

PROGRAM	Master of Business Administration
SEMESTER	1
COURSE TITLE	Accounting for Managers
COURSE CODE	04MB0101
COURSE CREDITS	3
COURSE DURATION	42 Hrs (42 sessions of 60 minutes each)

COURSE OUTCOMES:

- ❖ Impart the basics of Financial Accounting and process for preparing Financial Statement of an entity.
- ❖ Equip students with theoretical and practical aspects of financial accounting statements
- ❖ Make students aware about various financial statement analysis methods.
- ❖ Appraise the students about recent developments in accounting from a managerial perspective.
- ❖ Understand and implement the fundamentals of Financial Accounting for Business.

COURSE CONTENTS:

Unit No	Unit / Sub Unit	Sessions
I	Introduction to Financial Accounting –I: Meaning, Definition; Accounting Principles: Concepts and Conventions, Classification of Accounts, Double Entry Book, Keeping rules; Accounting cycle. Overview of Accounting Standards, IFRS & Indian Standards: Meaning, Applicability, Difference between AS, IFRS & IND AS.	8
II	Introduction to Financial Accounting –II: Journal Entries, Ledger-posting Preparation of Trial Balance.	8
III	Understanding & Preparation Corporate Financial Statements: Corporate Profit & Loss Account, Corporate Balance Sheet (Only Vertical Balance Sheet), Basic Examples of Corporate Balance Sheet	8
IV	Preparation of Financial statements: Income Statement and Balance Sheet (with adjustments), Cash Flow statement, Cash from Operating, investing & financial statements, Preparation of Cash Flow Statement as per AS-3, Uses and Limitations, Depreciation Methods: Overview of Depreciation as per Straight Line Method and Written Down Value Method.	8

V	Financial Statement Analysis: Meaning, Definition and Purpose – Understanding of Financial Statements and their Components, Tools, Common Size, Comparative and Trend Analysis, Cross Section and Inter Firm Analysis, Ratio Analysis: Meaning, purpose and classification A Case study on Financial Statement Analysis of Select Company.	10
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EVALUATION:

The students will be evaluated on a continuous basis and broadly follow the scheme given below:

	Component	Weightage
A	Continuous Evaluation Component (Assignments / Quizzes / Class Participation etc.)	20% (C.E.C.)
B	Internal Assessment	30% (I.A.)
C	End-Semester Examination	50% (External Assessment)

SUGGESTED READINGS:

Text Books:

Sr. No	Author/s	Name of the Book	Publisher	Edition & Year
T-01	S K Bhattacharyya, John Dearden & S Venkatesh Vikas Publishing	Accounting for Management: Text and Cases	Vikas Publishing House	3 rd edition

Reference Books:

Sr. No	Author/s	Name of the Book	Publisher	Edition & Year
R- 01	Horngreen and Sundlem	Introduction to Management Accounting	Pearson	Latest
R - 02	Paresh Shah,	Financial Accounting for Management	Oxford University	Latest
R - 03	M.N. Arora	Cost and Management Accounting: Principle & Practices	Vikas Publishing House	Latest
R - 04	S.N. Maheshwari and S. K. Maheshwari	A Textbook of Accounting for Management	Vikas Publishing House,	Latest
R - 05	P.C. Tulsian	Financial Accounting	Pearson	Latest