previous lesson.</li><li>- Introduce the concept of accounting principles as the framework for financial reporting.</li><li>- Explain the importance of consistency and comparability in accounting.</li></ul></li><li><b>2. Development (30 minutes)</b><ul style="list-style-type: none"><li>- <b>Generally Accepted Accounting Principles (GAAP):</b> Explain the concept of GAAP and its role in financial reporting.</li><li>- <b>Key Accounting Principles:</b> Business Entity Principle: Separate business and personal transactions. Going Concern Principle: Assume the business will continue to operate indefinitely. Monetary Unit Principle: Transactions are measured in a specific currency. Time Period Principle: Divide business activities into specific time periods. Historical Cost Principle: Assets are recorded at their original cost. Revenue Recognition Principle: Recognize revenue when earned. Matching Principle: Match expenses with related revenue. Full Disclosure Principle: Provide all relevant information in financial statements. Materiality Principle: Only record items that significantly impact financial statements. Consistency Principle: Use the same accounting methods from period to period</li></ul></li><li><b>3. Exercise (5 minutes) –</b><ul style="list-style-type: none"><li>- Divide students into groups.</li><li>- Provide each group with a case study involving accounting issues.</li><li>- Ask groups to identify the applicable accounting principles and explain their reasoning.</li><li>- Discuss the answers as a class</li></ul><p>Analyze the following case studies and identify the accounting principle(s) involved:</p></li></ol>



	<p>Case Study 1: A company decides to expense a 10,000 purchase of office supplies instead of capitalizing it as an asset.</p> <p>Case Study 2: A company changes its depreciation method from straight-line to accelerated depreciation.</p> <p>Case Study 3: A company fails to disclose a pending lawsuit in its financial statements.</p> <p>Conduct Quiz to collect responses and discuss the answers.</p>
<b>Closure</b>	<p>a. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</p> <p>b. Suggested Reading: <b>Financial Accounting for Indian Students</b> by M.C. Shukla, T.S. Grewal, and S.P. Jain Pgno-35-38</p> <p>c. Homework: Explain how the following accounting principles affect the preparation of financial statements:</p> <p>a. Business Entity Principle b. Going Concern Principle c. Accrual Accounting (combination of revenue recognition and matching principles).</p>
<b>Evaluation</b>	<p>1. Reflective Questions: - How these concepts and conventions are applicable in business? - What is Business Entity concept?</p> <p>2. Quiz on Concept of Accounting</p> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 5</b>	<b>Course Name: Financial Analysis and Reporting</b>  <b>Topic:</b> Classification of accounts in relation to Rules of debit and credit;	<b>Course Code: MBA-105</b>
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<b>Objectives</b>	At the end of the lesson the student shall be able to: a. Understand the classification of accounts into personal, real, and nominal accounts. b. Apply the rules of debit and credit to different types of accounts. c. Prepare journal entries for simple transactions based on account classification.
<b>Teaching Aids (if any)</b>	a. Power point presentation b. White board
<b>Teaching Development</b>	<ol style="list-style-type: none"><li>1. <b>Introduction (5 minutes)</b><ul style="list-style-type: none"><li>- Recap the concept of double-entry accounting from the previous lesson.</li><li>- Explain the need for classifying accounts to simplify the accounting process.</li><li>- Introduce the three main categories of accounts: personal, real, and nominal.</li></ul></li><li>2. <b>Development (30 minutes)</b><ol style="list-style-type: none"><li>a. <b>Classification of Accounts</b><ul style="list-style-type: none"><li>- Define personal, real, and nominal accounts with examples. Personal accounts: relate to individuals, organizations, or entities. Real accounts: pertain to assets and liabilities. Nominal accounts: represent income, expenses, gains, and losses.</li><li>- Explain the sub-classifications of personal accounts (natural, artificial, and representative).</li><li>- Provide examples of each type of account and discuss their characteristics.</li></ul></li><li>b. <b>Rules of Debit and Credit</b><ul style="list-style-type: none"><li>- Introduce the golden rules of accounting: Personal Account: Debit the receiver, Credit the giver. Real Account: Debit what comes in, Credit what goes out. Nominal Account: Debit all expenses and losses, Credit all incomes and gains.</li><li>- Explain the logic behind each rule and provide examples.</li><li>- Emphasize the importance of understanding these rules for accurate accounting.</li></ul></li></ol></li><li>3. <b>Exercise (5 minutes) –</b><ul style="list-style-type: none"><li>- Divide students into groups.</li><li>- Provide each group with a set of transactions.</li><li>- Ask them to identify the accounts involved, classify them, and apply the rules of debit and credit to prepare journal entries.</li><li>- Discuss the answers as a class. Classify the following accounts as personal, real, or nominal:<ul style="list-style-type: none"><li>• Cash</li><li>• Accounts Receivable</li><li>• Prepaid Expenses</li></ul></li></ul></li></ol>



	<ul style="list-style-type: none"><li>• Land</li><li>• Building</li><li>• Machinery</li><li>• Accounts Payable</li><li>• Salaries Expense</li><li>• Rent Income</li><li>• Capital</li></ul> <p>Conduct Quiz to collect responses and discuss the answers.</p>
<b>Closure</b>	<ol style="list-style-type: none"><li>a. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</li><li>b. Suggested Reading: <b>Financial Accounting for Indian Students</b> by M.C. Shukla, T.S. Grewal, and S.P. Jain Pgno 24-26</li><li>c. Homework: <b>Exercise 1: Rules of Debit and Credit</b> Indicate whether a debit or credit increases or decreases the following accounts:<ul style="list-style-type: none"><li>- Cash</li><li>- Accounts Receivable</li><li>- Prepaid Expenses</li><li>- Land</li><li>- Accounts Payable</li><li>- Salaries Expense</li><li>- Rent Income</li><li>- Capital</li></ul></li></ol>
<b>Evaluation</b>	<ol style="list-style-type: none"><li>1. Reflective Questions: What is difference between real, personal and nominal account? Why these rules are important?</li><li>2. Quiz on Concept of Accounting</li></ol> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 6</b>	<b>Course Name: Financial Analysis and Reporting</b> <b>Topic: Preparation of Journal</b>	<b>Course Code: MBA-105</b>
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<b>Objectives</b>	At the end of the lesson the student shall be able to: a. understand the concept of journal entries in accounting and their significance in financial record-keeping. b. learn how to record numerical transactions accurately in a journal format. c. Practice creating journal entries from given financial transactions.
<b>Teaching Aids (if any)</b>	a. Power point presentation b. White board c. Sample journal entries (printed or displayed digitally)
<b>Teaching Development</b>	<b>1. Introduction (5 minutes)</b> - Explain the importance of journal entries in accounting for tracking financial transactions, ensuring accuracy, and maintaining transparency in financial reporting. - Introduce the lesson objectives and outline the steps involved in preparing journal entries. - <b>2. Development (30 minutes)</b> - Demonstration of Journal Entry Preparation - Present a few sample transactions on the board (e.g., sales, purchases, expenses). - Walk through the process of determining which accounts to debit and credit. - Show how to format the journal entry correctly. Exercise (5 minutes): -students will be asked to share their journal entries with a partner or in small groups.
<b>Closure</b>	a. Summarize the Lesson Learning Outcomes and get affirmation from students on these. b. Suggested Reading: - <a href="https://www.tutorialkart.com/accounting/journal-entries-in-accounting/">https://www.tutorialkart.com/accounting/journal-entries-in-accounting/</a> c. Homework: -Solve questions based on the topic -Assign a journal writing prompt for students to complete at home. - Encourage students to write in their journals regularly.



<b>Evaluation</b>	<ol style="list-style-type: none"><li>1. Reflective Questions:<ul style="list-style-type: none"><li>- What is the use of Journal in accounting?</li><li>- Why Journals are prepared?</li></ul></li><li>2. Quiz on Journalising of transactions</li></ol> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>
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<b>Lesson Plan No. 7</b>	<b>Course Name: Financial Analysis and Reporting</b>	<b>Course Code: MBA-105</b>
	<b>Topic: Preparation of Journal</b>	

<b>Objectives</b>	At the end of the lesson the student shall be able to: <ol style="list-style-type: none"> <li>understand the concept of journal entries in accounting and their significance in financial record-keeping.</li> <li>learn how to record numerical transactions accurately in a journal format.</li> <li>Practice creating journal entries from given financial transactions.</li> </ol>
<b>Teaching Aids (if any)</b>	<ol style="list-style-type: none"> <li>Power point presentation</li> <li>White board</li> <li>Sample journal entries (printed or displayed digitally)</li> </ol>
<b>Teaching Development</b>	<ol style="list-style-type: none"> <li><b>Introduction (5 minutes)</b> <ul style="list-style-type: none"> <li>Explain the importance of journal entries in accounting for tracking financial transactions, ensuring accuracy, and maintaining transparency in financial reporting.</li> <li>Introduce the lesson objectives and outline the steps involved in preparing journal entries.</li> </ul> </li> <li><b>Development (30 minutes)</b> <ul style="list-style-type: none"> <li>Demonstration of Journal Entry Preparation</li> <li>Present a few sample transactions on the board (e.g., sales, purchases, expenses).</li> <li>Walk through the process of determining which accounts to debit and credit.</li> <li>Show how to format the journal entry correctly.</li> </ul> </li> </ol> <p>Exercise (5 minutes):</p> <ul style="list-style-type: none"> <li>students will be asked to share their journal entries with a partner or in small groups.</li> </ul>
<b>Closure</b>	<ol style="list-style-type: none"> <li>Summarize the Lesson Learning Outcomes and get affirmation from students on these.</li> <li>Suggested Reading:</li> <li><a href="https://www.tutorialkart.com/accounting/journal-entries-in-accounting/">https://www.tutorialkart.com/accounting/journal-entries-in-accounting/</a></li> <li>Homework:           <ul style="list-style-type: none"> <li>Solve questions based on the topic</li> <li>Assign a journal writing prompt for students to complete at home.</li> <li>Encourage students to write in their journals regularly.</li> </ul> </li> </ol>
<b>Evaluation</b>	<ol style="list-style-type: none"> <li>Reflective Questions:           <ul style="list-style-type: none"> <li>Which rules are followed for Journalising the transactions?</li> </ul> </li> <li>Quiz on Journalising of transactions</li> </ol> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



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<b>Lesson Plan No. 8</b>	<b>Course Name: Financial Analysis and Reporting</b> <b>Topic: Preparation of Ledger</b>	<b>Course Code: MBA-105</b>
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<b>Objectives</b>	At the end of the lesson the student shall be able to: a. Demonstration of Journal Entry Preparation (10 minutes): b. Present a few sample transactions on the board (e.g., sales, purchases, expenses). c. Walk through the process of determining which accounts to debit and credit. d. Show how to format the journal entry correctly.
<b>Teaching Aids (if any)</b>	a. Power point presentation b. White board
<b>Teaching Development</b>	<p>1. <b>Introduction (5 minutes)</b></p> <ul style="list-style-type: none"><li>- What is the significance of ledgers in the accounting process?</li><li>- What is its role in summarizing financial transactions and providing a clear overview of account balances.</li><li>- What steps are involved in posting to ledgers from journal entries.</li></ul> <p>2. <b>Development (30 minutes)</b></p> <p>a) Overview of Ledgers</p> <ul style="list-style-type: none"><li>- Define what a ledger is and its role in the accounting cycle.</li><li>- Discuss the components of a ledger account, including account title, date, description, reference, debit, credit, and balance.</li></ul> <p>b) Demonstration of Posting to Ledgers</p> <ul style="list-style-type: none"><li>- Present a few sample journal entries on the board.</li><li>- through the process of transferring these entries to the appropriate ledger accounts.</li><li>- Emphasize the importance of maintaining accurate records and balancing each account.</li></ul> <p>c) Guided Practice</p> <ul style="list-style-type: none"><li>- Provide students with a set of journal entries and ask them to create the corresponding ledger accounts.</li><li>- Circulate the room to assist students as they work through the entries.</li><li>- Encourage students to double-check their postings for accuracy.</li></ul> <p><b>Exercise</b></p> <p>Have students complete a quick exercise where they match a set of journal entries to the correct ledger accounts.</p>



	<p>Alternatively, ask students to create one ledger entry based on a new journal entry provided.</p> <p>Closure (5 minutes):</p> <p>Recap the key points covered in the lesson, including the structure of ledger accounts and the process of posting journal entries.</p> <p>Encourage students to ask questions or clarify any doubts they may have about ledgers.</p>
<b>Closure</b>	<ol style="list-style-type: none"><li>Summarize the Lesson Learning Outcomes and get affirmation from students on these.</li><li>Suggested Reading: <b>Financial Accounting for Indian Students</b> by M.C. Shukla, T.S. Grewal, and S.P. Jain pgno-55-60</li><li>Homework:<ul style="list-style-type: none"><li>Numericals on Journal and ledger</li></ul></li></ol>
<b>Evaluation</b>	<ol style="list-style-type: none"><li>Reflective Questions:<ul style="list-style-type: none"><li>Why ledgers are prepared?</li><li>How entries are posted to ledgers?</li></ul></li><li>Quiz on Concept of Accounting</li></ol> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 9</b>	<b>Course Name: Financial Analysis and Reporting</b>	<b>Course Code: MBA-105</b>
	<b>Topic: Preparation of Ledger</b>	

<b>Objectives</b>	At the end of the lesson the student shall be able to: a. Demonstration of Journal Entry Preparation (10 minutes): b. Present a few sample transactions on the board (e.g., sales, purchases, expenses). c. Walk through the process of determining which accounts to debit and credit. d. Show how to format the journal entry correctly.
<b>Teaching Aids (if any)</b>	a. Power point presentation b. White board
<b>Teaching Development</b>	<p>1. <b>Introduction (5 minutes)</b></p> <ul style="list-style-type: none"><li>- What is the significance of ledgers in the accounting process?</li><li>- What is its role in summarizing financial transactions and providing a clear overview of account balances.</li><li>- What steps are involved in posting to ledgers from journal entries.</li></ul> <p>2. <b>Development (30 minutes)</b></p> <p>a) Overview of Ledgers</p> <ul style="list-style-type: none"><li>- Define what a ledger is and its role in the accounting cycle.</li><li>- Discuss the components of a ledger account, including account title, date, description, reference, debit, credit, and balance.</li></ul> <p>b) Demonstration of Posting to Ledgers</p> <ul style="list-style-type: none"><li>- Present a few sample journal entries on the board.</li><li>- through the process of transferring these entries to the appropriate ledger accounts.</li><li>- Emphasize the importance of maintaining accurate records and balancing each account.</li></ul> <p>c) Guided Practice</p> <ul style="list-style-type: none"><li>- Provide students with a set of journal entries and ask them to create the corresponding ledger accounts.</li><li>- Circulate the room to assist students as they work through the entries.</li><li>- Encourage students to double-check their postings for accuracy.</li></ul> <p><b>Exercise</b></p> <p>Have students complete a quick exercise where they match a set of journal entries to the correct ledger accounts. Alternatively, ask students to create one ledger entry based on a new journal entry provided.</p> <p><b>Closure (5 minutes):</b></p> <p>Recap the key points covered in the lesson, including the structure of ledger accounts and the process of posting journal entries.</p>



