DAYANAND COLLEGE OF COMMERCE, LATUR

Experiential Learning Activity: Poster Booster for Management Accounting

By: Dr. Rupa Nandan Gilda

About Activity: The *Poster Booster* activity was conducted as an experiential learning method to enhance students' understanding of Management Accounting concepts. Students were divided into groups and were instructed to design informative and creative posters on key topics such as budgeting, cost control, variance analysis, break-even analysis, standard costing, and responsibility accounting. The activity encouraged students to present complex accounting concepts in a simple visual format. Posters were displayed in the classroom/department and students explained their posters to peers, making learning interactive and engaging.

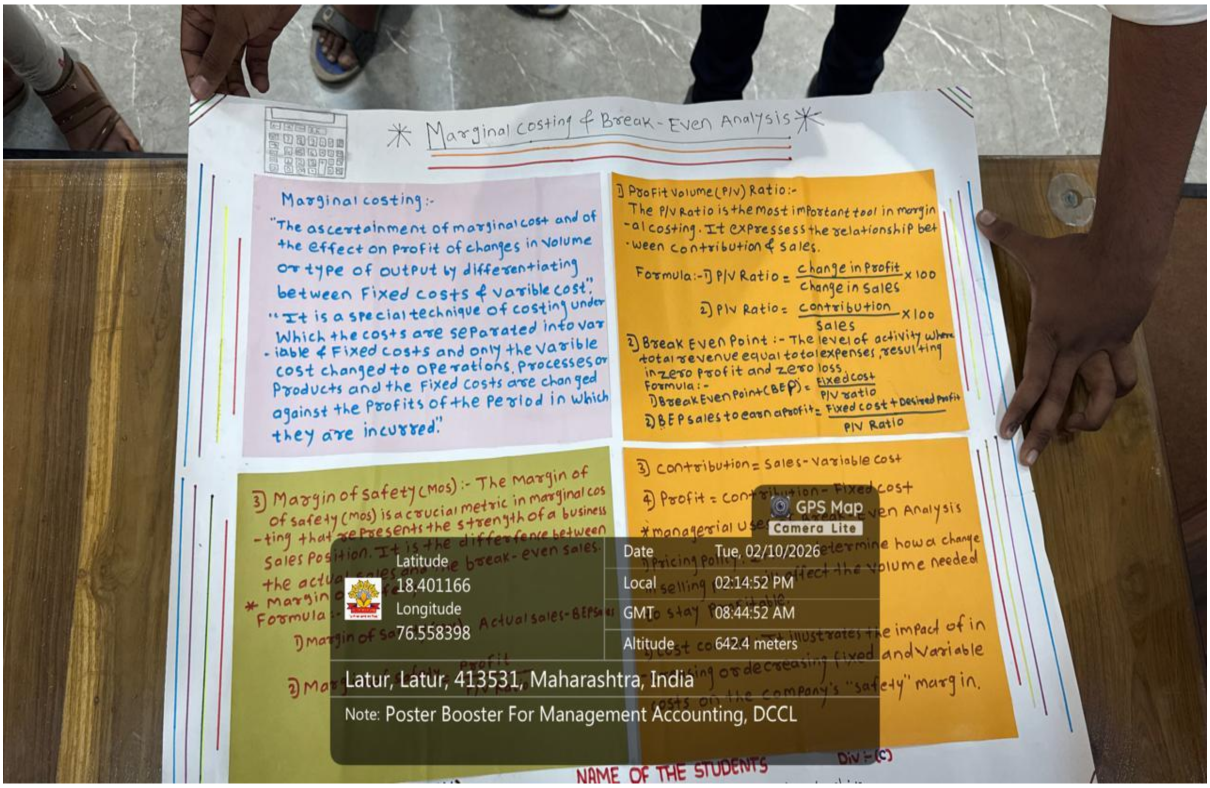
Date of Activity: 10/02/2026

Total Participant: 59

Objectives of Activity:

- ✓ To develop conceptual understanding of Management Accounting through creative poster preparation.
- ✓ To encourage students to learn accounting topics through teamwork and experiential learning.
- ✓ To enhance presentation, communication, and visual representation skills among students.
- ✓ To promote innovative thinking by simplifying accounting concepts into posters.

