

महाराणा प्रतापपी.जी. कालेज, जंगल धूसड़, गोरखपुर

Class:M.Com –Second year		पाठ्यक्रम योजना : सत्र 2016–2017			Subject :Accounting for Managerial Decisions
16.7.2016	01	Subhash Gupta	Ist Paper	Accounting for Managerial Decisions	Discuss of syllabus
18.7.2016	02	Subhash Gupta	Ist Paper	Introduction to Accounting	Discuss for Accounting& Management accounting
19.7.2016	03	Subhash Gupta	Ist Paper	Introduction to Accounting	Nature & scope of Management accounting
20.7.2016	04	Subhash Gupta	Ist Paper	Introduction to Accounting	Objective of management accounting
21.7.2016	05	Subhash Gupta	Ist Paper	Introduction to Accounting	Diff.between Financial Accounting and Management Accounting
22.7.2016				Class Teaching	
23.7.2016	06	Subhash Gupta	Ist Paper	Introduction to Accounting	Diff.between cost Accounting and Management Accounting
25.7.2016	07	Subhash Gupta	Ist Paper	Introduction to Accounting	Tools & Techniques of Management accounting
26.7.2016	08	Subhash Gupta	Ist Paper	Financial statement	Concept, Type & Nature
27.7.2016	09	Subhash Gupta	Ist Paper	Financial statement	Components of financial statement
28.7.2016	10	Subhash Gupta	Ist Paper	Forms of financial statement	Concept and Balance Sheet
29.7.2016				Monthly Evaluation	
30.7.2016	11	Subhash Gupta	Ist Paper	Forms of financial statement	Form of Balance sheet
01.08.2016	12	Subhash Gupta	Ist Paper	Forms of financial statement	Some Important Terms used in the Analysis and Based on Division of B/S
02.08.2016	13	Subhash Gupta	Ist Paper	Forms of financial statement	Profit & Loss Account
03.08.2016	14	Subhash Gupta	Ist Paper	Forms of financial statement	Example of comparative B/S
04.08.2016	15	Subhash Gupta	Ist Paper	Forms of financial statement	Example of statement of change in capital

05.08.2016				Class Teaching	
08.08.2016	16	Subhash Gupta	Ist Paper	Forms of financial statement	example of comparative statement of propriators funds
09.08.2016	17	Subhash Gupta	Ist Paper	Forms of financial statement	Example of comparative income statement
10.08.2016	18	Subhash Gupta	Ist Paper	Forms of financial statement	Example of trends analysis
11.08.2016	19	Subhash Gupta	Ist Paper	Analysis and Interpretation of Financial statement	Concept
12.08.2016	20	Subhash Gupta	Ist Paper	Analysis and Interpretation of Financial statement	Techniques of Analysis and Interpretation
13.08.2016				Class Teaching	
16.08.2016	21	Subhash Gupta	Ist Paper	Rato Analysis	Concept
17.08.2016	22	Subhash Gupta	Ist Paper	Rato Analysis	Classification of Ratio
19.08.2016	23	Subhash Gupta	Ist Paper	Rato Analysis	Profitability Ratio
20.08.2016	24	Subhash Gupta	Ist Paper	Rato Analysis	Example of General profitability Ratio
22.08.2016	25	Subhash Gupta	Ist Paper	Rato Analysis	Activity Ratio
23.08.2016				Monthly Evaluation	
24.08.2016	26	Subhash Gupta	Ist Paper	Rato Analysis	stock Turnover Ratio
26.08.2016	27	Subhash Gupta	Ist Paper	Rato Analysis	Debtors Turnover ratio/Trade Receivables Ratio
27.08.2016	28	Subhash Gupta	Ist Paper	Rato Analysis	Average collection period Ratio
29.08.2016	29	Subhash Gupta	Ist Paper	Rato Analysis	Creditors Turnover Ratio & Average Payment Ratio
30.08.2016	30	Subhash Gupta	Ist Paper	Rato Analysis	W.C and Assets Turnover Ratio
01.09.2016				Class Teaching	
02.09.2016	31	Subhash Gupta	Ist Paper	Rato Analysis	Liquidity Ratio