	Encourage students to ask questions or clarify any doubts they may have about ledgers.
<b>Closure</b>	<ol style="list-style-type: none"><li>Summarize the Lesson Learning Outcomes and get affirmation from students on these.</li><li>Suggested Reading: <b>Financial Accounting for Indian Students</b> by M.C. Shukla, T.S. Grewal, and S.P. Jain pgno-65-70</li><li>Homework: - Numericals on Journal and ledger</li></ol>
<b>Evaluation</b>	<ol style="list-style-type: none"><li>Reflective Questions: -How rules are used for posting entries in ledgers?</li><li>Quiz on Concept of Accounting</li></ol> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 10</b>	<b>Course Name: Financial Analysis and Reporting</b>	<b>Course Code: MBA-105</b>
	<b>Topic: Preparation of Trial Balance</b>	

<b>Objectives</b>	At the end of the lesson the student shall be able to: <ol style="list-style-type: none"> <li>understand the purpose and importance of a trial balance in the accounting cycle.</li> <li>learn the steps involved in preparing a trial balance from ledger accounts.</li> <li>practice creating a trial balance using sample ledger balance</li> </ol>
<b>Teaching Aids (if any)</b>	<ol style="list-style-type: none"> <li>Power point presentation</li> <li>White board</li> </ol>
<b>Teaching Development</b>	<ol style="list-style-type: none"> <li><b>Introduction (5 minutes)</b> <ul style="list-style-type: none"> <li><b>- What is the significance of Trial Balance?</b></li> <li>- What is its role in preparing Trial Balance?</li> <li>- Explain the significance of the trial balance as a tool for verifying the accuracy of ledger accounts and ensuring that total debits equal total credits.</li> <li>- Emphasize its role in preparing financial statements.</li> </ul> </li> <li><b>Development (30 minutes)</b> <ol style="list-style-type: none"> <li><b>Definition and Purpose :</b> <ul style="list-style-type: none"> <li>- Define trial balance and discuss its role in the accounting process.</li> <li>- Explain how it helps in verifying the accuracy of financial records by ensuring that debits equal credits.</li> </ul> </li> <li><b>Components of a Trial Balance :</b> <ul style="list-style-type: none"> <li>- Describe the structure of a trial balance, emphasizing the two columns: debit and credit.</li> <li>- Illustrate with a sample trial balance format, showing how to record account names and their respective balances.</li> </ul> </li> <li><b>Preparation of a Trial Balance</b> <ul style="list-style-type: none"> <li>- Demonstrate how to prepare a trial balance using a simple example.</li> <li>- Provide students with ledger account balances and guide them through the process of listing these in the trial balance format.</li> <li>- Discuss common errors that can occur when preparing a trial balance, such as incorrect postings and arithmetic mistakes</li> </ul> </li> </ol> </li> <li><b>Exercise (5 minutes) –</b> <ul style="list-style-type: none"> <li>- Distribute a worksheet with a set of ledger accounts and their balances. Ask students to prepare a trial balance based on the provided information</li> </ul> </li> </ol>
<b>Closure</b>	<ol style="list-style-type: none"> <li>Summarize the Lesson Learning Outcomes and get affirmation from students on these.</li> <li><b>Suggested Reading:</b> <b>Financial Accounting for Indian Students</b> by M.C. Shukla, T.S. Grewal, and S.P. Jain Pgno-90-100</li> <li><b>Homework:</b> <ul style="list-style-type: none"> <li>- Questions will be given to prepare Trial Balance</li> </ul> </li> </ol>



<b>Evaluation</b>	<ol style="list-style-type: none"><li>1. Reflective Questions<ul style="list-style-type: none"><li>- What is the need of Trial Balance?</li><li>- Why they are prepared?</li></ul></li><li>2. Quiz on Concept of Trial Balance</li></ol> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>
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<b>Lesson Plan No. 11</b>	<b>Course Name: Financial Analysis and Reporting</b>	<b>Course Code: MBA-105</b>
	<b>Topic: Concept and Nature of Depreciation</b>	

<b>Objectives</b>	At the end of the lesson the student shall be able to: a. Define depreciation and explain its purpose in accounting. b. Analyze the nature of depreciation and how it differs from a decrease in asset value. c. Calculate depreciation using the straight-line method and understand its advantages and disadvantages.
<b>Teaching Aids (if any)</b>	a. Power point presentation b. White board
<b>Teaching Development</b>	<ol style="list-style-type: none"><li><b>1. Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>- Ask questions. what do you understand by the term "Depreciation."</li><li>- Briefly explain the importance of Depreciation accounting in business decision-making.</li><li>- Introduce the concept of the Depreciation</li></ul></li><li><b>2. Development</b> (30 minutes)<ol style="list-style-type: none"><li><b>a) Meaning of Depreciation</b><ul style="list-style-type: none"><li>- Define depreciation and discuss its role in the accounting process.</li><li>- Explain how it helps in matching the cost of an asset with the revenue it generates over its useful life.</li></ul></li><li><b>b) Nature of Depreciation</b><ul style="list-style-type: none"><li>- Discuss the nature of depreciation and how it differs from a decrease in asset value.</li><li>- Clarify that depreciation is an allocation of cost and not a reflection of the asset's market value.</li><li>- Illustrate the concept using examples of different types of assets and their depreciation patterns.</li></ul></li><li><b>c) Straight-Line Method of Depreciation</b><ul style="list-style-type: none"><li>- Introduce the straight-line method as a common technique for calculating depreciation.</li><li>- Explain the formula and demonstrate how to calculate depreciation using this method.</li><li>- Discuss the advantages and disadvantages of the straight-line method.</li></ul></li></ol><p>Exercise (5 minutes): Summarize the key points discussed during the lesson, emphasizing the importance of understanding the concept and nature of depreciation in accounting.</p><p>Suggested Reading: Articles on the different methods of calculating depreciation and their applications. Online resources that provide further examples and exercises on depreciation.</p><p>Homework: Assign students to read a chapter on depreciation from their</p></li></ol>



<b>Closure</b>	<ol style="list-style-type: none"><li>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</li><li>2. Suggested Reading<ul style="list-style-type: none"><li>- <a href="https://www.investopedia.com/terms/d/depreciation.asp">https://www.investopedia.com/terms/d/depreciation.asp</a></li><li>- Homework</li><li>- Assign students to read a chapter on depreciation from their accounting textbook and prepare a report comparing the straight-line method with other depreciation methods.</li></ul></li></ol> <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
<b>Evaluation</b>	<ol style="list-style-type: none"><li>1. Reflective Questions:<ul style="list-style-type: none"><li>- Why depreciation is charged?</li><li>- What are the causes of depreciation?</li></ul></li><li>2. Quiz on Concept of Depreciation</li></ol> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 12</b>	<b>Course Name: Financial Analysis and Reporting</b>	<b>Course Code: MBA-105</b>
	<b>Topic: Concept and Nature of Depreciation</b>	

<b>Objectives</b>	At the end of the lesson the student shall be able to: a. Define depreciation and explain its purpose in accounting. b. Analyze the nature of depreciation and how it differs from a decrease in asset value. c. Calculate depreciation using the straight-line method and understand its advantages and disadvantages.
<b>Teaching Aids (if any)</b>	a. Power point presentation b. White board
<b>Teaching Development</b>	<ol style="list-style-type: none"><li><b>1. Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>- Ask questions. what do you understand by the term "Depreciation."</li><li>- Briefly explain the importance of Depreciation accounting in business decision-making.</li><li>- Introduce the concept of the Depreciation</li></ul></li><li><b>2. Development</b> (30 minutes)<ol style="list-style-type: none"><li><b>a) Meaning of Depreciation</b><ul style="list-style-type: none"><li>- Define depreciation and discuss its role in the accounting process.</li><li>- Explain how it helps in matching the cost of an asset with the revenue it generates over its useful life.</li></ul></li><li><b>b) Nature of Depreciation</b><ul style="list-style-type: none"><li>- Discuss the nature of depreciation and how it differs from a decrease in asset value.</li><li>- Clarify that depreciation is an allocation of cost and not a reflection of the asset's market value.</li><li>- Illustrate the concept using examples of different types of assets and their depreciation patterns.</li></ul></li><li><b>c) Straight-Line Method of Depreciation</b><ul style="list-style-type: none"><li>- Introduce the straight-line method as a common technique for calculating depreciation.</li><li>- Explain the formula and demonstrate how to calculate depreciation using this method.</li><li>- Discuss the advantages and disadvantages of the straight-line method.</li></ul></li></ol><p>Exercise (5 minutes): Summarize the key points discussed during the lesson, emphasizing the importance of understanding the concept and nature of depreciation in accounting.</p><p>Suggested Reading: Articles on the different methods of calculating depreciation and their applications. Online resources that provide further examples and exercises on depreciation.</p><p>Homework: Assign students to read a chapter on depreciation from their</p></li></ol>



<b>Closure</b>	<ol style="list-style-type: none"><li>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</li><li>2. Suggested Reading<ul style="list-style-type: none"><li>- <b>Financial Accounting for Indian Students</b> by M.C. Shukla, T.S. Grewal, and S.P. Jain</li></ul></li><li>3. Homework<ul style="list-style-type: none"><li>- Assign students to read a chapter on depreciation from their accounting textbook and prepare a report comparing the straight-line method with other depreciation methods.</li></ul>Spend 5 minutes to wrap up and consolidate the learnings</li></ol>
<b>Evaluation</b>	<ol style="list-style-type: none"><li>1. Reflective Questions:<ul style="list-style-type: none"><li>- Why depreciation is charged?</li><li>- What are the causes of depreciation?</li></ul></li><li>2. Quiz on Concept of Depreciation</li></ol> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 13</b>	<b>Course Name: Financial Analysis and Reporting</b>	<b>Course Code: MBA-105</b>
	<b>Topic: Straight line Method of Depreciation</b>	

<b>Objectives</b>	At the end of the lesson the student shall be able to: a. Define straight-line depreciation and explain its significance in accounting. b. Calculate annual depreciation using the straight-line method, applying the formula correctly. c. Demonstrate their ability to prepare a depreciation schedule for a given asset..
<b>Teaching Aids (if any)</b>	a. Power point presentation b. White board c. Sample problems and worksheets for practice d. Calculator for numerical exercises
<b>Teaching Development</b>	1. <b>Introduction</b> (5 minutes) - Ask questions. - what do you understand by the term "depreciation" - Sample problems and worksheets for practice  - <b>Development</b> (30 minutes) a) Definition and Formula - Define straight-line depreciation. - Present the formula: - Annual Depreciation - Explain each component of the formula: cost of the asset, salvage value, and useful life. b) Example Calculation: For instance, if a company purchases a machine for \$50,000 with a salvage value of \$5,000 and a useful life of 10 years: Annual Depreciation c) how this depreciation impacts the financial statements over the years. d) Practice Problems : - Provide students with a few numerical problems to solve in pairs. For example: - An asset costs \$30,000, has a salvage value of \$3,000, and a useful life of 6 years. Calculate the annual depreciation. - Encourage students to discuss their approaches and solutions. 2. Exercise (5 minutes) – Summarise the concept
<b>Closure</b>	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Suggested Reading - <a href="https://corporatefinanceinstitute.com/resources/accounting/straight">https://corporatefinanceinstitute.com/resources/accounting/straight</a>



	<p><a href="#">-line-depreciation/</a></p> <p>3. Homework</p> <ul style="list-style-type: none"><li>- Assign students to find a real-world example of an asset and calculate its straight-line depreciation over its useful life, including the salvage value. They should prepare a short report detailing their findings.</li></ul> <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
<b>Evaluation</b>	<p>1. Reflective Questions :</p> <ul style="list-style-type: none"><li>- Why straight-line method of depreciation is used?</li><li>- How depreciation is calculated?</li></ul> <p>2. Quiz on Concept of Staright Line Depreciation Methods</p> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 14</b>	<b>Course Name: Financial Analysis and Reporting</b>	<b>Course Code: MBA-105</b>
	<b>Topic: Diminishing Methods of Depreciation</b>	

<b>Objectives</b>	At the end of the lesson the student shall be able to: a. Define the diminishing balance method of depreciation and explain its significance in accounting. b. Calculate depreciation using the diminishing balance method by applying a fixed percentage to the asset's book value. c. Demonstrate their ability to prepare a depreciation schedule for an asset over multiple years using the diminishing balance method.
<b>Teaching Aids (if any)</b>	a. Power point presentation b. White board
<b>Teaching Development</b>	<ol style="list-style-type: none"><li><b>Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>- Ask questions.</li><li>- What is diminishing balance method of depreciation?</li><li>- Explain that this method calculates depreciation at a fixed percentage of the asset's book value each year, leading to higher depreciation expenses in the earlier years and decreasing amounts in later years.</li><li>- Discuss its relevance for assets that lose value more quickly in their initial years of use.</li></ul></li><li><b>Development</b> (30 minutes)<ol style="list-style-type: none"><li><b>Definition and Formula</b><ul style="list-style-type: none"><li>- Define the diminishing balance method and its purpose in financial accounting.</li><li>- Present the formula for calculating depreciation: Depreciation = Book Value × Depreciation Rate Depreciation = Book Value × Depreciation Rate Explain the components: the book value is the asset's value at the beginning of the period, and the depreciation rate is a fixed percentage.</li><li>Example Calculation (10 minutes): Walk through a detailed example. For instance, if a company purchases machinery for \$100,000 with a depreciation rate of 20%: Year 1: Depreciation = \$100,000 × 0.20 = \$20,000 Book Value = \$100,000 - \$20,000 = \$80,000 Year 2: Depreciation = \$80,000 × 0.20 = \$16,000 Book Value = \$80,000 - \$16,000 = \$64,000</li></ul></li><li>- Continue this for a few more years to illustrate the decreasing depreciation amounts.</li></ol></li><li><b>Practice Problems</b> (10 minutes): Provide students with several scenarios to calculate depreciation using the diminishing balance method. For example: An asset costs \$50,000 with a depreciation rate of 25%. Calculate the depreciation for the first three years.</li></ol>



	<p>3. Exercise (5 minutes) – Summarise the concept Distribute a worksheet with multiple scenarios requiring students to calculate depreciation for different assets using the diminishing balance method. Allow them to work individually or in pairs.</p>
<b>Closure</b>	<p>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</p> <p>2. Suggested Reading - <b>Financial Accounting for Indian Students</b> by M.C. Shukla, T.S. Grewal, and S.P. Jain pgno-100-110</p> <p>3. Homework Assign students to find a real-world example of an asset and calculate its depreciation using the diminishing balance method over a specified period, including a brief explanation of their calculations. Spend 5 minutes to wrap up and consolidate the learnings</p>
<b>Evaluation</b>	<p>1. Reflective Questions: - Why diminishing balance method is used? - What is the difference between straight line and diminishing balance method?</p> <p>2. Quiz on Concept of Depreciation</p> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 15</b>	<b>Course Name: Financial Analysis and Reporting</b> <b>Topic: Final Accounts</b>	<b>Course Code: MBA-105</b>
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<b>Objectives</b>	At the end of the lesson the student shall be able to: a. Articulate final accounts and explain their purpose in summarizing a business's financial performance over a specific period. b. Identify and describe the components of final accounts, including the Trading Account, Profit and Loss Account, and Balance Sheet. c. Demonstrate the ability to prepare a simple set of final accounts using provided financial data.
<b>Teaching Aids (if any)</b>	a. Power point presentation b. White board
<b>Teaching Development</b>	<ol style="list-style-type: none"><li>1. <b>Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>- Ask questions. what do you understand by the term "Final accounts."</li><li>- Briefly explain the importance of Final accounts in business decision-making.</li><li>- Introduce the concept of the Final accounts</li></ul></li><li>2. <b>Development</b> (30 minutes)<ol style="list-style-type: none"><li>a. Components of Final Accounts -Explain the three main components:</li><li>b. Trading Account: Shows the gross profit or loss by matching sales against the cost of goods sold.</li><li>c. Profit and Loss Account: Summarizes revenues and expenses to determine net profit or loss.</li><li>d. Balance Sheet: Provides a snapshot of the company's financial position at a specific date, listing assets, liabilities, and equity.</li><li>e. Use a sample template for each account to illustrate their structure.</li><li>f. Detailed Explanation of Each Component (15 minutes):</li><li>g. Walk through a numerical example where students can see how to prepare each component step-by-step from a given trial balance.</li></ol></li><li>3. <b>Exercise</b> (5 minutes) – Distribute a worksheet with a simple trial balance and ask students to prepare the Trading Account, Profit and Loss Account, and Balance Sheet based on the provided data. Summarise the concept</li></ol>
<b>Closure</b>	1. Summarize the Lesson Learning Outcomes and get affirmation