Photographs



Marginal costing & Break-Even Analysis
Marginal costing :-
"The ascertainment of marginal cost and of the effect on profit of changes in volume or type of output by differentiating between fixed costs & varible cost."
"It is a special technique of costing under which the costs are separated into variable & fixed costs and only the varible cost changed to operations, processes or products and the fixed costs are changed against the profits of the period in which they are incurred."
1) Profit volume (P/V) Ratio :-
The P/V Ratio is the most important tool in marginal costing. It expresses the relationship between contribution & sales.
Formula :- 1) P/V Ratio = Change in profit / Change in sales x 100
2) P/V Ratio = contribution / sales x 100
2) Break Even Point :- The level of activity where total revenue equal to total expenses, resulting in zero profit and zero loss.
Formula :-
1) Break Even Point (BEP) = Fixed cost / P/V ratio
2) BEP sales to earn a profit = Fixed cost + Desired profit / P/V Ratio
3) Margin of safety (MOS) :- The margin of safety (MOS) is a crucial metric in marginal costing that represents the strength of a business
3) Contribution = Sales - Variable cost
4) Profit = Contribution - Fixed cost
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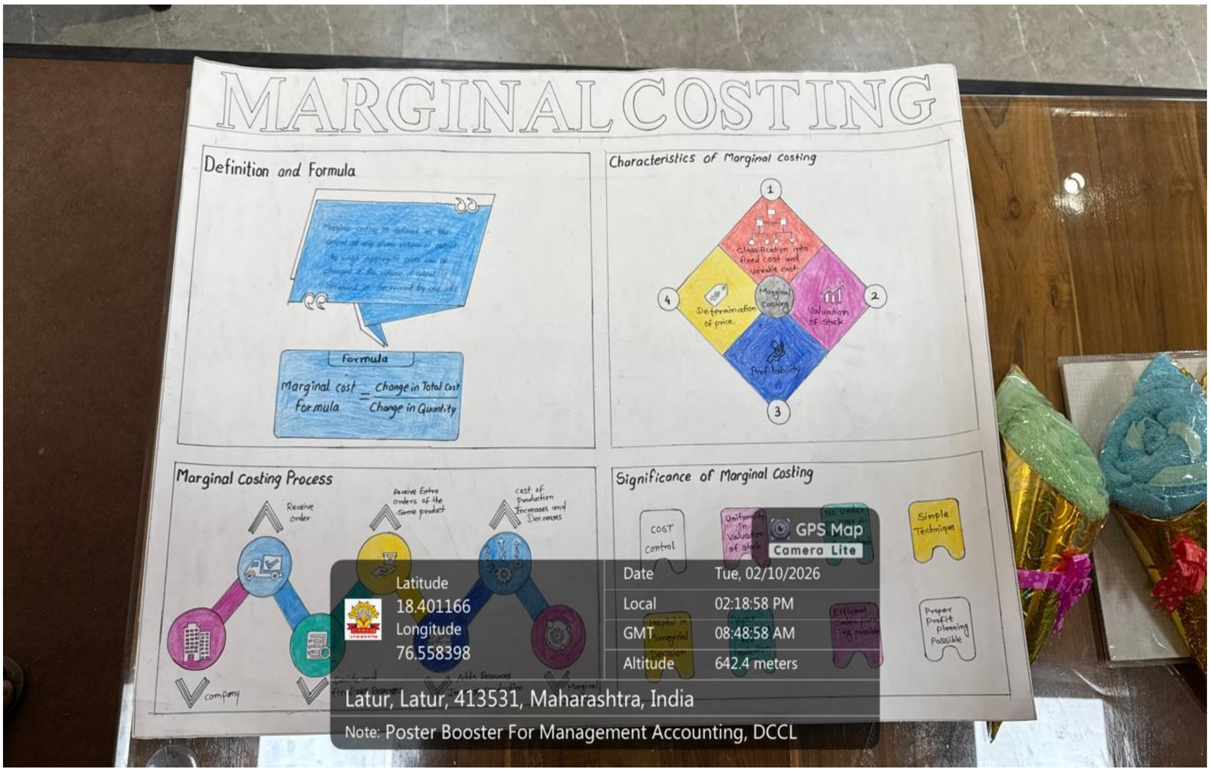
Latur, Latur, 413531, Maharashtra, India
Note: Poster Booster For Management Accounting, DCCL
NAME OF THE STUDENTS
Div - (C)



