**LESSON PLAN**

**ACCOUNTING FOR MANAGEMENT (5.03)**

**BCOM Vth semester**

**Mrs RENU GULIA**

**July**-nature and scope of management accounting, the controller, the treasurer, management accounting policies, management accounting vs financial accounting, limitations of management accounting, tools of management accounting.

**August**-meaning and types of financial statements, analysis and interpretation of financial statements, types of financial analysis, steps involved in financial analysis, techniques of financial analysis.

**September-** Ratio analysis- meaning of ratios, classification of ratios, profitability ratios, balance sheet ratios and turnover ratios, advantages and limitations of ratio analysis. Cash flow statement.

**October**-Financial planning, capital budgeting: meaning, nature, need, importance, appraisal methods.

**November**: Capital rationing. Revision.