	<p>from students on these.</p> <ol style="list-style-type: none"><li>2. Suggested Reading<ul style="list-style-type: none"><li>- <b>Financial Accounting for Indian Students</b> by M.C. Shukla, T.S. Grewal, and S.P. Jain</li></ul></li><li>3. Homework<ul style="list-style-type: none"><li>- Ask students to research and write a short note on concept of Final Accounts</li><li>- Spend 5 minutes to wrap up and consolidate the learnings</li></ul></li></ol>
<b>Evaluation</b>	<ol style="list-style-type: none"><li>1. Reflective Questions (What, Why, Who?). Allow students to answer and discuss.</li><li>2. Quiz on Concept of Accounting</li></ol> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 16</b>	<b>Course Name: Financial Analysis and Reporting</b> <b>Topic: Manufacturing Account</b>	<b>Course Code: MBA-105</b>
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<b>Objectives</b>	At the end of the lesson the student shall be able to: a. Define manufacturing accounts and explain their purpose in determining the cost of goods manufactured during a specific period. b. Identify and describe the components of a manufacturing account, including prime cost, production overheads, and the calculation of the cost of goods sold. c. Demonstrate the ability to prepare a manufacturing account using provided financial data.
<b>Teaching Aids (if any)</b>	a. Power point presentation b. White board
<b>Teaching Development</b>	<ol style="list-style-type: none"><li><b>1. Introduction (5 minutes)</b><ul style="list-style-type: none"><li>- Ask questions. what do you understand by the term "Manufacturing Account"</li><li>- Briefly explain the importance of accounting in business decision-making.</li><li>- Introduce the concept of as the Manufacturing Accounts</li></ul></li><li><b>2. Development (30 minutes)</b><ol style="list-style-type: none"><li><b>a) Components of Manufacturing Accounts:</b><ul style="list-style-type: none"><li>- Explain the key components of a manufacturing account: Prime Cost: The total of direct materials, direct labor, and direct expenses.</li><li>- Production Overheads: Indirect costs associated with manufacturing, such as factory rent, utilities, and depreciation.</li><li>- Cost of Goods Manufactured: The total cost incurred to produce goods during the accounting period.</li><li>- Use a sample template to illustrate how these components fit together in a manufacturing account.</li></ul></li><li><b>b) Detailed Explanation of Preparation</b><ul style="list-style-type: none"><li>- Walk through the steps of preparing a manufacturing account:<ul style="list-style-type: none"><li>- Start with the opening stock of raw materials.</li><li>- Add purchases of raw materials and any direct labor costs.</li><li>- Subtract the closing stock of raw materials to find the cost of raw materials used.</li><li>- Add production overheads to find the total manufacturing costs.</li><li>- Calculate the cost of goods manufactured.</li><li>- Provide a numerical example to illustrate the preparation of a</li></ul></li></ul></li></ol></li></ol>



	<p>manufacturing account, showing how to calculate each component.</p> <p>Exercise (5 minutes): Distribute a worksheet with a simple set of data regarding a manufacturing company. Ask students to prepare a manufacturing account based on the provided information, including calculations for prime cost and production overheads.</p>
<b>Closure</b>	<ol style="list-style-type: none"><li>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</li><li>2. Suggested Reading<ul style="list-style-type: none"><li>- <b>Financial Accounting for Indian Students</b> by M.C. Shukla, T.S. Grewal, and S.P. Jain</li></ul></li><li>3. Homework<ul style="list-style-type: none"><li>- Assign students to research a manufacturing company of their choice and prepare a brief report on how they handle their manufacturing accounts, including any specific challenges they face</li></ul></li></ol> <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
<b>Evaluation</b>	<ol style="list-style-type: none"><li>1. Reflective Questions (What, Why, Who?). Allow students to answer and discuss.</li><li>2. Quiz on Concept of Accounting</li></ol> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 17</b>	<b>Course Name: Financial Analysis and Reporting</b>	<b>Course Code: MBA-105</b>
	<b>Topic: Trading Account</b>	

<b>Objectives</b>	At the end of the lesson the student shall be able to: a. Articulate the concept of trading account and explain its purpose in determining the gross profit or loss of a business. b. Identify and describe the components of a trading account, including opening stock, purchases, sales, and closing stock. c. Demonstrate the ability to prepare a simple trading account using provided financial data..
<b>Teaching Aids (if any)</b>	a. Power point presentation b. White board
<b>Teaching Development</b>	1. <b>Introduction</b> (5 minutes) - Ask questions. What do you understand by the trading account?. - Briefly explain the importance of trading account in business decision-making. - Introduce the concept of the trading as the foundation of Financial account 2. <b>Development</b> (30 minutes) a. Components of a Trading Account : - Explain the key components of a trading account: - Opening Stock: The value of inventory at the beginning of the accounting period. - Purchases: Total goods bought for resale during the period. - Sales: Total revenue from goods sold during the period. - Closing Stock: The value of inventory at the end of the accounting period.  b. Detailed Explanation of Preparation - steps of preparing a trading account: - Start with the opening stock. - Add purchases and any carriage inwards (transport costs for bringing goods to the business). - Subtract closing stock to find the cost of goods sold. - Calculate gross profit or loss by subtracting the cost of goods sold from sales.  c. Provide a numerical example to illustrate the preparation of a trading account, showing how to calculate each component.  d. Guided Practice e. Present a simplified numerical example where students can



	<p>see how to prepare a trading account step-by-step from a given set of data.</p> <p>3. <b>Exercise (5 minutes):</b> Distribute a worksheet with a simple set of data regarding a trading business. Ask students to prepare a trading account</p>
<b>Closure</b>	<p>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</p> <p>2. Suggested Reading - <b>Financial Accounting for Indian Students</b> by M.C. Shukla, T.S. Grewal, and S.P. Jain</p> <p>3. Homework Assign students to find the trading account of a real-world business (e.g., from annual reports) and prepare a brief analysis of the company's trading performance based on that account.</p> <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
<b>Evaluation</b>	<p>1. Reflective Questions: - What are the items to be included in trading account? - What is gross profit?</p> <p>2. Quiz on Concept of Trading Account</p> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 18</b>	<b>Course Name: Financial Analysis and Reporting</b>	<b>Course Code: MBA-105</b>
	<b>Topic: Profit and Loss Account</b>	

<b>Objectives</b>	At the end of the lesson the student shall be able to: a. Explain profit and loss account and its purpose in determining the net profit or loss of a business. b. Identify and describe the components of a profit and loss account, including revenue, expenses, and the calculation of net profit. c. Demonstrate the ability to prepare a simple profit and loss account using provided financial data
<b>Teaching Aids (if any)</b>	a. Power point presentation b. White board
<b>Teaching Development</b>	1. <b>Introduction</b> (5 minutes) - Ask questions. What do you understand by the term "Profit & Loss Account." - Briefly explain the importance of Profit & Loss Account in business decision-making. - Introduce the concept of the Profit & Loss Account assessing the overall performance and profitability of a business.  2. <b>Development</b> (30 minutes) a) Components of a Profit and Loss Account - Explain the key components of a profit and loss account - Revenue: Total income generated from sales of goods or services. - Expenses: Costs incurred in generating revenue, such as administrative expenses, selling expenses, and financial expenses. - Net Profit or Loss: The difference between total revenue and total expenses.  b) Use a sample template to illustrate how these components fit together in a profit and loss account.  c) Detailed Explanation of Preparation - Steps of preparing a profit and loss account: - Start with the gross profit or loss from the trading account. - Add any other revenue, such as interest or dividend income. - Subtract expenses, categorizing them into appropriate heads - Calculate net profit or loss by subtracting total expenses from total revenue.  d) Provide a numerical example to illustrate the preparation of a profit and loss account, showing how to calculate each component.  e) Guided Practice Present a simplified numerical example where students can see



	<p>how to prepare a profit and loss account step-by-step from a given set of data. Summarize the key points covered in the lecture.</p> <ul style="list-style-type: none"><li>-Emphasize the importance of understanding accountancy</li><li>- Encourage students to ask questions and seek further clarification.</li></ul> <p>3. Exercise (5 minutes) – Distribute a worksheet with a simple set of data regarding a business. Ask students to prepare a profit and loss account based on the provided information, including calculations for net profit or loss.</p>
<b>Closure</b>	<ol style="list-style-type: none"><li>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</li><li>2. Suggested Reading<ul style="list-style-type: none"><li>- <b>Financial Accounting for Indian Students</b> by M.C. Shukla, T.S. Grewal, and S.P. Jain</li></ul></li><li>3. Homework<ul style="list-style-type: none"><li>- Assign students to find the profit and loss account of a real-world business (e.g., from annual reports) and prepare a brief analysis of the company's overall performance based on that account.</li></ul></li></ol> <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
<b>Evaluation</b>	<ol style="list-style-type: none"><li>1. Reflective Questions (What, Why, Who?). Allow students to answer and discuss.</li><li>2. Quiz on Concept of Profit &amp; Loss Account</li></ol> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 19</b>	<b>Course Name: Financial Analysis and Reporting</b> <b>Topic: Balance Sheet</b>	<b>Course Code: MBA-105</b>
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<b>Objectives</b>	At the end of the lesson the student shall be able to: a. Articulate the concept of balance sheet and explain its purpose in providing a snapshot of a business's financial position at a specific date. b. Identify and describe the components of a balance sheet, including assets, liabilities, and equity. c. Demonstrate the ability to prepare a simple balance sheet using provided financial data.
<b>Teaching Aids (if any)</b>	a. Power point presentation b. White board
<b>Teaching Development</b>	1. <b>Introduction</b> (5 minutes) - Ask questions. What do you understand by the term "Balance Sheet?." - Briefly explain the importance of Balance sheet in business decision-making. - Introduce the concept of the balance sheet as the foundation of accounting 2. <b>Development</b> (30 minutes) a. Components of a Balance Sheet - Explain the key components of a balance sheet: - Assets: Resources owned by the business, such as cash, accounts receivable, inventory, and fixed assets. - Liabilities: Obligations owed by the business, such as accounts payable, loans, and accrued expenses. - Equity: The residual interest in the assets of the business after deducting its liabilities, representing the owners' stake. b. Use a sample template to illustrate how these components fit together in a balance sheet. c. Detailed Explanation of Preparation - steps of preparing a balance sheet: - List all assets, categorizing them as current (short-term) or non-current (long-term). - List all liabilities, categorizing them as current or non-current. d. Calculate total assets and total liabilities. e. Determine equity by subtracting total liabilities from total



	<p>assets.</p> <p>f. Provide a numerical example to illustrate the preparation of a balance sheet, showing how to calculate each component. Encourage students to ask questions and seek further clarification.</p> <p>3. Exercise (5 minutes) – Summarise the concept</p>
<b>Closure</b>	<p>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</p> <p>2. Suggested Reading - <b>Financial Accounting for Indian Students</b> by M.C. Shukla, T.S. Grewal, and S.P. Jain Pgno-170-180</p> <p>3. Homework - Distribute a worksheet with a simple set of data regarding a business. Ask students to prepare a balance sheet based on the provided information, including calculations for assets, liabilities, and equity. Spend 5 minutes to wrap up and consolidate the learnings</p>
<b>Evaluation</b>	<p>1. Reflective Questions: - Why Balance sheet is prepared? - What is the difference between fixed assets and current assets?</p> <p>2. Quiz on Concept of Accounting</p> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 20</b>	<b>Course Name: Financial Analysis and Reporting</b>	<b>Course Code: MBA-105</b>
	<b>Topic: Adjustments in Final Accounts</b>	

<b>Objectives</b>	At the end of the lesson the student shall be able to: a. Define adjustments in final accounts and explain their importance in presenting an accurate financial picture of a business. b. Identify various types of adjustments, such as accrued expenses, prepaid expenses, and depreciation, and understand how they affect the final accounts. c. Demonstrate the ability to make necessary adjustments and prepare final accounts accurately using provided financial data.
<b>Teaching Aids (if any)</b>	a. Power point presentation b. White board
<b>Teaching Development</b>	<ol style="list-style-type: none"><li><b>1. Introduction (5 minutes)</b><ul style="list-style-type: none"><li>- Ask questions. What do you understand by the term Adjustments in Final Accounts?</li><li>- Briefly explain the importance of adjustments in financial accounting in business decision-making.</li><li>- Introduce the different adjustments in the foundation of accounting</li></ul></li><li><b>2. Development (30 minutes)</b><ol style="list-style-type: none"><li><b>a) Types of Adjustments</b><ul style="list-style-type: none"><li>- Discuss the various types of adjustments commonly made in final accounts:<ul style="list-style-type: none"><li>- Accrued Expenses: Expenses that have been incurred but not yet paid.</li><li>- Prepaid Expenses: Payments made in advance for expenses that will be incurred in the future.</li><li>- Depreciation: The allocation of the cost of tangible assets over their useful lives.</li><li>- Outstanding Income: Income that has been earned but not yet received.</li><li>- Unearned Income: Payments received in advance for services not yet rendered.</li></ul></li><li>Provide examples for each type of adjustment and explain how they are recorded in the accounts.</li></ul></li><li><b>b) Making Adjustments</b><ul style="list-style-type: none"><li>- Demonstrate how to record adjustments in the books of accounts. Show the journal entries for each type of adjustment discussed.</li><li>- Explain how these adjustments are reflected in the final accounts, particularly in the profit and loss account and the</li></ul></li></ol></li></ol>