MARGINAL COSTING
Definition and Formula
Formula
Marginal cost Formula = Change in Total cost / Change in Quantity
Characteristics of Marginal costing
1
2
3
4
Classification into fixed cost and variable cost
Valuation of stock
Profitability
Determination of price
Marginal Costing
Marginal Costing Process
Receive order
Receive Extra orders of the same product
cost of production Increases and Decreases
company
Significance of Marginal Costing
cost control
Uniformity in Valuation of stock
Simple Technique
Proper Profit planning Possible
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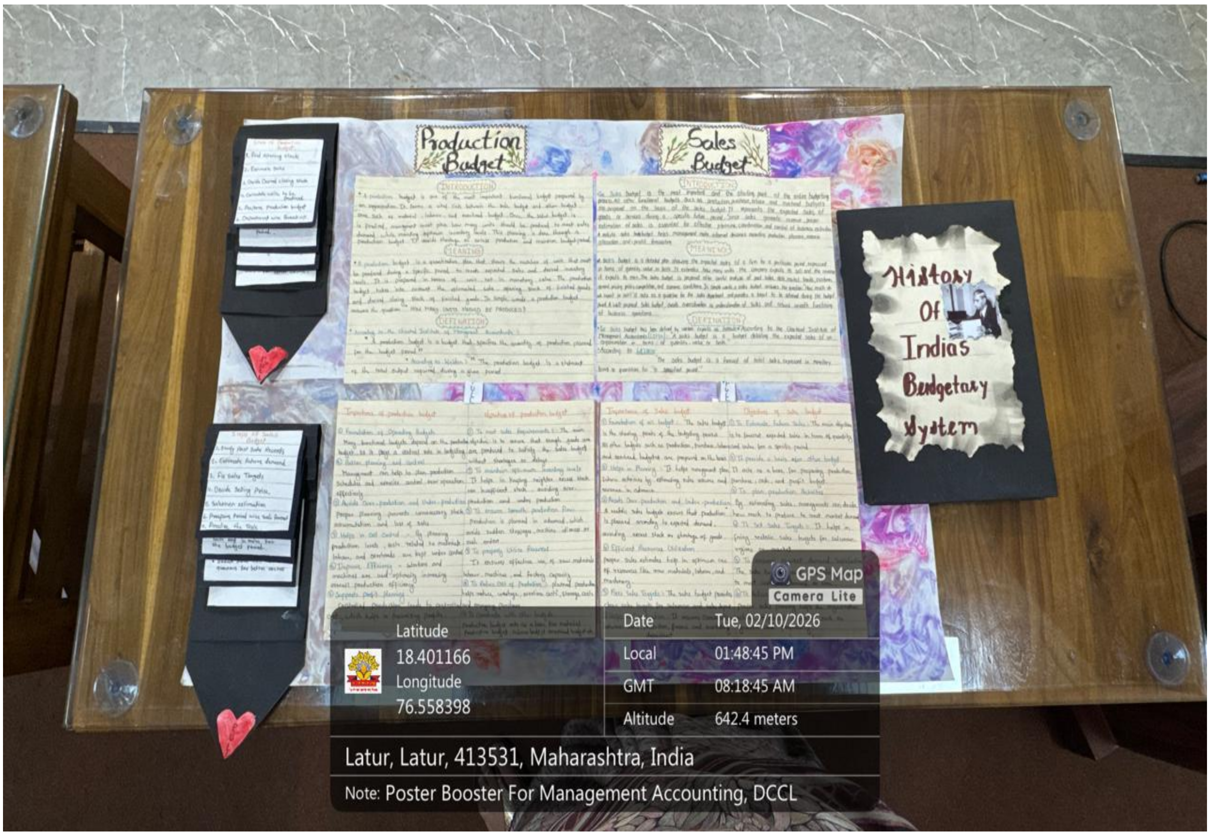
Note: Poster Booster For Management Accounting, DCCL


Production Budget
Sales Budget
INTRODUCTION
DEFINITION
History Of India's Budgetary System
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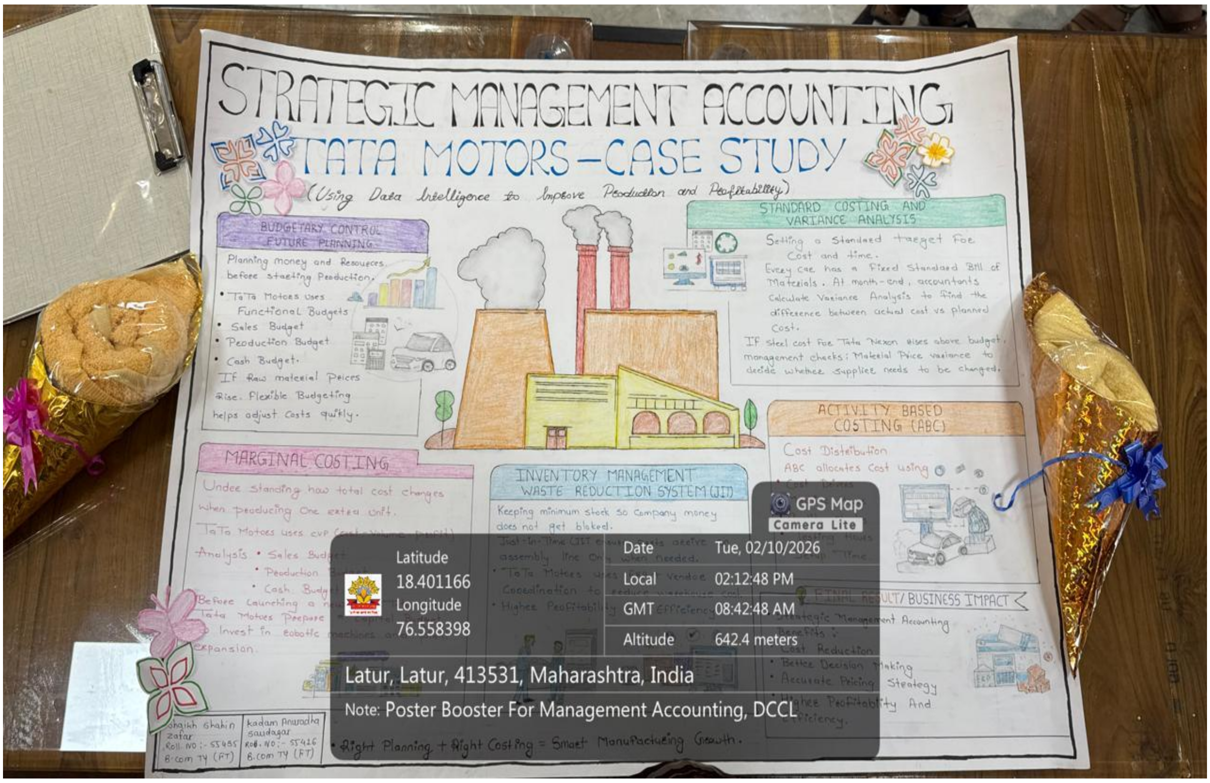
Note: Poster Booster For Management Accounting, DCCL