03.09.2016	32	Subhash Gupta	Ist Paper	Rato Analysis	Example of Liquidity Ratio
05.09.2016	33	Subhash Gupta	Ist Paper	Rato Analysis	Exam.of overall profitability Ratio
06.09.2016	34	Subhash Gupta	Ist Paper	Rato Analysis	Solvency Ratio
07.08.2016	35	Subhash Gupta	Ist Paper	Rato Analysis	Debt-Equity proprity Ratio
08.09.2016				Class Teaching	
09.09.2016	36	Subhash Gupta	Ist Paper	Rato Analysis	Solvency Ratio & Fixed Assets Ratio
10.09.2016	37	Subhash Gupta	Ist Paper	Fund Flow Statement	Concept
14.09.2016	38	Subhash Gupta	Ist Paper	Fund Flow Statement	Techniques and Preparation of Fund Statement
15.09.2016	39	Subhash Gupta	Ist Paper	Fund Flow Statement	statement of soures and Uses of Funds
16.09.2016	40	Subhash Gupta	Ist Paper	Fund Flow Statement	Example of Decrease or Increase in Fixed Assets
20.09.2016				Class Teaching	
21.09.2016	41	Subhash Gupta	Ist Paper	Fund Flow Statement	Example of Decrease or Increase Long Term Investment
22.09.2016	42	Subhash Gupta	Ist Paper	Fund Flow Statement	Decrease or Increase in liability & Share capital
23.09.2016	43	Subhash Gupta	Ist Paper	Fund Flow Statement	Profit from Operation
24.09.2016	44	Subhash Gupta	Ist Paper	Fund Flow Statement	Example sloved
26.09.2016	45	Subhash Gupta	Ist Paper	Fund Flow Statement	Example Sloved
27.09.2016				Monthly Evaluatiom	
28.09.2016	46	Subhash Gupta	Ist Paper	Fund Flow Statement	Example Sloved
29.09.2016	47	Subhash Gupta	Ist Paper	Fund Flow Statement	Example Sloved
03.10.2016	48	Subhash Gupta	Ist Paper	Cash Flow statement	Concept
04.10.2016	49	Subhash Gupta	Ist Paper	Cash Flow statement	Classification of cash Flows

05.10.2016	50	Subhash Gupta	Ist Paper	Cash Flow statement	Cash Flow from operating activities (Direct Methods)
06.10.2016				Class Teaching	
07.10.2016	51	Subhash Gupta	Ist Paper	Cash Flow statement	Example of Direct Methods
08.10.2016	52	Subhash Gupta	Ist Paper	Cash Flow statement	Indirect Methods
14.10.2016	53	Subhash Gupta	Ist Paper	Cash Flow statement	Example of Indirect Methods
15.10.2016	54	Subhash Gupta	Ist Paper	Cash Flow statement	Cash flow from Investing Activity
17.10.2016	55	Subhash Gupta	Ist Paper	Cash Flow statement	Cash Flow from Financing Activities
18.10.2016				Class Teaching	
19.10.2016	56	Subhash Gupta	Ist Paper	Cash Flow statement	Example Cash Flow from Financing Activities
20.10.2016	57	Subhash Gupta	Ist Paper	Cash Flow statement	Example of cash Flow statement
21.10.2016	58	Subhash Gupta	Ist Paper	Accounting Report for Management	Concept
22.10.2016	59	Subhash Gupta	Ist Paper	Accounting Report for Management	Objective and needs
24.10.2016	60	Subhash Gupta	Ist Paper	Accounting Report for Management	Type of Report
25.10.2016				Monthly Evaluation	
26.10.2016	61	Subhash Gupta	Ist Paper	Accounting Report for Management	Reporting at different levels of Management
02.11.2016	62	Subhash Gupta	Ist Paper	Budget and Budgeting	Concept and Essentials of Budgeting
03.11.2016	63	Subhash Gupta	Ist Paper	Budget and Budgeting	Type of Budgets
04.11.2016	64	Subhash Gupta	Ist Paper	Budgetary control	Concept
05.11.2016	65	Subhash Gupta	Ist Paper	Budgetary control	Zero-Base Budgeting
08.11.2016				Class Teaching	
09.11.2016	66	Subhash Gupta	Ist Paper	Budgetary control	Performance Budgeting

