

महाराणा प्रताप पी.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
23.7.2016	04	Subhash Gupta	Ist Paper	Introduction to Accounting	Objective of management accounting
25.7.2016	05	Subhash Gupta	Ist Paper	Introduction to Accounting	Diff.between Financial Accounting and Management Accounting
26.7.2016	06	Subhash Gupta	Ist Paper	Introduction to Accounting	Diff.between cost Accounting and Management Accounting
30.7.2016				Tutorial classes	
01.08.2016	07	Subhash Gupta	Ist Paper	Introduction to Accounting	Tools & Techniques of Management accounting
02.08.2016	08	Subhash Gupta	Ist Paper	Financial statement	Concept, Type & Nature
03.08.2016	09	Subhash Gupta	Ist Paper	Financial statement	Components of financial statement
09.08.2016	10	Subhash Gupta	Ist Paper	Forms of financial statement	Concept and Balance Sheet
10.08.2016	11	Subhash Gupta	Ist Paper	Forms of financial statement	Form of Balance sheet
11.08.2016	12	Subhash Gupta	Ist Paper	Forms of financial statement	Some Important Tiersms used in the Analysis and Based on Division of B/S
17.08.2016	13	Subhash Gupta	Ist Paper	Forms of financial statement	Profit & Loss Account
19.08.2016	14	Subhash Gupta	Ist Paper	Forms of financial statement	Example of comparative B/S
20.08.2016	15	Subhash Gupta	Ist Paper	Analysis and Interpretation of Financial statement	Concept
26.08.2016	16	Subhash Gupta	Ist Paper	Analysis and Interpretation of Financial statement	Techniques of Analysis and Interpretation

27.08.2016	17	Subhash Gupta	Ist Paper	Rato Analysis	Concept, Classification of Ratio
29.08.2016	18	Subhash Gupta	Ist Paper	Rato Analysis	Profitability Ratio
03.09.2016	19	Subhash Gupta	Ist Paper	Rato Analysis	Example of General profitability Ratio
05.09.2016	20	Subhash Gupta	Ist Paper	Rato Analysis	Activity Ratio-stock Turnover Ratio
06.09.2016	21	Subhash Gupta	Ist Paper	Rato Analysis	Debtors Turnover ratio/Trade Receivables Ratio, Average collection period Ratio
10.09.2016	22	Subhash Gupta	Ist Paper	Rato Analysis	Creditors Turnover Ratio & Average Payment Ratio
14.09.2016	23	Subhash Gupta	Ist Paper	Rato Analysis	Liquidity Ratio
15.09.2016	24	Subhash Gupta	Ist Paper	Fund Flow Statement	concept
22.09.2016	25	Subhash Gupta	Ist Paper	Fund Flow Statement	Techniques and Preparation of Fund Statement
23.09.2016	26	Subhash Gupta	Ist Paper	Fund Flow Statement	statement of sources and Uses of Funds
24.09.2016	27	Subhash Gupta	Ist Paper	Fund Flow Statement	Example of Decrease or Increase in Fixed Assets
29.09.2016	28	Subhash Gupta	Ist Paper	Fund Flow Statement	Example of Decrease or Increase Long Term Investment
03.10.2016	29	Subhash Gupta	Ist Paper	Fund Flow Statement	Decrease or Increase in liability & Share capital
04.10.2016	30	Subhash Gupta	Ist Paper	Fund Flow Statement	Profit from Operation
08.10.2016	31	Subhash Gupta	Ist Paper	Fund Flow Statement	Example solved
14.10.2016	32	Subhash Gupta	Ist Paper	Fund Flow Statement	Example Solved
15.10.2016	33	Subhash Gupta	Ist Paper	Cash Flow statement	Concept
20.10.2016	34	Subhash Gupta	Ist Paper	Cash Flow statement	Classification of cash Flows
21.10.2016	35	Subhash Gupta	Ist Paper	Cash Flow statement	Cash Flow from operating activities (Direct Methods)