STRATEGIC MANAGEMENT ACCOUNTING
TATA MOTORS - CASE STUDY
(Using Data Intelligence to Improve Production and Profitability)
BUDGETARY CONTROL FUTURE PLANNING
Planning money and Resources before starting Production.
• Tata Motors uses Functional Budgets
• Sales Budget
• Production Budget
• Cash Budget.
If Raw material Prices Rise, Flexible Budgeting helps adjust Costs quikly.
STANDARD COSTING AND VARIANCE ANALYSIS
Setting a Standard target For Cost and time.
ACTIVITY BASED COSTING (ABC)
Cost Distribution
MARGINAL COSTING
INVENTORY MANAGEMENT WASTE REDUCTION SYSTEM (JIT)
FINAL RESULT/ BUSINESS IMPACT
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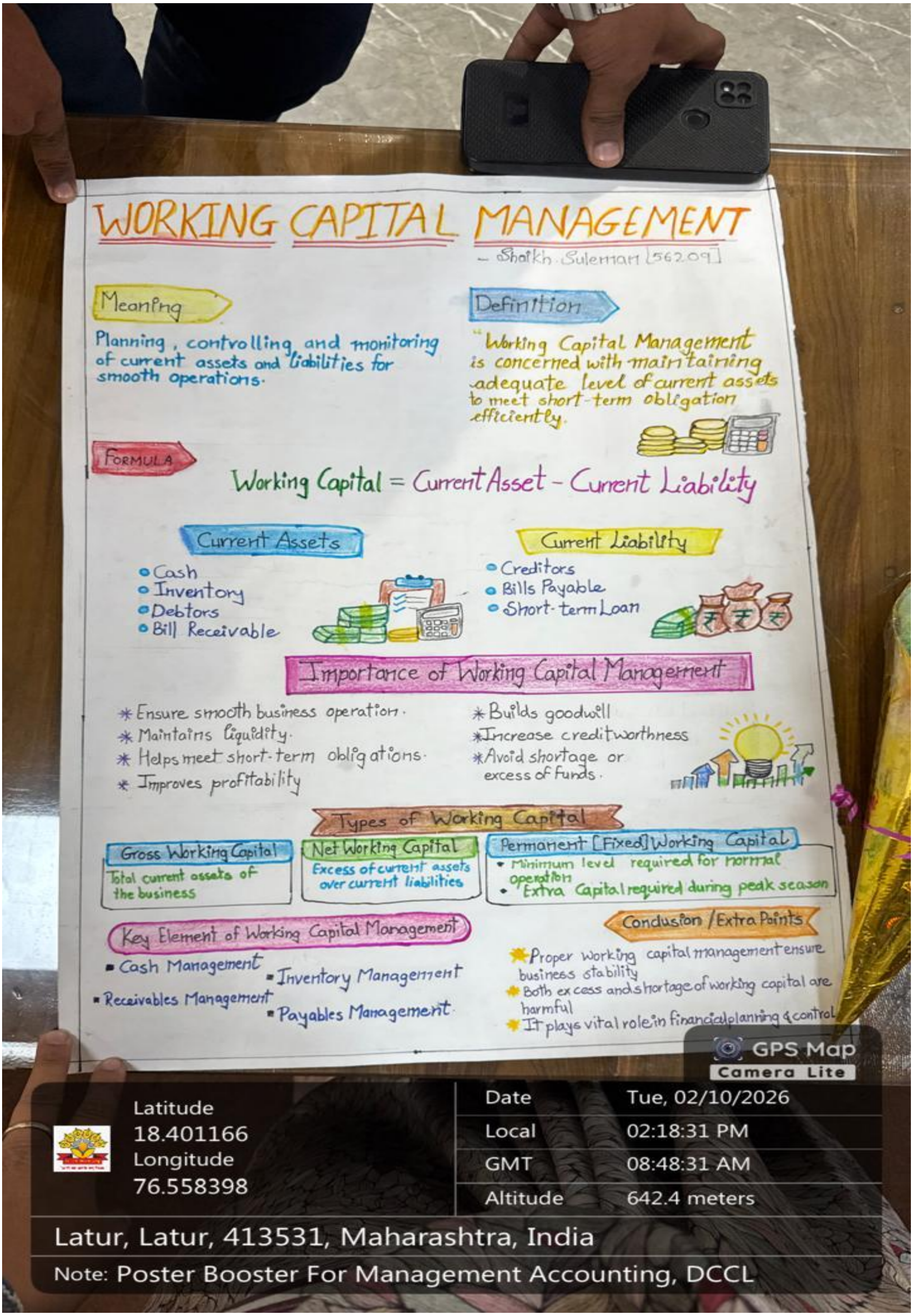
Note: Poster Booster For Management Accounting, DCCL


