

COURSE TITLE	ACCOUNTING FOR MANAGERS
COURSE CODE	04MB1101
COURSE CREDITS	3

Course Outcomes: After completion of this course, student will be able to:

- 1 Explain core concepts of financial accounting and outline the steps involved in the preparation of financial statements.
- 2 Apply theoretical knowledge and practical skills to the preparation and presentation of financial accounting statements.
- 3 Utilize various tools and techniques for the analysis and interpretation of financial statements.
- 4 Assess contemporary developments in accounting and their relevance to managerial functions and decision-making.
- 5 Implement financial accounting principles in business scenarios to support effective financial planning and control.

Pre-requisite of course: Basic terms like assets, liabilities, income, and expenses & Understanding the difference between cash and accrual accounting.

Teaching and Examination Scheme

Theory Hours	Tutorial Hours	Practical Hours	ESE	IA	CSE	Viva	Term Work
3	0	0	50	30	20	0	0

Contents : Unit	Topics	Contact Hours
1	Introduction to Financial Accounting –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	9
2	Introduction to Financial Accounting –II Journal Entries, Ledger posting and preparation of trial balance	8
3	Understanding & Preparation Corporate Financial Statements Corporate Profit & Loss Account,, Corporate Balance Sheet (Only Vertical Balance Sheet), Basic Examples of Corporate Balance Sheet	8

Contents : Unit	Topics	Contact Hours
4	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.	10
5	Financial Statement Analysis 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
Total Hours		45

Textbook :

- 1 Accounting for Management: Text and Cases,,, S K Bhattacharyya, John Dearden& S Venkatesh, Vikas Publishing House, 2021

References:

- 1 Introduction to Management Accounting, Introduction to Management Accounting, Horngreen and Sundlem, Pearson, 2019
- 2 Financial Accounting for Management, Financial Accounting for Management, Paresh Shah, Oxford University, 2019

Suggested Theory Distribution:

The suggested theory distribution as per Bloom's taxonomy is as follows. This distribution serves as guidelines for teachers and students to achieve effective teaching-learning process

Distribution of Theory for course delivery and evaluation					
Remember / Knowledge	Understand	Apply	Analyze	Evaluate	Higher order Thinking / Creative
10.00	20.00	20.00	20.00	20.00	10.00

Instructional Method:

- 1 Theory Hands-on Practice Sessions Assignments and Quizzes

Supplementary Resources:

- 1 <https://www.accounting.com/resources/basic-accounting-terms/>
- 2 <https://corporatefinanceinstitute.com/resources/knowledge/finance/financial-ratios/>
- 3 <https://www.icsi.edu/studymaterialnewsyllabusfnd2017/>