	<p>balance sheet.</p> <p>c) Present a numerical example where students can see how to make adjustments step-by-step from a given set of data. Explain the information needs of different users (investors, creditors, management, government, etc.).</p> <p>3. Exercise (5 minutes) – Distribute a worksheet with a simple set of data that includes various adjustments needed. Ask students to identify the necessary adjustments and prepare the final accounts based on the provided information.</p>
<b>Closure</b>	<p>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</p> <p>2. Suggested Reading - <b>Financial Accounting for Indian Students</b> by M.C. Shukla, T.S. Grewal, and S.P. Jain Pgno-125-145</p> <p>3. Homework Assign students to find a real-world example of final accounts that include adjustments (e.g., from annual reports) and prepare a brief analysis of the adjustments made and their impact on the financial statements. spend 5 minutes to wrap up and consolidate the learnings</p>
<b>Evaluation</b>	<p>1. Reflective Questions: - Why adjustments are required to be included in final accounts? - What is the difference between prepaid and outstanding?</p> <p>2. Quiz on Concept of Accounting</p> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 21</b>	<b>Course Name: Financial Analysis and Reporting</b> <b>Topic: Cost Accounting and Budgetary Control</b>	<b>Course Code: MBA-105</b>
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<b>Objectives</b>	At the end of the lesson the student shall be able to: a. explain the concept of cost accounting. b. identify and describe the need for cost accounting in business organizations. c. apply theoretical knowledge to practical scenarios in cost accounting.
<b>Teaching Aids (if any)</b>	a. Power point presentation b. White board
<b>Teaching Development</b>	<ol style="list-style-type: none"><li>1. <b>Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>- Ask questions.</li><li>- What is cost accounting, and how does it differ from financial accounting?</li><li>- Why is cost accounting important for business decision-making?</li><li>- Can you think of a scenario where accurate cost accounting would be crucial for a business?</li><li>- Briefly explain the importance of cost accounting in business decision-making.</li><li>- Introduce the concept of the cost accounting .</li></ul></li><li>2. <b>Development</b> (30 minutes)<ol style="list-style-type: none"><li>a. Definition and Scope of Cost Accounting :<ul style="list-style-type: none"><li>- Define cost accounting and its role in tracking, analyzing, and reporting costs.</li><li>- Explain the scope of cost accounting, including direct and indirect costs, fixed and variable costs, and sunk costs.</li></ul></li><li>b. Need for Cost Accounting :<ul style="list-style-type: none"><li>- Decision-Making: Discuss how cost accounting provides critical data for business decisions such as pricing, budgeting, and resource allocation.</li><li>- Performance Evaluation: Explain how cost accounting helps in evaluating the performance of different departments or projects within an organization.</li><li>- Cost Control: Highlight the importance of cost accounting in controlling costs and improving efficiency.</li></ul></li><li>c. Key Components of Cost Accounting:<ul style="list-style-type: none"><li>- Cost Classification: Explain the different types of costs (direct, indirect, fixed, variable) and how they are classified.</li><li>- Cost Estimation: Discuss methods for estimating costs, including historical data analysis and forecasting</li></ul></li></ol></li></ol>



	<p>techniques.</p> <ul style="list-style-type: none"><li>- Cost Reporting: Cover the importance of accurate and timely cost reporting for management decision-making.</li></ul> <p>3. Exercise (5 minutes) – Practical Applications of Cost Accounting</p>
<b>Closure</b>	<ol style="list-style-type: none"><li>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</li><li>2. Suggested Reading<ul style="list-style-type: none"><li>- <b>Financial Accounting for Indian Students</b> by M.C. Shukla, T.S. Grewal, and S.P. Jain</li></ul></li><li>3. Homework Numerical problems will be given students Spend 5 minutes to wrap up and consolidate the learnings</li></ol>
<b>Evaluation</b>	<ol style="list-style-type: none"><li>1. Reflective Questions What costs would need to be considered in this decision? How would you classify these costs (direct, indirect, fixed, variable)? What method would you use to estimate these costs?</li><li>2. Quiz on Concept of Cost Accounting</li></ol> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 23</b>	<b>Course Name: Financial Analysis and Reporting</b>	<b>Course Code: MBA-105</b>
	<b>Topic: Classification of various costs.</b>	

<b>Objectives</b>	At the end of the lesson the student shall be able to: a. Explain the various classifications of costs and their significance in financial decision-making. b. Identify and categorize costs based on behavior, function, and traceability. c. Apply their understanding of cost classifications to real-world scenarios to enhance their decision-making skills.
<b>Teaching Aids (if any)</b>	a. Power point presentation
<b>Teaching Development</b>	<ol style="list-style-type: none"><li>1. <b>Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>- Ask questions.</li><li>- What are the different types of costs you encounter in a business setting?</li><li>- Why do you think it is important to classify costs accurately?</li><li>- Can you think of an example where understanding cost classification could influence a business decision</li></ul></li><li>2. <b>Development</b> (30 minutes)<ol style="list-style-type: none"><li>a) Definition and Importance:<ul style="list-style-type: none"><li>- Discuss cost classification as the process of categorizing costs into different groups based on their nature, behavior, or purpose.</li><li>- Emphasize its role in budgeting, financial reporting, and decision-making.</li></ul></li><li>b) Key Classifications of Costs:<ul style="list-style-type: none"><li>- By Behavior: Fixed, Variable, and Mixed Costs.</li><li>- By Function: Production, Selling, Administrative, and Research &amp; Development Costs.</li><li>- By Traceability: Direct and Indirect Costs.</li></ul></li></ol>By Time: Historical and Predetermined Costs. Implications of Cost Classifications: Understanding how costs behave helps in forecasting and budgeting. Differentiating between direct and indirect costs aids in pricing strategies. Recognizing fixed versus variable costs is crucial for break-even analysis</li><li>3. <b>Exercise</b> (5 minutes) – Summarise the concept</li></ol>
<b>Closure</b>	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.



	<ol style="list-style-type: none"><li>2. Suggested Reading<ul style="list-style-type: none"><li>- <b>Cost Accounting for Indian Students</b> by M.C. Shukla, T.S. Grewal, and S.P. Jain</li></ul></li><li>3. Homework<ul style="list-style-type: none"><li>- Ask students to research and write a short note on the history of accountancy</li></ul></li></ol> <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
<b>Evaluation</b>	<ol style="list-style-type: none"><li>1. Reflective Questions<ul style="list-style-type: none"><li>Why Cost Accounting is important for the organisation?</li><li>How cost accounting is useful for investors?</li><li>Quiz on Concept of a cost ccounting</li></ul></li></ol> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 24</b>	<b>Course Name: Financial Analysis and Reporting</b>  <b>Topic: Preparation of Cost Sheet with element-wise</b>	<b>Course Code: MBA-105</b>
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<b>Objectives</b>	At the end of the lesson the student shall be able to: a. Define cost sheet and its scope. b. Understand the importance of cost sheet in business. c. Identify the users of cost sheet information.
<b>Teaching Aids (if any)</b>	a. Power point presentation b. White board
<b>Teaching Development</b>	<ol style="list-style-type: none"><li>1. <b>Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>- Ask questions. what do you understand by the term "cost sheet."</li><li>- Briefly explain the importance of cost sheet in business decision-making.</li><li>- Introduce the concept of the cost sheet as the foundation of cost accounting</li></ul></li><li>2. <b>Development</b> (30 minutes)<ol style="list-style-type: none"><li>a. <b>Definition and Scope of Cost sheet:</b> Define cost sheet as the process of identifying, measuring, recording, and communicating financial information to users for decision-making. Explain the scope of cost sheet, covering financial accounting, management accounting, cost accounting, taxation, auditing, and forensic accounting. Use examples and real-life scenarios to illustrate different areas of cost sheet.</li><li>b. <b>Importance of Cost sheet:</b> Discuss the role of cost sheet in various business functions like finance, marketing, production, and human resources. Emphasize the importance of cost sheet in decision-making, financial planning, and control. Highlight the role of cost sheet in ensuring accountability and transparency.</li><li>c. <b>Users of Cost sheet Information:</b> Briefly discuss the different categories of users of cost sheet information (internal and external). Explain the information needs of different users (investors, creditors, management, government, etc.).</li><li>d. <b>Conclusion:</b> Summarize the key points covered in the lecture. Emphasize the importance of understanding cost sheet Encourage students to ask questions and seek further clarification.</li></ol></li></ol>



	<p>3. Exercise (5 minutes) – Summarise the concept</p>
<b>Closure</b>	<p>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</p> <p>2. Suggested Reading - <b>Financial Cost sheet for Indian Students</b> by M.C. Shukla, T.S. Grewal, and S.P. Jain</p> <p>3. Homework - Ask students to research and write a short note on the history of cost sheet</p> <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
<b>Evaluation</b>	<p>1. Reflective Questions Why Cost sheet is important for the organisation? How cost sheet is useful for investors? Quiz on concept of cost accounting</p> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 25</b>	<b>Course Name: Financial Analysis and Reporting</b>  <b>Topic: Preparation of Cost Sheet with element-wise</b>	<b>Course Code: MBA-105</b>
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<b>Objectives</b>	At the end of the lesson the student shall be able to: a. Define cost sheet and its scope. b. Understand the importance of cost sheet in business. c. Identify the users of cost sheet information.
<b>Teaching Aids (if any)</b>	a. Power point presentation b. White board
<b>Teaching Development</b>	<ol style="list-style-type: none"><li>1. <b>Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>- Ask questions. what do you understand by the term "cost sheet."</li><li>- Briefly explain the importance of cost sheet in business decision-making.</li><li>- Introduce the concept of the cost sheet as the foundation of cost accounting</li></ul></li><li>2. <b>Development</b> (30 minutes)<ol style="list-style-type: none"><li>a. <b>Definition and Scope of Cost sheet:</b> Define cost sheet as the process of identifying, measuring, recording, and communicating financial information to users for decision-making. Explain the scope of cost sheet, covering financial accounting, management accounting, cost accounting, taxation, auditing, and forensic accounting. Use examples and real-life scenarios to illustrate different areas of cost sheet.</li><li>b. <b>Importance of Cost sheet:</b> Discuss the role of cost sheet in various business functions like finance, marketing, production, and human resources. Emphasize the importance of cost sheet in decision-making, financial planning, and control. Highlight the role of cost sheet in ensuring accountability and transparency.</li><li>c. <b>Users of Cost sheet Information:</b> Briefly discuss the different categories of users of cost sheet information (internal and external). Explain the information needs of different users (investors, creditors, management, government, etc.).</li><li>d. <b>Conclusion:</b> Summarize the key points covered in the lecture. Emphasize the importance of understanding cost sheet Encourage students to ask questions and seek further clarification.</li></ol></li></ol>



	<p>3. Exercise (5 minutes) – Summarise the concept</p>
<b>Closure</b>	<p>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</p> <p>2. Suggested Reading - <b>Financial Cost sheet for Indian Students</b> by M.C. Shukla, T.S. Grewal, and S.P. Jain</p> <p>3. Homework - Ask students to research and write a short note on the history of cost sheet</p> <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
<b>Evaluation</b>	<p>1. Reflective Questions Why Cost sheet is important for the organisation? How cost sheet is useful for investors? Quiz on concept of cost accounting</p> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 26</b>	<b>Course Name: Financial Analysis and Reporting</b> <b>Topic: - Meaning, Characteristics of Budgetary control</b>	<b>Course Code: MBA-105</b>
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<b>Objectives</b>	At the end of the lesson the student shall be able to: a. Define budgetary control and explain its significance in financial management. b. Identify and describe the key characteristics of budgetary control. c. Analyze a simple case study to illustrate the application of budgetary control in a real-world scenario.
<b>Teaching Aids (if any)</b>	a. White board
<b>Teaching Development</b>	<ol style="list-style-type: none"><li>1. <b>Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>- Ask questions.</li><li>- What do you think is the purpose of having a budget in an organization?</li><li>- How do you think organizations track their financial performance?</li><li>- Can you think of any consequences if a company fails to adhere to its budget?</li><li>- Briefly explain the importance of budgets in business decision-making.</li><li>- Introduce the concept of the budget</li></ul></li><li>2. <b>Development</b> (30 minutes)<ol style="list-style-type: none"><li>a. Definition of Budgetary Control:<ul style="list-style-type: none"><li>- Explain that budgetary control is a systematic approach used by organizations to monitor and manage their financial resources by comparing actual results with planned budgets</li></ul></li><li>b. Characteristics:<ul style="list-style-type: none"><li>- Establishment of Budgets: Budgets are created for various departments and activities within the organization<sup>4</sup>.</li><li>- Continuous Comparison: There is ongoing monitoring of actual performance against the budgeted figures<sup>5</sup>.</li><li>- Corrective Action: Organizations take necessary actions to address any variances from the budget<sup>24</sup>.</li></ul></li><li>c. Importance:<ul style="list-style-type: none"><li>- Helps in planning for future financial needs.</li><li>- Ensures efficient resource allocation.</li><li>- Enhances accountability among departments and individuals.</li></ul></li></ol></li><li>3. Exercise (5 minutes) – Summarise the concept</li></ol>



<b>Closure</b>	<ol style="list-style-type: none"><li>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</li><li>2. Suggested Reading</li><li>3. <b>Management Accounting for Indian Students</b> by Sharma, Gupta and Bhalla pgno 10.1-10.3</li><li>4. Homework<ul style="list-style-type: none"><li>- Ask students to research and write a short note on the budgetary control can impact decision-making in an organization, citing examples from their readings.</li></ul></li></ol> <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
<b>Evaluation</b>	<ol style="list-style-type: none"><li>1. Reflective Questions<ul style="list-style-type: none"><li>Why Budgetary control is important for the organisation?</li><li>How budgetary control is useful for investors?</li></ul></li></ol> <p>Quiz on Concept of budgetary control</p> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 27</b>	<b>Course Name: Financial Analysis and Reporting</b> <b>Topic: Requisites for successful budgetary control system, Process of Budgeting,</b>	<b>Course Code: MBA-105</b>
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<b>Objectives</b>	At the end of the lesson the student shall be able to: a. Identify and explain the essential requisites for establishing a successful budgetary control system. b. Comprehend the steps involved in the budgeting process and its significance in financial planning. c. Create a simple budget based on given income and expense scenarios.
<b>Teaching Aids (if any)</b>	a. White board
<b>Teaching Development</b>	<ol style="list-style-type: none"><li>1. <b>Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>- Ask questions.</li><li>- What do you think are the most important factors for effective budget management?</li><li>- Why is it crucial for organizations to have a structured budgeting process?</li><li>- Can you share an experience where budgeting helped you or someone you know?</li></ul></li><li>2. <b>Development</b> (30 minutes)<ol style="list-style-type: none"><li>a. <b>Requisites for Successful Budgetary Control:</b><ul style="list-style-type: none"><li>- Clear Objectives: Establish specific, measurable goals for what the budget aims to achieve.</li><li>- Accurate Data: Ensure that all financial data used in the budgeting process is accurate and up-to-date.</li><li>- Continuous Monitoring: Implement regular reviews of actual performance against the budget to identify variances.</li><li>- Flexibility: Allow adjustments to be made as circumstances change, ensuring the budget remains relevant.</li></ul></li><li>b. <b>Process of Budgeting:</b><ul style="list-style-type: none"><li>- Preparation: Gather historical data and set financial goals.</li><li>- Drafting: Create a preliminary budget based on expected income and expenses.</li></ul></li><li>c. <b>Review and Approval:</b> Present the draft budget to stakeholders for feedback and approval.</li><li>d. <b>Implementation:</b> Execute the approved budget, ensuring all departments adhere to it.</li><li>e. <b>Monitoring and Control:</b> Regularly compare actual results with the budget, making adjustments as necessary.</li></ol></li></ol>