WORKING CAPITAL MANAGEMENT
– Shaikh Suleman [56209]
Meaning
Planning, controlling and monitoring of current assets and liabilities for smooth operations.
Definition
"Working Capital Management is concerned with maintaining adequate level of current assets to meet short-term obligation efficiently.
FORMULA
Working Capital = Current Asset – Current Liability
Current Assets
• Cash
• Inventory
• Debtors
• Bill Receivable
Current Liability
• Creditors
• Bills Payable
• Short-term Loan
Importance of Working Capital Management
* Ensure smooth business operation.
* Maintains liquidity.
* Helps meet short-term obligations.
* Improves profitability
* Builds goodwill
* Increase creditworthness
* Avoid shortage or excess of funds.
Types of Working Capital
Gross Working Capital
Total current assets of the business
Net Working Capital
Excess of current assets over current liabilities
Permanent [Fixed] Working Capital
• Minimum level required for normal operation
• Extra Capital required during peak season
Key Element of Working Capital Management
▪ Cash Management
▪ Inventory Management
▪ Receivables Management
▪ Payables Management.
Conclusion / Extra Points
* Proper working capital management ensure business stability
* Both excess and shortage of working capital are harmful
* It plays vital role in financial planning & control
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Latur, Latur, 413531, Maharashtra, India
Note: Poster Booster For Management Accounting, DCCL


ADVANTAGES OF RATIO ANALYSIS
Prepare budgets and
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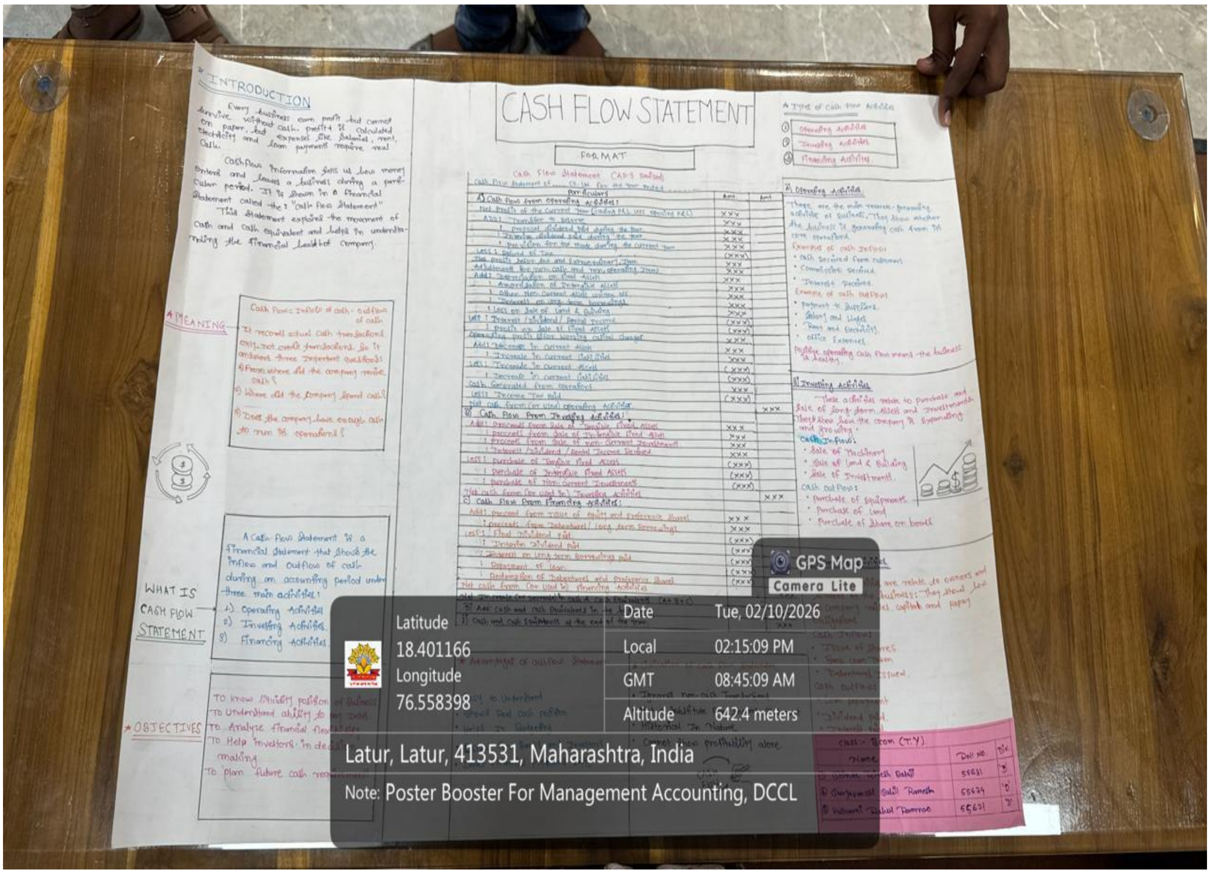
Note: Poster Booster For Management Accounting, DCCL


