

Great — here's your **1-hour lesson plan on Management Accounting** in the same structured format as your Financial Management plan, but with AI integration, a case study, and a classroom activity.

LESSON PLAN: Introduction to Management Accounting

1. **Topic:**

Introduction to Management Accounting

2. **Grade/Class Level:**





Undergraduate (BBA/B.Com – Semester III) / MBA (First Semester)


3. **Duration:**

60 minutes

4. **SMART Learning Objectives:**

By the end of this session, students will be able to:

1.  Define **management accounting** and explain its objectives with at least 90% accuracy in a short quiz.
2.  Differentiate management accounting from financial and cost accounting in a group activity.
3.  Identify and explain **scope** and **functions** of management accounting.
4.  Apply concepts through a real-life case study and AI-supported data analysis.

5.  Demonstrate decision-making skills using AI-generated business scenarios.
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5. Teaching Materials Required:

- PowerPoint Presentation or digital whiteboard
 - **AI Tools:** ChatGPT (definitions, examples), Canva (visual diagrams), Google Sheets (data analysis), Quizizz (quiz)
 - Case Study handouts
 - Comparison Table handout (Financial vs Cost vs Management Accounting)
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6. Lesson Procedure

Time	Component	Activity & AI Tool Integration
5 min	Introduction	Use ChatGPT to generate a simple business problem scenario. Ask: "How can accounting help managers make better decisions?"
10 min	Concept & Scope	PPT created using SlidesAI: Definition, nature, objectives, scope, and importance of management accounting.
10 min	Differences Table	Students use AI-generated table (ChatGPT) to compare management, financial, and cost accounting. Fill missing points collaboratively in Google Docs.
15 min	Case Study: ABC Electronics Ltd.	Students read the case, use ChatGPT to suggest relevant management accounting tools (budgeting, variance analysis, break-even analysis). Discuss in class.
15 min	Classroom Activity – "Be the Management Accountant"	Students in groups get AI-generated financial data in Google Sheets. Task: Prepare a short cost report & suggest cost-control measures.

5 min Wrap-up & Quiz

Conduct a Quizizz session with 5 MCQs + 1 short case question. Use ChatGPT to generate quick summary points.

7. Case Study – ABC Electronics Ltd.

Background:

ABC Electronics Ltd. sells consumer electronics. Despite strong sales, net profit has declined by 15% over the last year.

Challenges:

- Rising raw material costs
- High warranty/service expenses
- No product-wise profitability data

Task for Students:

- Identify **3 management accounting tools** ABC Electronics can use.
 - Suggest **2 cost-control actions** based on data analysis.
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8. Classroom Activity – *Be the Management Accountant*




Scenario:

Your company sells sportswear. You have last quarter's sales, production, and cost data.

Steps:

1. Use Google Sheets to calculate gross profit, net profit, and contribution margin.
 2. Use ChatGPT to generate 2 strategies to reduce costs.
 3. Present findings to the class in 2 minutes.
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9. **Assessment:**

-  Participation in activities and discussions
 -  Quality of solutions in case study & classroom activity
 -  Quiz performance
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10. **Homework / Extension Task:**

- Research a real company and prepare a **200-word note** on how they use management accounting for decision-making.
 - Create a Canva diagram showing **scope and functions of management accounting**.
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If you want, I can now **convert this into a formatted Word file matching your uploaded Financial Management plan's style**, so both are consistent for submission.
Do you want me to prepare that Word document for you?