	<p>3. Exercise (5 minutes)</p> <ul style="list-style-type: none"><li>- Students will work individually to fill out a simple budget template based on hypothetical income (e.g., \$500 monthly allowance) and expenses (e.g., rent, food, entertainment).</li></ul>
<b>Closure</b>	<p>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</p> <p>2. Suggested Reading <b>Management Accounting for Indian Students</b> by M.C. Shukla, T.S. Grewal, and S.P. Jain</p> <p>3. Homework</p> <ul style="list-style-type: none"><li>- Ask students to research and write a short note on the successful budgeting system in their personal finances, including at least one example of how they plan to monitor their spending.</li></ul> <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
<b>Evaluation</b>	<p>1. Reflective Questions</p> <p>Why budget control is important for the organisation? How budgetary control is useful for investors?</p> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 28</b>	<b>Course Name: Financial Analysis and Reporting</b>	<b>Course Code: MBA-105</b>
	<b>Topic: Preparation of Cash Budget</b>	

<b>Objectives</b>	At the end of the lesson the student shall be able to: a. Define what a cash budget is and explain the steps involved in its preparation. b. Comprehend the overall budgeting process and its significance in financial management. c. Create a simple cash budget based on given income and expense scenarios
<b>Teaching Aids (if any)</b>	a. White board
<b>Teaching Development</b>	<ol style="list-style-type: none"><li><b>1. Introduction (5 minutes)</b><ul style="list-style-type: none"><li>- Ask questions. What do you think are the main components of a cash budget? Why is it important for businesses to prepare a cash budget? Can you think of situations where a cash budget could help prevent financial issues?</li></ul></li><li><b>2. Development (30 minutes)</b><ol style="list-style-type: none"><li><b>a. Preparation of Cash Budget:</b><ul style="list-style-type: none"><li>- A cash budget is a financial plan that estimates cash inflows and outflows over a specific period, helping organizations manage liquidity.</li></ul></li><li><b>b. Steps in Preparing a Cash Budget:</b><ul style="list-style-type: none"><li>- Estimate Cash Inflows: Project expected revenues from sales, accounts receivable, and other income sources.</li><li>- Estimate Cash Outflows: Identify all expected expenses, including fixed costs (rent, salaries) and variable costs (supplies, utilities).</li><li>- Calculate Net Cash Flow: Subtract total cash outflows from total cash inflows to determine net cash flow.</li><li>- Adjust for Opening and Closing Balances: Include the opening cash balance and determine the closing cash balance to assess liquidity.</li></ul></li><li><b>c. Process of Budgeting:</b><ul style="list-style-type: none"><li>- Review Past Budgets: Analyze previous budgets to understand spending patterns and revenue generation.</li><li>- Set Financial Goals: Establish clear objectives for the upcoming period based on organizational strategy.</li><li>- Draft the Budget: Create preliminary budgets that reflect expected income and expenditures.</li></ul></li></ol></li></ol>



	<p>3. Exercise (5 minutes) – Summarise the concept</p>
<b>Closure</b>	<ol style="list-style-type: none"><li>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</li><li>2. Suggested Reading</li><li>3. <b>Management Accounting for Indian Students</b> by Sharma, Gupta and Bhalla</li><li>4. Homework<ul style="list-style-type: none"><li>- Ask students to solve questions on cash budget</li></ul></li></ol> <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
<b>Evaluation</b>	<ol style="list-style-type: none"><li>1. Reflective Questions<ul style="list-style-type: none"><li>Why Cash Budget is important for the organisation?</li><li>How Cash Budget is prepared in an organisation?</li></ul></li></ol> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 29</b>	<b>Course Name: Financial Analysis and Reporting</b>	<b>Course Code: MBA-105</b>
	<b>Topic: Preparation of Cash Budget</b>	

<b>Objectives</b>	At the end of the lesson the student shall be able to: a. Define what a cash budget is and explain the steps involved in its preparation. b. Comprehend the overall budgeting process and its significance in financial management. c. Create a simple cash budget based on given income and expense scenarios
<b>Teaching Aids (if any)</b>	a. White board
<b>Teaching Development</b>	<ol style="list-style-type: none"><li><b>1. Introduction (5 minutes)</b><ul style="list-style-type: none"><li>- Ask questions. What do you think are the main components of a cash budget? Why is it important for businesses to prepare a cash budget? Can you think of situations where a cash budget could help prevent financial issues?</li></ul></li><li><b>2. Development (30 minutes)</b><ol style="list-style-type: none"><li><b>a. Preparation of Cash Budget:</b><ul style="list-style-type: none"><li>- A cash budget is a financial plan that estimates cash inflows and outflows over a specific period, helping organizations manage liquidity.</li></ul></li><li><b>b. Steps in Preparing a Cash Budget:</b><ul style="list-style-type: none"><li>- Estimate Cash Inflows: Project expected revenues from sales, accounts receivable, and other income sources.</li><li>- Estimate Cash Outflows: Identify all expected expenses, including fixed costs (rent, salaries) and variable costs (supplies, utilities).</li><li>- Calculate Net Cash Flow: Subtract total cash outflows from total cash inflows to determine net cash flow.</li><li>- Adjust for Opening and Closing Balances: Include the opening cash balance and determine the closing cash balance to assess liquidity.</li></ul></li><li><b>c. Process of Budgeting:</b><ul style="list-style-type: none"><li>- Review Past Budgets: Analyze previous budgets to understand spending patterns and revenue generation.</li><li>- Set Financial Goals: Establish clear objectives for the upcoming period based on organizational strategy.</li><li>- Draft the Budget: Create preliminary budgets that reflect expected income and expenditures.</li></ul></li></ol></li></ol>



	<p>3. Exercise (5 minutes) – Summarise the concept</p>
<b>Closure</b>	<ol style="list-style-type: none"><li>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</li><li>2. Suggested Reading</li><li>3. <b>Management Accounting for Indian Students</b> by Sharma, Gupta and Bhalla</li><li>4. Homework<ul style="list-style-type: none"><li>- Ask students to solve questions on cash budget</li></ul></li></ol> <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
<b>Evaluation</b>	<ol style="list-style-type: none"><li>1. Reflective Questions<ul style="list-style-type: none"><li>Why Cash Budget is important for the organisation?</li><li>How Cash Budget is prepared in an organisation?</li></ul></li></ol> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 30</b>	<b>Course Name: Financial Analysis and Reporting</b> <b>Topic: Performance and zero based budgeting</b>	<b>Course Code: MBA-105</b>
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<b>Objectives</b>	At the end of the lesson the student shall be able to: a. Define zero-based budgeting and explain its principles and processes. b. Evaluate performance using zero-based budgeting and its impact on resource allocation. c. Apply Knowledge to Real Scenarios: Students will work through numerical examples of zero-based budgeting to demonstrate their understanding.
<b>Teaching Aids (if any)</b>	a. White board
<b>Teaching Development</b>	<ol style="list-style-type: none"><li>1. <b>Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>- Ask questions.</li><li>- What do you think are the main differences between zero-based budgeting and traditional budgeting?</li><li>- How can zero-based budgeting help organizations control costs more effectively?</li><li>- Can you think of a situation where justifying every expense might be beneficial for a business?</li></ul></li><li>2. <b>Development</b> (30 minutes)<ol style="list-style-type: none"><li>a. Overview of Zero-Based Budgeting (ZBB):<ul style="list-style-type: none"><li>- Definition: ZBB is a budgeting method where all expenses must be justified for each new period, starting from a "zero base" rather than from previous budgets.</li></ul></li><li>b. Key Principles:<ul style="list-style-type: none"><li>- Justification of all expenses, not just new ones.</li><li>- Evaluation of all functions within an organization for cost-effectiveness.</li><li>- Alignment of budget allocations with strategic goals.</li></ul></li><li>c. Process of Zero-Based Budgeting:<ul style="list-style-type: none"><li>- Identify Business Goals: Establish clear objectives that the budget should support.</li><li>- Develop Decision Packages: Create self-contained proposals for each activity or program that includes justification for funding.</li><li>- Evaluate and Rank Packages: Assess the cost-benefit of each proposal and prioritize funding based on strategic importance.</li><li>- Allocate Resources: Distribute funds according to the prioritized list, ensuring alignment with organizational goals.</li></ul></li></ol></li></ol>



	<p><b>d. Performance Evaluation:</b></p> <ul style="list-style-type: none"><li>- Discuss how ZBB can improve performance by ensuring resources are allocated to activities that generate the highest value.</li></ul> <p><b>e. Highlight the importance of continuous monitoring and adjustment based on performance metrics.</b></p> <p>3. Exercise (5 minutes) – Summarise the concept</p>
<b>Closure</b>	<p>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</p> <p>2. Suggested Reading</p> <ul style="list-style-type: none"><li>- <b>Management Accounting for Indian Students</b> by M.C. Shukla, T.S. Grewal, and S.P. Jain</li></ul> <p>3. Homework</p> <ul style="list-style-type: none"><li>- Ask students to research and write a short note on the zero based budgeting</li></ul> <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
<b>Evaluation</b>	<p>1. Reflective Questions</p> <ul style="list-style-type: none"><li>-Why Performance Budgeting is important for the organisation?</li><li>- How Zero based budgeting is useful for investors?</li></ul> <p>Quiz on Concept of Accounting</p> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 31</b>	<b>Course Name: Financial Analysis and Reporting</b> <b>Topic: Management Accounting: Concept and Need</b>	<b>Course Code: MBA-105</b>
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<b>Objectives</b>	At the end of the lesson the student shall be able to: a. Explain the meaning and scope of management accounting and its importance in decision-making. b. Identify and describe key concepts in management accounting, including cost behavior, budgeting, and performance measurement. c. Demonstrate the ability to apply management accounting techniques to solve practical problems
<b>Teaching Aids (if any)</b>	a. White board
<b>Teaching Development</b>	<ol style="list-style-type: none"><li>1. <b>Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>- Ask questions.</li><li>- What do you think distinguishes management accounting from financial accounting?</li><li>- How can management accounting influence decision-making within an organization?</li><li>- Can you provide an example of a situation where management accounting could help improve business performance?</li></ul></li><li>2. <b>Development</b> (30 minutes)<ol style="list-style-type: none"><li>a. Overview of Management Accounting:<ul style="list-style-type: none"><li>- Management accounting is the process of preparing management reports and accounts that provide accurate and timely financial and statistical information to managers for decision-making purposes.</li></ul></li><li>b. Scope: It includes budgeting, forecasting, performance evaluation, cost analysis, and financial planning.</li><li>c. Key Concepts in Management Accounting:<ul style="list-style-type: none"><li>- Cost Behavior: Understanding how costs change in relation to changes in business activity levels (fixed, variable, and mixed costs).</li><li>- Budgeting: The process of creating a plan to spend money, which helps organizations allocate resources effectively.</li><li>- Performance Measurement: Techniques such as variance analysis, key performance indicators (KPIs), and balanced scorecards used to evaluate the efficiency and effectiveness of operations.</li><li>- Application of Management Accounting Techniques: Discuss how various techniques are used in real-world scenarios to make informed decisions regarding pricing, product mix, and operational efficiency.</li></ul></li><li>d. Exercise (5 minutes)</li><li>e. Students will work individually on a worksheet that presents a</li></ol></li></ol>



	scenario involving a company facing budget constraints. They will identify potential cost-saving measures using management accounting principles and share their solutions with a partner.
<b>Closure</b>	<ol style="list-style-type: none"><li>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</li><li>2. Suggested Reading <a href="https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA1502.pdf">https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA1502.pdf</a></li><li>3. Homework Ask students to research and write a short note on the Management Accounting Spend 5 minutes to wrap up and consolidate the learnings</li></ol>
<b>Evaluation</b>	<ol style="list-style-type: none"><li>1. Reflective Questions -What do you mean by management accounting? - How Management Accounting is useful for investors? Quiz on Concept of Management Accounting</li></ol> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 32</b>	<b>Course Name: Financial Analysis and Reporting</b>	<b>Course Code: MBA-105</b>
	<b>Topic: Management Accounting-Scope</b>	

<b>Objectives</b>	At the end of the lesson the student shall be able to: a. Explain what management accounting is and its primary objectives. b. Identify and describe the various areas covered under the scope of management accounting, including budgeting, forecasting, and performance measurement. c. Demonstrate the ability to apply management accounting concepts to real-world scenarios.
<b>Teaching Aids (if any)</b>	a. PPT
<b>Teaching Development</b>	<ol style="list-style-type: none"><li><b>Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>- Ask questions.</li><li>- What do you think are the main differences between management accounting and financial accounting?</li><li>- How can management accounting aid in strategic decision-making within an organization?</li><li>- Can you think of a specific situation where management accounting could improve operational efficiency?</li></ul></li><li><b>Development</b> (30 minutes)<ol style="list-style-type: none"><li><b>Overview of Management Accounting:</b><ul style="list-style-type: none"><li>- Definition: Management accounting involves providing financial information and analysis to help managers make informed business decisions.</li><li>- Objectives: The primary goal is to assist in planning, controlling, and decision-making processes within an organization.</li></ul></li><li><b>Scope of Management Accounting:</b><ul style="list-style-type: none"><li>- Budgeting: Preparation and monitoring of budgets to control financial resources.</li><li>- Forecasting: Estimating future financial outcomes based on historical data and trends.</li><li>- Performance Measurement: Evaluating the efficiency and effectiveness of operations through metrics like variance analysis and key performance indicators (KPIs).</li><li>- Cost Analysis: Understanding cost behavior, including fixed, variable, and semi-variable costs, to enhance profitability.</li><li>- Decision Support: Providing relevant data for strategic decisions such as pricing, product development, and resource allocation.</li></ul></li><li><b>Risk Management:</b> Identifying potential risks and developing strategies to mitigate them.</li><li><b>Application of Management Accounting Concepts:</b><ul style="list-style-type: none"><li>- Discuss how organizations use management accounting tools to</li></ul></li></ol></li></ol>



	<p>improve decision-making and operational efficiency.</p> <p>e. Exercise (5 minutes)</p> <ul style="list-style-type: none"><li>- Students will work in pairs to analyze a case study where a company faced challenges due to poor budgeting practices. They will identify how effective management accounting could have improved the situation.</li></ul>
<b>Closure</b>	<ol style="list-style-type: none"><li>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</li><li>2. Suggested Reading <a href="https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA1502.pdf">https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA1502.pdf</a></li><li>3. Homework Ask students to research and write a short note on the Management Accounting Spend 5 minutes to wrap up and consolidate the learnings</li></ol>
<b>Evaluation</b>	<ol style="list-style-type: none"><li>1. Reflective Questions<ul style="list-style-type: none"><li>- What do you mean by management accounting?</li><li>- How Management Accounting is useful for investors?</li></ul></li></ol> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 33</b>	<b>Course Name: Financial Analysis and Reporting</b>	<b>Course Code: MBA-105</b>
	<b>Topic: Management Accounting-Importance</b>	