INTRODUCTION
CASH FLOW STATEMENT
FORMAT
MEANING
WHAT IS CASH FLOW STATEMENT
OBJECTIVES
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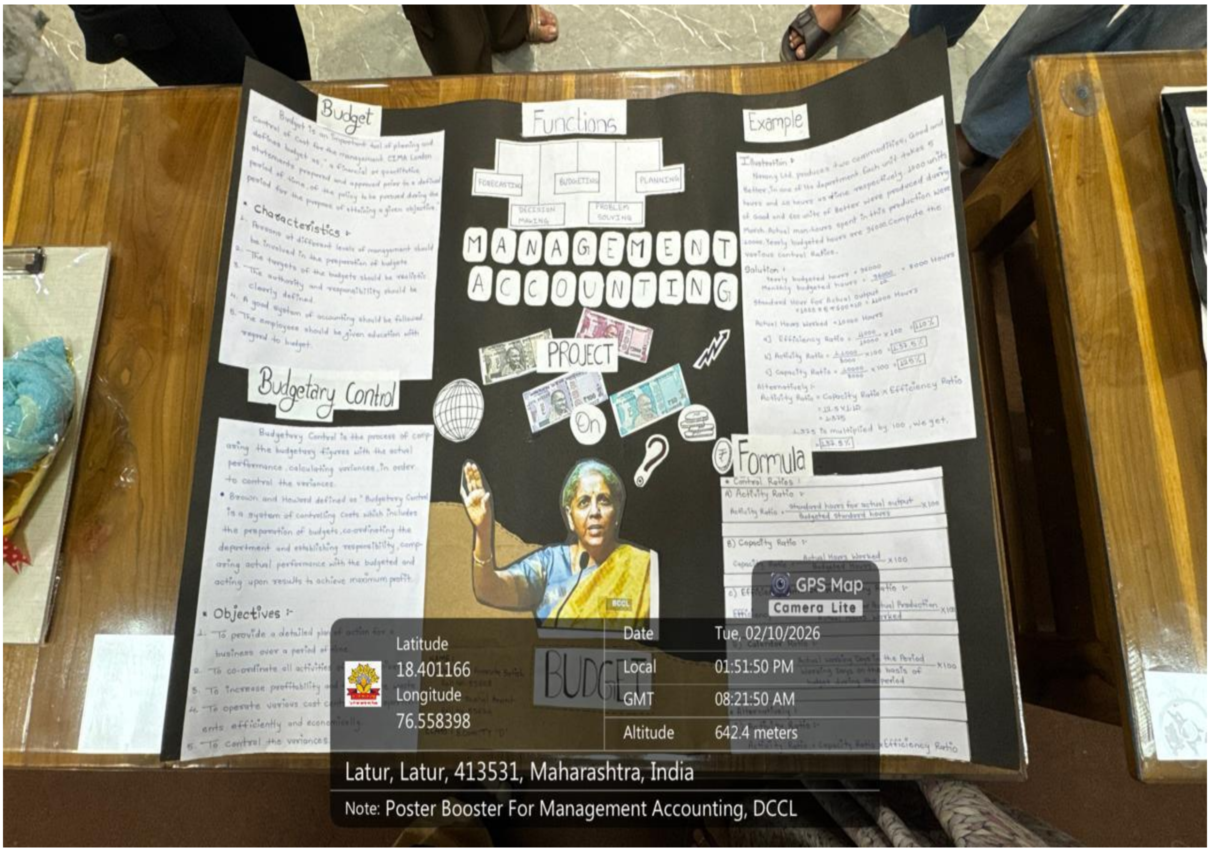
Note: Poster Booster For Management Accounting, DCCL