22.10.2016	36	Subhash Gupta	Ist Paper	Cash Flow statement	Indirect Methods
02.11.2016	37	Subhash Gupta	Ist Paper	Cash Flow statement	Cash flow from Investing Activity
03.11.2016	38	Subhash Gupta	Ist Paper	Cash Flow statement	Cash Flow from Financing Activities
04.11.2016	39	Subhash Gupta	Ist Paper	Cash Flow statement	Example of cash Flow statement
10.11.2016	40	Subhash Gupta	Ist Paper	Accounting Report for Management	Concept
11.11.2016	41	Subhash Gupta	Ist Paper	Accounting Report for Management	Objective and needs
12.11.2016	42	Subhash Gupta	Ist Paper	Accounting Report for Management	Type of Report
19.11.2016	43	Subhash Gupta	Ist Paper	Accounting Report for Management	Reporting at different levels of Management
21.11.2016	44	Subhash Gupta	Ist Paper	Budget and Budgeting	Concept and Essentials of Budgeting
26.11.2016				Monthly Evaluation	
28.11.2016	45	Subhash Gupta	Ist Paper	Budget and Budgeting	Type of Budgets
29.11.2016	46	Subhash Gupta	Ist Paper	Budgetary control	Concept
06.12.2016	47	Subhash Gupta	Ist Paper	Budgetary control	Zero-Base Budgeting
07.12.2016	48	Subhash Gupta	Ist Paper	Budgetary control	Performance Budgeting
14.12.2016				Class Teaching	
15.12.2016	49	Subhash Gupta	Ist Paper	Marginal cost	Concept
16.12.2016	50	Subhash Gupta	Ist Paper	Absorption costing	Concept
21.12.2016				Class Teaching	
22.12.2016	51	Subhash Gupta	Ist Paper	Absorption costing	Diff. Between Absorption costing & Marginal
24.12.2016	52	Subhash Gupta	Ist Paper	Marginal cost & Absorption costing	(A)When production & sales are Equal Example solved.
29.12.2016				Class Teaching	

30.12.2016	53	Subhash Gupta	Ist Paper	Marginal cost & Absorption costing	(B)When closing and opening stock are givan. Example solved.
31.12.2016	54	Subhash Gupta	Ist Paper	Cost-Volume-Profit	concept
06.01.2017				Class Teaching	
07.01.2017	55	Subhash Gupta	Ist Paper	Break –Even-Point Analysis	Cocept
09.01.2017	56	Subhash Gupta	Ist Paper	Break –Even-Point Analysis	Use of P/V Ratio
13.01.2017				Class Teaching	
16.01.2017	57	Subhash Gupta	Ist Paper	Break –Even-Point Analysis	Calculation of B.E.P
17.01.2017	58	Subhash Gupta	Ist Paper	Break –Even-Point Analysis	Calculation of B.E.P
21.01.2017				Class Teaching	
23.01.2017	59	Subhash Gupta	Ist Paper	Break –Even-Point Analysis	Example solved
24.01.2017	60	Subhash Gupta	Ist Paper	Break –Even-Point Analysis	Example solved
30.01.2017				Monthly Evaluation	
				Additional Classes	
	61	Subhash Gupta	Ist Paper	Standard costing	Concept
	62	Subhash Gupta	Ist Paper	Standard costing	Determination of Standard costing
	63	Subhash Gupta	Ist Paper	Variance Analysis	Concept
	64	Subhash Gupta	Ist Paper	Variance Analysis	kinds of Variance
	65	Subhash Gupta	Ist Paper	Variance Analysis	Material cost Variance
	66	Subhash Gupta	Ist Paper	Variance Analysis	Material quantity Variance
	67	Subhash Gupta	Ist Paper	Variance Analysis	Material price Variance
	68	Subhash Gupta	Ist Paper	Variance Analysis	Material Mixed Variance

	69	Subhash Gupta	Ist Paper	Variance Analysis	Labour cost Variance
	70	Subhash Gupta	Ist Paper	Variance Analysis	Overhead cost Variance
	71	Subhash Gupta	Ist Paper	Responsibility Accounting	Concept
	72	Subhash Gupta	Ist Paper	Human Resource Accounting	Concept
	73	Subhash Gupta	Ist Paper	Inflation Accounting	Concept
	74	Subhash Gupta	Ist Paper	Value Added Accounting	Concept