<b>Objectives</b>	At the end of the lesson the student shall be able to: a. Explain what management accounting is and its primary objectives. b. Identify and describe the various areas covered under the scope of management accounting, including budgeting, forecasting, and performance measurement. c. Demonstrate the ability to apply management accounting concepts to real-world scenarios.
<b>Teaching Aids (if any)</b>	a. PPT
<b>Teaching Development</b>	<ol style="list-style-type: none"><li>1. <b>Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>- Ask questions.</li><li>- What do you think are the main differences between management accounting and financial accounting?</li><li>- How can management accounting aid in strategic decision-making within an organization?</li><li>- Can you think of a specific situation where management accounting could improve operational efficiency?</li></ul></li><li>2. <b>Development</b> (30 minutes)<ol style="list-style-type: none"><li>a. Overview of Management Accounting:<ul style="list-style-type: none"><li>- Definition: Management accounting involves providing financial information and analysis to help managers make informed business decisions.</li><li>- Objectives: The primary goal is to assist in planning, controlling, and decision-making processes within an organization.</li></ul></li><li>b. Scope of Management Accounting:<ul style="list-style-type: none"><li>- Budgeting: Preparation and monitoring of budgets to control financial resources.</li><li>- Forecasting: Estimating future financial outcomes based on historical data and trends.</li><li>- Performance Measurement: Evaluating the efficiency and effectiveness of operations through metrics like variance analysis and key performance indicators (KPIs).</li><li>- Cost Analysis: Understanding cost behavior, including fixed, variable, and semi-variable costs, to enhance profitability.</li><li>- Decision Support: Providing relevant data for strategic decisions such as pricing, product development, and resource allocation.</li></ul></li><li>c. Risk Management: Identifying potential risks and developing strategies to mitigate them.</li><li>d. Application of Management Accounting Concepts:<ul style="list-style-type: none"><li>- Discuss how organizations use management accounting tools to</li></ul></li></ol></li></ol>



	<p>improve decision-making and operational efficiency.</p> <p>e. Exercise (5 minutes)</p> <ul style="list-style-type: none"><li>- Students will work in pairs to analyze a case study where a company faced challenges due to poor budgeting practices. They will identify how effective management accounting could have improved the situation.</li></ul>
<b>Closure</b>	<ol style="list-style-type: none"><li>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</li><li>2. Suggested Reading <a href="https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA1502.pdf">https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA1502.pdf</a></li><li>3. Homework Ask students to research and write a short note on the Management Accounting Spend 5 minutes to wrap up and consolidate the learnings</li></ol>
<b>Evaluation</b>	<ol style="list-style-type: none"><li>1. Reflective Questions<ul style="list-style-type: none"><li>- What do you mean by management accounting?</li><li>- How Management Accounting is useful for investors?</li></ul></li></ol> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 34</b>	<b>Course Name: Financial Analysis and Reporting</b>  <b>Topic: Ratio Analysis – Meaning &amp; Importance</b>	<b>Course Code: MBA-105</b>
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<b>Objectives</b>	At the end of the lesson the student shall be able to: a. explain what ratio analysis is and its significance in evaluating a company's financial performance. b. Identify and describe the different types of financial ratios, including liquidity, profitability, solvency, and efficiency ratios. c. Demonstrate the ability to calculate and interpret key financial ratios using provided financial data
<b>Teaching Aids (if any)</b>	a. White board
<b>Teaching Development</b>	<ol style="list-style-type: none"><li>1. <b>Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>- Ask questions.</li><li>- What do you think ratio analysis reveals about a company's financial health?</li><li>- How can comparing financial ratios help investors make informed decisions?</li><li>- Can you think of a situation where a company might need to analyze its financial ratios?</li></ul></li><li>2. <b>Development</b> (30 minutes)<ol style="list-style-type: none"><li>a. Meaning of Ratio Analysis:<ul style="list-style-type: none"><li>- Definition: Ratio analysis is a quantitative method used to evaluate the financial performance of a company by comparing line-item data from its financial statements.</li><li>- Importance: It helps stakeholders understand profitability, liquidity, efficiency, and solvency, aiding in decision-making.</li></ul></li><li>b. Types of Ratios:<ul style="list-style-type: none"><li>- Liquidity Ratios: Assess the ability of a company to meet short-term obligations (e.g., Current Ratio, Quick Ratio).</li><li>- Profitability Ratios: Measure a company's ability to generate profit relative to its revenue or assets (e.g., Net Profit Margin, Return on Assets).</li><li>- Solvency Ratios: Evaluate long-term financial stability and debt levels (e.g., Debt to Equity Ratio).</li><li>- Efficiency Ratios: Analyze how well a company utilizes its assets (e.g., Inventory Turnover Ratio).</li></ul></li><li>c. Application of Ratio Analysis:<ul style="list-style-type: none"><li>- Discuss how ratio analysis can be used by management for internal decision-making and by investors for external evaluation.</li><li>- Provide examples of how companies use ratio analysis to track performance over time or compare with industry benchmarks.</li></ul></li></ol></li></ol>



	<p>d. Exercise (5 minutes)</p> <ul style="list-style-type: none"><li>- Students will work individually to calculate key ratios using provided financial statements. For example, they can calculate the Current Ratio and Net Profit Margin based on hypothetical data.</li></ul>
<b>Closure</b>	<ol style="list-style-type: none"><li>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</li><li>2. Suggested Reading <a href="https://www.khandolacollege.edu.in/web/downloads/studymaterials/FYBCom%20B%20class%20of%20CC6.pdf">https://www.khandolacollege.edu.in/web/downloads/studymaterials/FYBCom%20B%20class%20of%20CC6.pdf</a></li><li>3. Homework<ul style="list-style-type: none"><li>- Ask students to research and write a short note on ratio analysis</li></ul></li></ol> <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
<b>Evaluation</b>	<ol style="list-style-type: none"><li>1. Reflective Questions<ul style="list-style-type: none"><li>-Why calculation of ratio analysis is important for the organisation?</li><li>- How ratio analysis is useful for investors?</li></ul></li></ol> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 35</b>	<b>Course Name: Financial Analysis and Reporting</b>	<b>Course Code: MBA-105</b>
	<b>Topic: Liquidity Ratios</b>	

<b>Objectives</b>	At the end of the lesson the student shall be able to: a. explain what liquidity ratios are and their significance in assessing a company's financial health. b. identify and describe the main liquidity ratios, including the Current Ratio, Quick Ratio, and Cash Ratio. c. ability to calculate and interpret key liquidity ratios using provided financial data.
<b>Teaching Aids (if any)</b>	a. White board
<b>Teaching Development</b>	<ol style="list-style-type: none"><li><b>Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>- Ask questions.</li><li>- Why is it important for a company to maintain good liquidity?</li><li>- How do liquidity ratios help creditors assess a company's financial stability?</li><li>- Can you think of a scenario where a company might struggle with liquidity?</li></ul></li><li><b>Development</b> (30 minutes)<ol style="list-style-type: none"><li><b>Meaning of Liquidity Ratios:</b><ul style="list-style-type: none"><li>- Definition: Liquidity ratios are financial metrics used to assess a company's ability to meet its short-term obligations using its most liquid assets.</li><li>- Importance: They provide insights into a company's short-term financial health, helping stakeholders understand its capability to pay off current liabilities.</li></ul></li><li><b>Key Liquidity Ratios:</b><ul style="list-style-type: none"><li>- Current Ratio: Formula: <math>\text{Current Ratio} = \frac{\text{Current Assets}}{\text{Current Liabilities}}</math> Interpretation: Indicates how well a company can cover its short-term liabilities with its current assets. A ratio above 1 is generally considered healthy.</li><li>- Quick Ratio (Acid-Test Ratio): Formula: <math>\text{Quick Ratio} = \frac{\text{Cash} + \text{Marketable Securities} + \text{Accounts Receivable}}{\text{Current Liabilities}}</math> Interpretation: Measures the ability to meet short-term obligations without relying on inventory sales. A ratio of 1 or higher is preferable.</li><li>- Cash Ratio: Formula: <math>\text{Cash Ratio} = \frac{\text{Cash and Cash Equivalents}}{\text{Current Liabilities}}</math> Interpretation: The most conservative measure of liquidity,</li></ul></li></ol></li></ol>



	<p>indicating whether a company can pay off its current liabilities using only cash or cash equivalents.</p> <p>c. Application of Liquidity Ratios:</p> <ul style="list-style-type: none"><li>- Discuss how these ratios can be used by management, investors, and creditors to make informed decisions about the company's financial health.</li></ul> <p>d. Exercise (5 minutes)</p> <ul style="list-style-type: none"><li>- Students will work individually on a worksheet that provides hypothetical financial data (e.g., current assets and liabilities). They will calculate the Current Ratio, Quick Ratio, and Cash Ratio based on this data.</li></ul>
<b>Closure</b>	<ol style="list-style-type: none"><li>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</li><li>2. Suggested Reading<ul style="list-style-type: none"><li>- <a href="https://corporatefinanceinstitute.com/resources/accounting/liquidity-ratio/">https://corporatefinanceinstitute.com/resources/accounting/liquidity-ratio/</a></li></ul></li><li>3. Homework<ul style="list-style-type: none"><li>- Ask students to research and write a short note on the zero based budgeting</li></ul></li></ol> <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
<b>Evaluation</b>	<ol style="list-style-type: none"><li>1. Reflective Questions<ul style="list-style-type: none"><li>-Why liquidity ratios are important for the organisation?</li><li>- How Liquidity ratios are useful for investors?</li></ul></li></ol> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 36</b>	<b>Course Name: Financial Analysis and Reporting</b>	<b>Course Code: MBA-105</b>
	<b>Topic: Profitability Ratios</b>	

<b>Objectives</b>	At the end of the lesson the student shall be able to: a. explain what profitability ratios are and their significance in assessing a company's financial performance. b. identify and describe the main types of profitability ratios, including Gross Profit Margin, Net Profit Margin, and Return on Capital Employed (ROCE). c. demonstrate the ability to calculate and interpret key profitability ratios using provided financial data.
<b>Teaching Aids (if any)</b>	a. White board
<b>Teaching Development</b>	<ol style="list-style-type: none"><li>1. <b>Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>- Ask questions.</li><li>- Why do you think understanding profitability is crucial for a business?</li><li>- How can profitability ratios help investors make informed decisions about a company?</li><li>- Can you think of a situation where a company might need to analyze its profitability ratios?</li></ul></li><li>2. <b>Development</b> (30 minutes)<ol style="list-style-type: none"><li>a. <b>Meaning of Profitability Ratios:</b><ul style="list-style-type: none"><li>- <b>Definition:</b> Profitability ratios are financial metrics used to assess a business's ability to generate profit relative to its revenue, operating costs, balance sheet assets, or shareholders' equity.</li><li>- <b>Importance:</b> These ratios provide insights into how effectively a company is generating profit from its resources.</li></ul></li><li>b. <b>Key Profitability Ratios:</b><ul style="list-style-type: none"><li>- <b>Gross Profit Margin:</b><ul style="list-style-type: none"><li>- <b>Formula:</b> <math>\text{Gross Profit Margin} = (\text{Gross Profit} / \text{Net Sales}) \times 100</math></li><li>- <b>Interpretation:</b> Indicates the percentage of revenue that exceeds the cost of goods sold, reflecting pricing strategy and production efficiency.</li></ul></li><li>- <b>Net Profit Margin:</b><ul style="list-style-type: none"><li>- <b>Formula:</b> <math>\text{Net Profit Margin} = (\text{Net Income} / \text{Net Sales}) \times 100</math></li><li>- <b>Interpretation:</b> Shows the percentage of revenue remaining after all expenses have been deducted; higher values indicate better profitability.</li></ul></li><li>- <b>Return on Capital Employed (ROCE):</b></li></ul></li></ol></li></ol>



	<ul style="list-style-type: none"><li>- Formula: <math>ROCE = (\text{Operating Profit} / \text{Capital Employed}) \times 100</math></li><li>- Interpretation: Measures the efficiency and profitability of capital investments; higher values suggest better utilization of capital.</li></ul> <p>c. Application of Profitability Ratios:</p> <ul style="list-style-type: none"><li>- Discuss how these ratios can be used by management for internal decision-making and by investors to evaluate financial health and performance against competitors.</li></ul> <p>Exercise (5 minutes) Students will work individually on a worksheet that provides hypothetical financial data (e.g., sales figures, cost of goods sold). They will calculate the Gross Profit Margin, Net Profit Margin, and ROCE based on this data.</p>
<b>Closure</b>	<ol style="list-style-type: none"><li>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</li><li>2. Suggested Reading <a href="https://corporatefinanceinstitute.com/assets/CFI-Financial-Ratios-Cheat-Sheet-eBook.pdf">https://corporatefinanceinstitute.com/assets/CFI-Financial-Ratios-Cheat-Sheet-eBook.pdf</a></li><li>3. Homework Ask students to research and write a short note on the Profitability ratios Spend 5 minutes to wrap up and consolidate the learnings</li></ol>
<b>Evaluation</b>	<ol style="list-style-type: none"><li>1. Reflective Questions<ul style="list-style-type: none"><li>-Why profitability ratio is important for the organisation?</li><li>- How it is useful for investors?</li></ul>Quiz on Concept of Profitability ratios</li></ol> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 37</b>	<b>Course Name: Financial Analysis and Reporting</b>	<b>Course Code: MBA-105</b>
	<b>Topic: Preparation of Cash Flow Statements</b>	

<b>Objectives</b>	At the end of the lesson the student shall be able to: a. explain what a cash flow statement is and its purpose in financial reporting. b. identify and describe the three main components of a cash flow statement: operating activities, investing activities, and financing activities. c. demonstrate the ability to prepare a cash flow statement using either the direct or indirect method based on provided financial data.
<b>Teaching Aids (if any)</b>	a. White board
<b>Teaching Development</b>	<ol style="list-style-type: none"><li>1. <b>Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>- Ask questions.</li><li>- Why do you think understanding cash flows is important for a business?</li><li>- How can a cash flow statement provide insights that the income statement does not?</li><li>- Can you think of a scenario where a company might face cash flow problems despite being profitable?</li></ul></li><li>2. <b>Development</b> (30 minutes)<ol style="list-style-type: none"><li>a. Meaning of Cash Flow Statement:<ul style="list-style-type: none"><li>- Definition: A cash flow statement is a financial report that shows how cash enters and leaves a company during a specific period, detailing the sources and uses of cash.</li><li>- Purpose: It helps stakeholders understand the liquidity position of the company, assess its ability to meet obligations, and evaluate its financial health.</li></ul></li><li>b. Components of Cash Flow Statement:<ul style="list-style-type: none"><li>- Operating Activities: Cash flows from the core business operations, including receipts from customers and payments to suppliers and employees.</li><li>- Investing Activities: Cash flows related to the acquisition and disposal of long-term assets (e.g., property, equipment) and investments.</li><li>- Financing Activities: Cash flows from transactions involving debt and equity, such as issuing shares or borrowing funds.</li></ul></li><li>c. Preparing a Cash Flow Statement:<ul style="list-style-type: none"><li>- Discuss the two methods for preparing a cash flow statement:</li><li>- Direct Method: Lists all cash receipts and payments from</li></ul></li></ol></li></ol>