Budget
Functions
Example
MANAGEMENT ACCOUNTING
PROJECT
On
Budgetary Control
Formula
BUDGET
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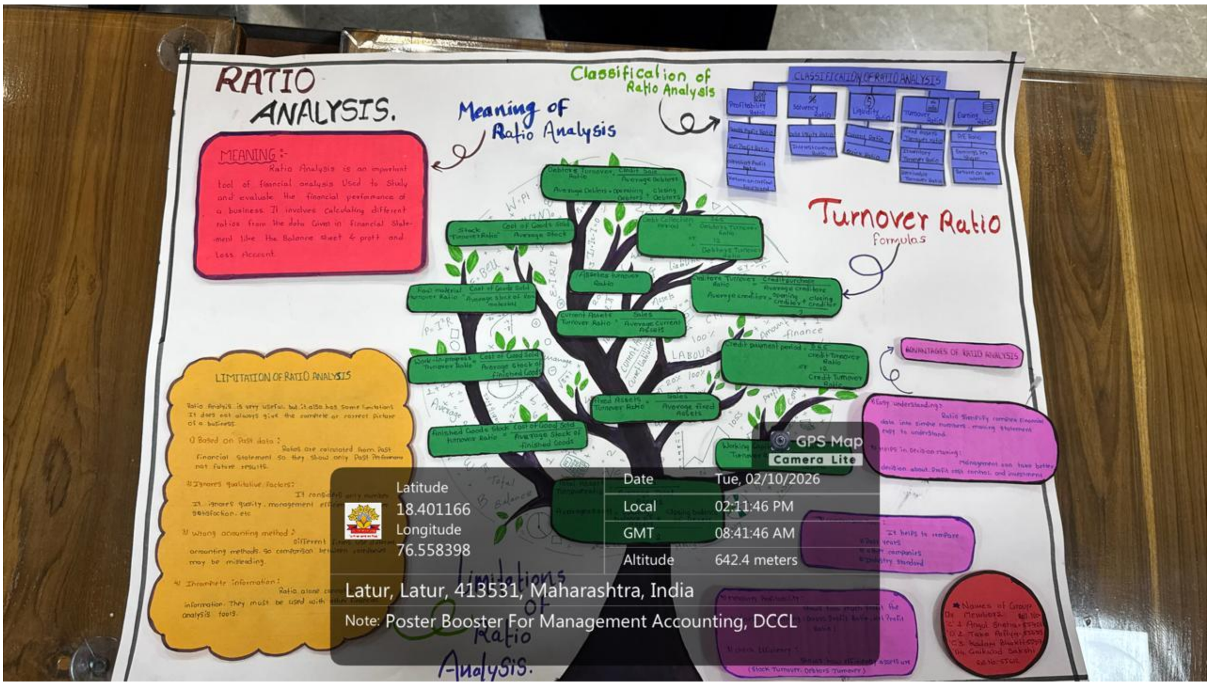
RATIO ANALYSIS.
Meaning of Ratio Analysis
Classification of Ratio Analysis
MEANING :-
Turnover Ratio
Formulas
LIMITATION OF RATIO ANALYSIS
Limitations of Ratio Analysis.
GPS Map
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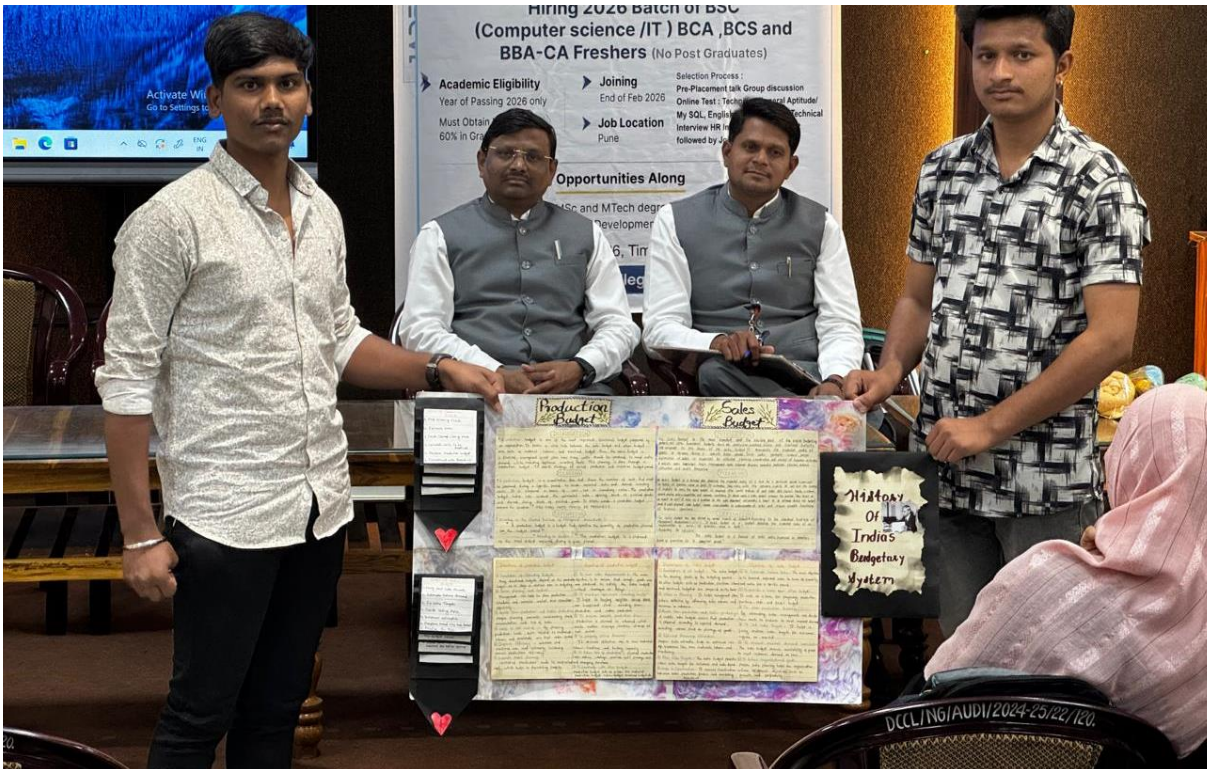
Latur, Latur, 413531, Maharashtra, India
Note: Poster Booster For Management Accounting, DCCL


Hiring 2026 Batch of BSC
(Computer science /IT) BCA ,BCS and
BBA-CA Freshers (No Post Graduates)
Academic Eligibility
Year of Passing 2026 only
Joining
End of Feb 2026
Job Location
Pune
Selection Process :
Pre-Placement talk Group discussion
Opportunities Along
Production Budget
Sales Budget
History Of India's Budgetary System
DCCL/NG/AUDI/2024-25/22/120.