10.11.2016	67	Subhash Gupta	Ist Paper	Marginal cost	Concept
11.11.2016	68	Subhash Gupta	Ist Paper	Absorption costing	Concept
12.11.2016	69	Subhash Gupta	Ist Paper	Absorption costing	Diff. Between Absorption costing & Marginal
15.11.2016	70	Subhash Gupta	Ist Paper	Marginal cost & Absorption costing	(A)When production & sales are Equal Example solved.
17.11.2016				Class Teaching	
18.11.2016	71	Subhash Gupta	Ist Paper	Marginal cost & Absorption costing	(B)When closing and opening stock are given. Example solved.
19.11.2016	72	Subhash Gupta	Ist Paper	Cost-Volume-Profit	concept
21.11.2016	73	Subhash Gupta	Ist Paper	Break –Even-Point Analysis	Cocept
22.11.2016	74	Subhash Gupta	Ist Paper	Break –Even-Point Analysis	Use of P/V Ratio
23.11.2016	75	Subhash Gupta	Ist Paper	Break –Even-Point Analysis	Example of P/V Ratio
25.11.2016				Monthly Evaluationom	
26.11.2016	76	Subhash Gupta	Ist Paper	Break –Even-Point Analysis	Calculation of B.E.P
28.11.2016	77	Subhash Gupta	Ist Paper	Break –Even-Point Analysis	Example of B.E.P
29.11.2016	78	Subhash Gupta	Ist Paper	Break –Even-Point Analysis	Example of B.E.P
30.11.2016	79	Subhash Gupta	Ist Paper	Break –Even-Point Analysis	Example solved
01.12.2016	80	Subhash Gupta	Ist Paper	Break –Even-Point Analysis	Example solved
02.12.2016				Class Teaching	
03.12.2016	81	Subhash Gupta	Ist Paper	Standard costing	Concept
06.12.2016	82	Subhash Gupta	Ist Paper	Standard costing	Determination of Standard costing
07.12.2016	83	Subhash Gupta	Ist Paper	Variance Analysis	Concept

08.12.2016	84	Subhash Gupta	Ist Paper	Variance Analysis	kinds of Variance
09.12.2016	85	Subhash Gupta	Ist Paper	Variance Analysis	Material cost Variance
12.12.2016				Class Teaching	
14.12.2016	86	Subhash Gupta	Ist Paper	Variance Analysis	Material quantity Variance
15.12.2016	87	Subhash Gupta	Ist Paper	Variance Analysis	Material price Variance
16.12.2016	88	Subhash Gupta	Ist Paper	Variance Analysis	Material Mixed Variance
17.12.2016	89	Subhash Gupta	Ist Paper	Variance Analysis	Labour cost Variance
19.12.2016	90	Subhash Gupta	Ist Paper	Variance Analysis	Overhead cost Variance
20.12.2016				Class Teaching	
21.12.2016	91	Subhash Gupta	Ist Paper	Responsibility Accounting	Concept
22.12.2016	92	Subhash Gupta	Ist Paper	Responsibility Accounting	example solved
24.12.2016	93	Subhash Gupta	Ist Paper	Human Resource Accounting	Concept
26.12.2016	94	Subhash Gupta	Ist Paper	Human Resource Accounting	Example solved
27.12.2016	95	Subhash Gupta	Ist Paper	Inflation Accounting	Concept
28.12.2016				Monthly Evaluation	
29.12.2016	96	Subhash Gupta	Ist Paper	Inflation Accounting	Example solved
30.12.2016	97	Subhash Gupta	Ist Paper	Value Added Accounting	Concept
31.12.2016	98	Subhash Gupta	Ist Paper	Value Added Accounting	Example solved
02.01.2017				Revision	
03.01.2017				Revision	
04.01.2017				Revision	
06.01.2017				Revision	

07.01.2017				Revision	
09.01.2017				Revision	
10.01.2017				Revision	
11.01.2017				Revision	
12.01.2017				Revision	
13.01.2017				Monthly Evaluatiom	