	<p>operating activities directly.</p> <ul style="list-style-type: none"><li>- Indirect Method: Starts with net income and adjusts for non-cash transactions and changes in working capital.</li></ul> <p>d. Exercise (5 minutes)</p> <ul style="list-style-type: none"><li>- Students will work individually on a worksheet that provides hypothetical financial data (e.g., net income, changes in current assets and liabilities). They will prepare a simple cash flow statement using either the direct or indirect method based on this data.</li></ul>
<b>Closure</b>	<ol style="list-style-type: none"><li>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</li><li>2. Suggested Reading<ul style="list-style-type: none"><li>- <a href="https://www.financestrategists.com/wealth-management/financial-statements/cash-flow-statement/">https://www.financestrategists.com/wealth-management/financial-statements/cash-flow-statement/</a></li></ul></li><li>3. Homework<ul style="list-style-type: none"><li>- Ask students to research and write a short note on the cash flow statement</li></ul></li></ol> <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
<b>Evaluation</b>	<ol style="list-style-type: none"><li>1. Reflective Questions<ul style="list-style-type: none"><li>- Why cash flow statement is important for the organisation?</li><li>- How cash flow statement is useful for investors?</li></ul></li></ol> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 38</b>	<b>Course Name: Financial Analysis and Reporting</b> <b>Topic: Cash Flow Statements- Numerical Problems</b>	<b>Course Code: MBA-105</b>
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<b>Objectives</b>	At the end of the lesson the student shall be able to: a. explain what a cash flow statement is and its purpose in financial reporting. b. identify and describe the three main components of a cash flow statement: operating activities, investing activities, and financing activities. c. demonstrate the ability to prepare a cash flow statement using either the direct or indirect method based on provided financial data.
<b>Teaching Aids (if any)</b>	a. White board
<b>Teaching Development</b>	<ol style="list-style-type: none"><li>1. <b>Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>- Ask questions.</li><li>- Why do you think understanding cash flows is important for a business?</li><li>- How can a cash flow statement provide insights that the income statement does not?</li><li>- Can you think of a scenario where a company might face cash flow problems despite being profitable?</li></ul></li><li>2. <b>Development</b> (30 minutes)<ol style="list-style-type: none"><li>a. Meaning of Cash Flow Statement:<ul style="list-style-type: none"><li>- Definition: A cash flow statement is a financial report that shows how cash enters and leaves a company during a specific period, detailing the sources and uses of cash.</li><li>- Purpose: It helps stakeholders understand the liquidity position of the company, assess its ability to meet obligations, and evaluate its financial health.</li></ul></li><li>b. Components of Cash Flow Statement:<ul style="list-style-type: none"><li>- Operating Activities: Cash flows from the core business operations, including receipts from customers and payments to suppliers and employees.</li><li>- Investing Activities: Cash flows related to the acquisition and disposal of long-term assets (e.g., property, equipment) and investments.</li><li>- Financing Activities: Cash flows from transactions involving debt and equity, such as issuing shares or borrowing funds.</li></ul></li><li>c. Preparing a Cash Flow Statement:<ul style="list-style-type: none"><li>- Discuss the two methods for preparing a cash flow statement:</li></ul></li></ol></li></ol>



	<ul style="list-style-type: none"><li>- Direct Method: Lists all cash receipts and payments from operating activities directly.</li><li>- Indirect Method: Starts with net income and adjusts for non-cash transactions and changes in working capital.</li></ul> <p>d. Exercise (5 minutes)</p> <ul style="list-style-type: none"><li>- Students will work individually on a worksheet that provides hypothetical financial data (e.g., net income, changes in current assets and liabilities). They will prepare a simple cash flow statement using either the direct or indirect method based on this data.</li></ul>
<b>Closure</b>	<ol style="list-style-type: none"><li>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</li><li>2. Suggested Reading<ul style="list-style-type: none"><li>- <a href="https://www.financestrategists.com/wealth-management/financial-statements/cash-flow-statement/">https://www.financestrategists.com/wealth-management/financial-statements/cash-flow-statement/</a></li></ul></li><li>3. Homework<ul style="list-style-type: none"><li>- Ask students to research and write a short note on the cash flow statement</li></ul></li></ol> <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
<b>Evaluation</b>	<ol style="list-style-type: none"><li>1. Reflective Questions<ul style="list-style-type: none"><li>- Why cash flow statement is important for the organisation?</li><li>- How cash flow statement is useful for investors?</li></ul></li></ol> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 39</b>	<b>Course Name: Financial Analysis and Reporting</b> <b>Topic: Marginal Costing- scope and importance</b>	<b>Course Code: MBA-105</b>
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<b>Objectives</b>	At the end of the lesson the student shall be able to: a. Explain the meaning and scope of marginal costing and its importance in decision-making. b. Identify and describe key concepts in marginal costing, including cost behavior, budgeting, and performance measurement. c. Demonstrate the ability to apply marginal costing techniques to solve practical problems
<b>Teaching Aids (if any)</b>	a. White board
<b>Teaching Development</b>	<ol style="list-style-type: none"><li>1. <b>Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>- Ask questions.</li><li>- What do you think distinguishes marginal costing from absorption costing?</li><li>- How can marginal costing influence decision-making within an organization?</li><li>- Can you provide an example of a situation where marginal costing could help improve business performance?</li></ul></li><li>2. <b>Development</b> (30 minutes)<ol style="list-style-type: none"><li>a. Overview of Marginal costing:<ul style="list-style-type: none"><li>- Marginal costing is the process of preparing management reports and accounts that provide accurate and timely financial and statistical information to managers for decision-making purposes.</li></ul></li><li>b. Scope: It includes budgeting, forecasting, performance evaluation, cost analysis, and financial planning.</li><li>c. Key Concepts in Marginal costing:<ul style="list-style-type: none"><li>- Cost Behavior: Understanding how costs change in relation to changes in business activity levels (fixed, variable, and mixed costs).</li><li>- Budgeting: The process of creating a plan to spend money, which helps organizations allocate resources effectively.</li><li>- Performance Measurement: Techniques such as variance analysis, key performance indicators (KPIs), and balanced scorecards used to evaluate the efficiency and effectiveness of operations.</li><li>- Application of Marginal costing Techniques: Discuss how various techniques are used in real-world scenarios to make informed decisions regarding pricing, product mix, and operational efficiency.</li></ul></li><li>d. Exercise (5 minutes)</li><li>e. Students will work individually on a worksheet that presents a</li></ol></li></ol>



	scenario involving a company facing budget constraints. They will identify potential cost-saving measures using marginal costing principles and share their solutions with a partner.
<b>Closure</b>	<ol style="list-style-type: none"><li>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</li><li>2. Suggested Reading <a href="https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA1502.pdf">https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA1502.pdf</a></li><li>3. Homework Ask students to research and write a short note on the Marginal costing Spend 5 minutes to wrap up and consolidate the learnings</li></ol>
<b>Evaluation</b>	<ol style="list-style-type: none"><li>1. Reflective Questions -What do you mean by marginal costing ? - How Marginal costing is useful for investors? Quiz on Concept of Marginal costing</li></ol> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 40</b>	<b>Course Name: Financial Analysis and Reporting</b>	<b>Course Code: MBA-105</b>
	<b>Topic: Absorption Costing</b>	

<b>Objectives</b>	At the end of the lesson the student shall be able to: a. explain what absorption costing is and its significance in financial accounting. b. identify and describe the key components involved in absorption costing, including direct materials, direct labor, variable manufacturing overhead, and fixed manufacturing overhead. c. demonstrate the ability to calculate total product cost using the absorption costing method based on provided numerical data
<b>Teaching Aids (if any)</b>	a. White board
<b>Teaching Development</b>	<ol style="list-style-type: none"><li>1. <b>Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>- Ask questions.</li><li>- What do you think are the main differences between absorption costing and variable costing?</li><li>- How does absorption costing impact a company's financial statements?</li><li>- Can you think of a situation where understanding absorption costing would be crucial for a business decision?</li></ul></li><li>2. <b>Development</b> (30 minutes)<ol style="list-style-type: none"><li>a. <b>Meaning of Absorption Costing:</b><ul style="list-style-type: none"><li>- <b>Definition:</b> Absorption costing is a managerial accounting method that captures all costs associated with the manufacture of a particular product, including both variable and fixed manufacturing costs.</li><li>- <b>Importance:</b> It provides a complete picture of production costs, which is essential for pricing decisions and profitability analysis.</li></ul></li><li>b. <b>Components of Absorption Costing:</b><ul style="list-style-type: none"><li>- <b>Direct Materials (DM):</b> The raw materials directly used in the production of goods.</li><li>- <b>Direct Labor (DL):</b> The labor costs directly associated with the manufacturing of products.</li><li>- <b>Variable Manufacturing Overhead (VMO):</b> Costs that vary with production levels (e.g., utilities for machinery).</li><li>- <b>Manufacturing Overhead (FMO):</b> Costs that remain constant regardless of production volume (e.g., rent, salaries).</li></ul></li><li>c. <b>Calculating Total Product Cost:</b><ul style="list-style-type: none"><li>- Introduce the formula for calculating total product cost under absorption costing:</li><li>- <math>\text{Total Product Cost} = \text{DM} + \text{DL} + \text{VMO} + \text{FMO}</math></li></ul></li><li>d. Provide an example calculation using hypothetical data:</li></ol></li></ol>



	<ul style="list-style-type: none"><li>- Direct Materials: \$10,000</li><li>- Direct Labor: \$15,000</li><li>- Variable Manufacturing Overhead: \$5,000</li><li>- Fixed Manufacturing Overhead: \$8,000</li><li>- Total Product Cost = \$10,000 + \$15,000 + \$5,000 + \$8,000 = \$38,000</li></ul> <p>e. Exercise (5 minutes)</p> <ul style="list-style-type: none"><li>- Students will work individually on a worksheet that provides hypothetical financial data for a manufacturing scenario. They will calculate the total product cost using the absorption costing method based on this data</li></ul>
<b>Closure</b>	<ol style="list-style-type: none"><li>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</li><li>2. Suggested Reading</li><li>3. <a href="https://egyankosh.ac.in/bitstream/123456789/80359/1/Unit-7.pdf">https://egyankosh.ac.in/bitstream/123456789/80359/1/Unit-7.pdf</a></li><li>4. Homework Ask students to research and write a short note on the Absorption costing Spend 5 minutes to wrap up and consolidate the learnings</li></ol>
<b>Evaluation</b>	<ol style="list-style-type: none"><li>1. Reflective Questions<ul style="list-style-type: none"><li>-What do you mean by absorption costing?</li><li>- How absorption costing is useful for investors?</li></ul>Quiz on Concept of Management Accounting</li></ol> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 41</b>	<b>Course Name: Financial Analysis and Reporting</b>	<b>Course Code: MBA-105</b>
	<b>Topic: Contribution and P/V Ratio</b>	

<b>Objectives</b>	At the end of the lesson the student shall be able to: <ul style="list-style-type: none"><li>a. able to explain the concepts of contribution margin and profit-volume (PV) ratio, including their significance in financial analysis.</li><li>b. identify and describe the components that make up the contribution margin and PV ratio, including sales revenue, variable costs, and fixed costs.</li><li>c. demonstrate the ability to calculate the contribution margin and PV ratio using provided numerical data.</li></ul>
<b>Teaching Aids (if any)</b>	a. White board
<b>Teaching Development</b>	<ol style="list-style-type: none"><li>1. <b>Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>- Ask questions.</li><li>- Why is understanding the contribution margin important for a business?</li><li>- How can the PV ratio help managers make decisions regarding pricing and cost control?</li><li>- Can you think of a scenario where a high PV ratio might indicate a favorable business situation?</li></ul></li><li>2. <b>Development</b> (30 minutes)<ol style="list-style-type: none"><li>a. Meaning of Contribution Margin:<ul style="list-style-type: none"><li>- Definition: The contribution margin is the difference between sales revenue and variable costs. It represents the portion of sales revenue that contributes to covering fixed costs and generating profit.</li></ul></li><li>b. Formula:<ul style="list-style-type: none"><li>- Contribution Margin = Sales Revenue – Variable Costs</li><li>- Understanding PV Ratio:</li></ul></li><li>c. Definition: The profit-volume (PV) ratio measures the relationship between contribution margin and sales revenue. It indicates how much profit is generated from each unit of sales.<ul style="list-style-type: none"><li>- Application of Contribution Margin and PV Ratio:</li></ul></li><li>d. Discuss how businesses use these metrics to assess profitability, set pricing strategies, and make informed operational decisions.</li></ol></li><li>e. Exercise (5 minutes)<ul style="list-style-type: none"><li>- Students will work individually on a worksheet that provides hypothetical financial data:</li></ul></li></ol>



	<p>Sales Revenue: \$50,000 Variable Costs: \$30,000</p> <p>f. Students will calculate: Contribution Margin PV Ratio Overview of Management Accounting:</p>
<b>Closure</b>	<ol style="list-style-type: none"><li>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</li><li>2. Suggested Reading <a href="https://hmhub.in/6th-sem-f-b-management-notes/profit-volume-pv-ratio-breakeven-analysis/">https://hmhub.in/6th-sem-f-b-management-notes/profit-volume-pv-ratio-breakeven-analysis/</a></li><li>3. Homework Ask students to research and write a short note on the PV ratio Spend 5 minutes to wrap up and consolidate the learnings</li></ol>
<b>Evaluation</b>	<ol style="list-style-type: none"><li>1. Reflective Questions -What do you mean by contribution? - How P/V ratio is useful for investors?</li></ol> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 42</b>	<b>Course Name: Financial Analysis and Reporting</b>  <b>Topic: Utility of CVP analysis in business decision making.</b>	<b>Course Code: MBA-105</b>
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<b>Objectives</b>	At the end of the lesson the student shall be able to: a. explain what Cost-Volume-Profit (CVP) analysis is and its significance in business decision-making. b. identify and describe the key components of CVP analysis, including fixed costs, variable costs, contribution margin, and breakeven point. c. demonstrate the ability to apply CVP analysis to solve numerical problems related to pricing, sales volume, and profitability.
<b>Teaching Aids (if any)</b>	a. White board
<b>Teaching Development</b>	<ol style="list-style-type: none"><li>1. <b>Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>- Ask questions.</li><li>- What do you think are the main benefits of using CVP analysis in a business?</li><li>- How can understanding the breakeven point help managers make informed decisions?</li><li>- Can you think of a scenario where changes in costs or sales volume significantly impacted a company's profitability?</li></ul></li><li>2. <b>Development</b><ol style="list-style-type: none"><li>a. Meaning of CVP Analysis:<ul style="list-style-type: none"><li>- Definition: Cost-Volume-Profit (CVP) analysis is a managerial accounting method used to analyze the relationship between costs, sales volume, and profit. It helps businesses understand how changes in these factors affect overall profitability.</li></ul></li><li>b. Importance: It assists in profit planning, pricing strategies, and resource allocation decisions.</li><li>c. Key Components of CVP Analysis:<ul style="list-style-type: none"><li>- Fixed Costs: Costs that do not change with the level of production or sales (e.g., rent, salaries).</li><li>- Variable Costs: Costs that vary directly with the level of production or sales (e.g., raw materials).</li><li>- Contribution Margin: The difference between sales revenue and variable costs; it contributes to covering fixed costs and generating profit.</li></ul></li><li>d. Contribution Margin=Sales-Variable Costs</li><li>e. Breakeven Point: The sales level at which total revenues equal total costs, resulting in no profit or loss.<ol style="list-style-type: none"><li>a. Exercise (5 minutes)</li></ol></li></ol></li></ol>



	<p>b. Students will work individually on a worksheet that provides hypothetical financial data (e.g., fixed costs, variable costs per unit, selling price per unit). They will calculate the contribution margin and breakeven point based on this data.</p>
<b>Closure</b>	<ol style="list-style-type: none"><li>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</li><li>2. Suggested Reading<ul style="list-style-type: none"><li>- <a href="https://www.geektonight.com/marginal-costing/">https://www.geektonight.com/marginal-costing/</a></li></ul></li><li>3. Homework Ask students to research and write a short note on the CVP Spend 5 minutes to wrap up and consolidate the learnings</li></ol>
<b>Evaluation</b>	<ol style="list-style-type: none"><li>1. Reflective Questions<ul style="list-style-type: none"><li>-What do you mean by CVP Analysis?</li><li>- How contribution is calculated?</li></ul></li></ol> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 43</b>	<b>Course Name: Financial Analysis and Reporting</b>	<b>Course Code: MBA-105</b>
	<b>Topic: Standard costing and Variance Analysis</b>	