Dayanand Education Society's
RATIO ANALYSIS.
Meaning of Ratio Analysis
Classification of Ratio Analysis
Turnover Ratio
Limitations of Ratio Analysis.


Dayanand Education Society's
Dayanand College of Commerce, Latur
NAAC Accredited A+ Grade with 3.38 CGPA (Cycle IV)
Best College Award Urban 2025-26 (SRTMUN)
Hiring 2026 Batch of BSC
Computer science /IT) BCA ,BCS and

DAYANAND COLLEGE OF COMMERCE, LATUR

Student Attendance Sheet

Dayanand College of Commerce Latur

Name of the Activity: Poster Booster Activity for Management Accounting

Name of the Faculty: Dr. Rupa N. Gilda

Date: 10/02/2026

Sr. No.	Name	Class & Div	Gender	Sign
1	Ram Biradar	Bcom T.Y. (F)	Male	VIH
	Aditya pawar	Bcom T.Y. (F)	—"—	A.P
2	Shinde Ritesh Balaji	B.com T.Y (D)	Male	Ritesh
	Suryavanshi sahil Ramesh	B.com T.Y (D)	male	Sahil
	Kulkarni Rahul Ramrao	B.com (T.Y) (D)	Male	Rahul
3	Shinde Aakash Parmeshwar	B.com (Ty) (C)	male	[illegible]
	Pade shraddha krishna	B.com TY (C)	female	[illegible]
	Bamne Rajshri Govind	B.com TY (C)	female	Rajshri
	Dale vaishnavi Satish	B.com TY (C)	female	Vaishnavi
4	Jante Shrushti Ramesh	B.com TY (D)	female	[illegible]
	Kamble Sakshi Sahadev	B.com TY (D)	—"—	Kamble
	Katke Prachi Ramesh	B.com TY (D)	—"—	Prachi
5	Pawar Snehal Anant	B.com TY (D)	—"—	Snehal
	Debadwar Amruta satish	B.com TY (D)	—"—	Amruta
6	Mundada Gauri Manoj	B.Com Ty (C)	Female	Gauri
	kore siddhi Virnath	B.Com TY (C)	—"—	[illegible]
	sejal Rajesh Mundada	B.Com Ty (C)	—"—	Smundada
7	Joshi Mrudula Kiran	B.com Ty (C)	female	Mrudula.
	Sabde Namrata yuvraj	B.com Ty (C)	—"—	Namrata
8	kadam Bhakti Hansraj	B.com TY (C)	—"—	Bhakti
	Angul sneha shankar	B.com TY (C)	—"—	Sneha.
	Take Arfiya Ayyub	B.com TY (C)	—"—	[illegible]
9	Mane swarupa kakasaheb	B.com TY (G)	—"—	Swarupa.
	Madiwal Aishwarya Pavan	B.com TY (G)	—"—	Aishwarya
10	Kale Rutuja Pandurang	B.com T.Y (F)	—"—	Rutuja.
11	Naikwade Sakshi siddharth	B.Com TY (C)	—"—	Sakshi
	Parvati Kiran Patne	B.Com TY (C)	—"—	Parvati

Dr. R.N. Gilda

DAYANAND COLLEGE OF COMMERCE, LATUR
Student Attendance Sheet

Name of the Activity: Mind Puzzle

Name of the Faculty: Dr. R. N. Gilda

Date: 15/09/25

Sr. No.	Name	Class & Div	Gender	Sign
1.	Kale Rutuja Pandurang	F	(F)	Rutuja
2.	Mane Swarupa Kakasaheb.	G	F	Swarupa..
3.	Madiwal Aishwarya Pavan	G	F	Aishwarya
4.	Panchal Vaishnavi Kumar	F	F	Vaishnavi
5.	Mane Aishwarya vishnu	f	f	[illegible]
6.	Kadam Radhika Rajkumar	f	f	Radhika
7.	Vaishnavi Sudhir Kale	f	f	Vaishnavi
8	Chothave Suraj	F	M	[illegible]
9	Kale Pankaj	F	M	[illegible]
10	Vaishnavi mathpati	f	f	[illegible]
11	Pingle chaitanya S.	F	M	[illegible]
12.	Metkari Sumit V.	F	M	metkari
13	Suleman M. Shaikh	G	m	[illegible]
14	Biradar Ram Madhav	F	M	राम
15	Madliyar Shrihari Subramanium	F	m	Shrihari

08 - female
07 - male
15 - student.

Dr. R. N. Gilda

Programme Coordinator

IQAC Coordinator
Co-ordinator
Internal Quality Assurance Cell
Dayanand College of Commerce, Latur.

Principal
Principal
Dayanand College of Commerce,
LATUR.