<b>Objectives</b>	At the end of the lesson the student shall be able to: <ul style="list-style-type: none"> <li>a. able to explain what standard costing is and its purpose in cost management.</li> <li>b. identify and describe the different types of variances in standard costing, including material cost variance, labor cost variance, and overhead variance.</li> <li>c. demonstrate the ability to calculate material variances using provided numerical data.</li> </ul>
<b>Teaching Aids (if any)</b>	a. White board
<b>Teaching Development</b>	<ol style="list-style-type: none"> <li>1. <b>Introduction</b> (5 minutes) <ul style="list-style-type: none"> <li>- Ask questions.</li> <li>- What do you think is the purpose of establishing standard costs in a business?</li> <li>- How can variance analysis assist managers in improving operational efficiency?</li> <li>- Can you think of an example where understanding variances could impact decision-making in a manufacturing context?</li> </ul> </li> <li>2. <b>Development</b> (30 minutes) <ol style="list-style-type: none"> <li>a. Meaning of Standard Costing: <ul style="list-style-type: none"> <li>- Definition: Standard costing is a cost accounting method that assigns predetermined costs to products or services based on expected material, labor, and overhead expenses.</li> <li>- Importance: It provides a benchmark for measuring actual performance, allowing managers to identify variances and streamline operations.</li> </ul> </li> <li>b. Types of Variances: <ul style="list-style-type: none"> <li>Material Variance: The difference between the actual cost of materials used and the standard cost expected.</li> <li>Material Variance= Standard Cost Actual Cost</li> <li>Labor Variance: The difference between the actual labor costs incurred and the standard labor costs expected.</li> </ul> </li> <li>c. Overhead Variance: The difference between actual overhead costs incurred and the standard overhead costs allocated.</li> </ol> </li> <li>3. Exercise (5 minutes) <ol style="list-style-type: none"> <li>a. Students will work individually on a worksheet that provides hypothetical financial data for calculating material cost variance based on given standard and actual costs.</li> </ol> </li> </ol>
<b>Closure</b>	1. Summarize the Lesson Learning Outcomes and get affirmation from



	<p>students on these.</p> <ol style="list-style-type: none"><li>2. Suggested Reading <a href="https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA1502.pdf">https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA1502.pdf</a></li><li>3. Homework Ask students to research and write a short note on the standard costing Spend 5 minutes to wrap up and consolidate the learnings</li></ol>
<b>Evaluation</b>	<ol style="list-style-type: none"><li>1. Reflective Questions<ul style="list-style-type: none"><li>-What do you mean by standard costing?</li><li>- What are its different types?</li><li>- How standard costing is useful for investors?</li></ul></li></ol> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 44</b>	<b>Course Name: Financial Analysis and Reporting</b> <b>Topic: Standard Costing and Variance Analysis</b>	<b>Course Code: MBA-105</b>
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<b>Objectives</b>	At the end of the lesson the student shall be able to: a. Explain the meaning and scope of management accounting and its importance in decision-making. b. Identify and describe key concepts in management accounting, including cost behavior, budgeting, and performance measurement. c. Demonstrate the ability to apply management accounting techniques to solve practical problems
<b>Teaching Aids (if any)</b>	a. White board
<b>Teaching Development</b>	<ol style="list-style-type: none"><li>1. <b>Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>- Ask questions.</li><li>- What do you think distinguishes management accounting from financial accounting?</li><li>- How can management accounting influence decision-making within an organization?</li><li>- Can you provide an example of a situation where management accounting could help improve business performance?</li></ul></li><li>2. <b>Development</b> (30 minutes)<ol style="list-style-type: none"><li>a. Overview of Management Accounting:<ul style="list-style-type: none"><li>- Management accounting is the process of preparing management reports and accounts that provide accurate and timely financial and statistical information to managers for decision-making purposes.</li></ul></li><li>b. Scope: It includes budgeting, forecasting, performance evaluation, cost analysis, and financial planning.</li><li>c. Key Concepts in Management Accounting:<ul style="list-style-type: none"><li>- Cost Behavior: Understanding how costs change in relation to changes in business activity levels (fixed, variable, and mixed costs).</li><li>- Budgeting: The process of creating a plan to spend money, which helps organizations allocate resources effectively.</li><li>- Performance Measurement: Techniques such as variance analysis, key performance indicators (KPIs), and balanced scorecards used to evaluate the efficiency and effectiveness of operations.</li><li>- Application of Management Accounting Techniques: Discuss how various techniques are used in real-world scenarios to make informed decisions regarding pricing, product mix, and operational efficiency.</li></ul></li><li>d. Exercise (5 minutes)</li><li>e. Students will work individually on a worksheet that presents a</li></ol></li></ol>



	scenario involving a company facing budget constraints. They will identify potential cost-saving measures using management accounting principles and share their solutions with a partner.
<b>Closure</b>	<ol style="list-style-type: none"><li>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</li><li>2. Suggested Reading <a href="https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA1502.pdf">https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA1502.pdf</a></li><li>3. Homework Ask students to research and write a short note on the Management Accounting Spend 5 minutes to wrap up and consolidate the learnings</li></ol>
<b>Evaluation</b>	<ol style="list-style-type: none"><li>1. Reflective Questions -What do you mean by management accounting? - How Management Accounting is useful for investors? Quiz on Concept of Management Accounting</li></ol> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 45</b>	<b>Course Name: Financial Analysis and Reporting</b> <b>Topic: Material Variance</b>	<b>Course Code: MBA-105</b>
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<b>Objectives</b>	At the end of the lesson the student shall be able to: a. Explain the meaning and scope of Material variance b. Identify and describe key concepts in Material variance c. Demonstrate the ability to apply Material variance techniques to solve practical problems
<b>Teaching Aids (if any)</b>	a. White board
<b>Teaching Development</b>	<ol style="list-style-type: none"><li><b>Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>- Ask questions.</li><li>- What do you think about Material variance?</li><li>- How can Material variance influence decision-making within an organization?</li><li>- Can you provide an example of a situation where Material variance could help improve business performance?</li></ul></li><li><b>Development</b> (10 minutes)<ol style="list-style-type: none"><li><b>Overview of Material variance:</b><ul style="list-style-type: none"><li>- Material variance is the process of preparing management reports and accounts that provide accurate and timely financial and statistical information to managers for decision-making purposes.</li></ul></li><li><b>Scope:</b> It includes calculation of<ul style="list-style-type: none"><li>- Material cost variance</li><li>- Material usage variance</li><li>- Material price variance</li><li>- Material mix variance</li><li>- Material yield variance</li></ul></li><li><b>Exercise</b> (5 minutes)<ul style="list-style-type: none"><li>- Students will work individually on a different numerical problems based on different Material variances.</li></ul></li></ol></li></ol>
<b>Closure</b>	<ol style="list-style-type: none"><li>Summarize the Lesson Learning Outcomes and get affirmation from students on these.</li><li><b>Suggested Reading</b><ul style="list-style-type: none"><li>- Management Accounting by Maheshwari Pgno-4.95-4.100</li></ul></li><li><b>Homework</b> Ask students to solve problems based on the Material variance  Spend 5 minutes to wrap up and consolidate the learnings</li></ol>
<b>Evaluation</b>	<ol style="list-style-type: none"><li><b>Reflective Questions</b><ul style="list-style-type: none"><li>- What do you mean by Material variances?</li><li>- How calculation of Material variance is useful for</li></ul></li></ol>



	<p>organisation ?</p> <p>Quiz on Concept of Material variance</p> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>
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<b>Lesson Plan No. 46</b>	<b>Course Name: Financial Analysis and Reporting</b>	<b>Course Code: MBA-105</b>
	<b>Topic: Material Variance</b>	

<b>Objectives</b>	At the end of the lesson the student shall be able to: a. Explain what material variance is and its significance in cost management. b. Identify and describe the key types of material variances, including Material Cost Variance, Material Price Variance, and Material Usage Variance. c. Demonstrate the ability to calculate various material variances using provided numerical data.
<b>Teaching Aids (if any)</b>	a. White board
<b>Teaching Development</b>	<ol style="list-style-type: none"><li><b>Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>- Ask questions.</li><li>- Why is it important for businesses to analyze material variances?</li><li>- How can material variances impact a company's overall profitability?</li><li>- Can you think of a situation where understanding material variance would be crucial for decision-making in production?</li></ul></li><li><b>Development</b> (10 minutes)<ol style="list-style-type: none"><li>Meaning of Material Variance:<ul style="list-style-type: none"><li>- Material variance is the difference between the actual cost of materials used in production and the standard cost expected for those materials.</li><li>- Analyzing material variances helps management control costs, improve budgeting accuracy, and enhance decision-making.</li></ul></li><li>Types of Material Variances:<ul style="list-style-type: none"><li>- Material Cost Variance (MCV): The total difference between the actual cost and standard cost of materials used. <math display="block">MCV = (\text{Standard Cost} - \text{Actual Cost})</math></li><li>- Material Price Variance (MPV): The difference between the actual price paid for materials and the standard price. <math display="block">MPV = (\text{Actual Quantity} \times (\text{Standard Price} - \text{Actual Price}))</math></li><li>- Material Usage Variance (MUV): The difference between the standard quantity of materials expected to be used and the actual quantity used.</li></ul></li></ol></li></ol>



	<p><math>MUV = (\text{Standard Price} \times (\text{Standard Quantity} - \text{Actual Quantity}))</math></p> <p>c) Calculating Material Variances: Provide a numerical example using hypothetical data: Standard Cost for 100 units: \$1,000 Actual Cost for 100 units: \$1,200 Standard Price per unit: \$10 Actual Price per unit: \$12 Standard Quantity for 100 units: 100 units Actual Quantity used: 110 units Calculate: <math>MCV = \\$1,000 - \\$1,200 = -\\$200</math> (Adverse) <math>MPV = 110 \times (\\$10 - \\$12) = 110 \times (-\\$2) = -\\$220</math> (Adverse) <math>MUV = \\$10 \times (100 - 110) = \\$10 \times (-10) = -\\$100</math> (Adverse) Exercise (5 minutes) Students will work individually on a worksheet that provides hypothetical financial data. They will calculate the Material Cost Variance, Material Price Variance, and Material Usage Variance based on this data..</p>
<b>Closure</b>	<ol style="list-style-type: none"><li>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</li><li>2. Suggested Reading</li><li>3. Management Accounting by Maheshwari Pgno-4.104-4.109</li><li>3. Homework</li></ol> <p>Ask students to solve problems based on the material variance</p> <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
<b>Evaluation</b>	<ol style="list-style-type: none"><li>1. Reflective Questions<ul style="list-style-type: none"><li>-What do you mean by material variances?</li><li>- How calculation of material variance is useful for organisation ?</li></ul></li></ol> <p>Quiz on Concept of material variance</p> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 47</b>	<b>Course Name: Financial Analysis and Reporting</b> <b>Topic: Labour Variance</b>	<b>Course Code: MBA-105</b>
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<b>Objectives</b>	At the end of the lesson the student shall be able to: a. Explain the meaning and scope of labour variance b. Identify and describe key concepts in labour variance c. Demonstrate the ability to apply labour variance techniques to solve practical problems
<b>Teaching Aids (if any)</b>	a. White board
<b>Teaching Development</b>	<ol style="list-style-type: none"><li><b>1. Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>- Ask questions.</li><li>- What do you think about labour variance?</li><li>- How can labour variance influence decision-making within an organization?</li><li>- Can you provide an example of a situation where labour variance could help improve business performance?</li></ul></li><li><b>2. Development</b> (10 minutes)<ol style="list-style-type: none"><li><b>a. Overview of Labour variance:</b><ul style="list-style-type: none"><li>- Labour variance is the process of preparing management reports and accounts that provide accurate and timely financial and statistical information to managers for decision-making purposes.</li></ul></li><li><b>b. Scope:</b> It includes calculation of<ul style="list-style-type: none"><li>- Labour cost variance</li><li>- Labour material variance</li><li>- Labour mix variance</li></ul></li><li><b>c. Exercise</b> (5 minutes)<ul style="list-style-type: none"><li>- Students will work individually on a different numerical problems based on different labour variances.</li></ul></li></ol></li></ol>
<b>Closure</b>	<ol style="list-style-type: none"><li>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</li><li>2. Suggested Reading<ul style="list-style-type: none"><li>- Management Accounting by Maheshwari</li></ul></li><li>3. Homework Ask students to solve problems based on the Labour variance</li></ol> <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
<b>Evaluation</b>	<ol style="list-style-type: none"><li>1. Reflective Questions<ul style="list-style-type: none"><li>-What do you mean by labour variances?</li><li>- How calculation of Labour variance is useful for organisation ?</li></ul></li></ol> <p>Quiz on Concept of Labour variance</p>



# Model Institute of Engineering & Technology (Autonomous) Lesson Plan

Kot Bhalwal, Jammu

	Spend 5 minutes to evaluate student assimilation of the lesson contents
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<b>Lesson Plan No. 48</b>	<b>Course Name: Financial Analysis and Reporting</b>	<b>Course Code: MBA-105</b>
	<b>Topic: Labour Variance</b>	

<b>Objectives</b>	At the end of the lesson the student shall be able to: a. Explain the calculation of labour variance b. Identify and describe different types of labour variance c. Demonstrate the ability to apply labour variance techniques to solve practical problems
<b>Teaching Aids (if any)</b>	a. White board
<b>Teaching Development</b>	<ol style="list-style-type: none"><li><b>1. Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>- Ask questions.</li><li>- What do you think different labour variance are calculated?</li><li>- How can labour variance influence decision-making within an organization?</li><li>- Can you provide an example of a situation where labour variance could help improve business performance?</li></ul></li><li><b>2. Development</b> (10 minutes)<ol style="list-style-type: none"><li><b>a. Overview of Labour variance:</b><ul style="list-style-type: none"><li>- Labour variance is the process of preparing management reports and accounts that provide accurate and timely financial and statistical information to managers for decision-making purposes.</li></ul></li><li><b>b. Scope:</b> It includes calculation of<ul style="list-style-type: none"><li>- Labour cost variance</li><li>- Labour material variance</li><li>- Labour mix variance</li></ul></li><li><b>c. Exercise</b> (5 minutes)<ul style="list-style-type: none"><li>- Students will work individually on a different numerical problems based on different labour variances.</li></ul></li></ol></li></ol>
<b>Closure</b>	<ol style="list-style-type: none"><li>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</li><li>2. Suggested Reading<ul style="list-style-type: none"><li>- Management Accounting by Maheshwari</li></ul></li><li>3. Homework Ask students to solve problems based on the Labour variance</li></ol> <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
<b>Evaluation</b>	<ol style="list-style-type: none"><li>1. Reflective Questions<ul style="list-style-type: none"><li>-What do you mean by labour variances?</li><li>- How calculation of Labour variance is useful for organisation ?</li></ul></li></ol> <p>Quiz on Concept of Labour variance</p>



# Model Institute of Engineering & Technology (Autonomous) Lesson Plan

Kot Bhalwal, Jammu

	Spend 5 minutes to evaluate student assimilation of the lesson contents
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