

ACCOUNTING FOR MANAGERS			
Course Code	20MBA13	CIE Marks	40
Teaching Hours/Week (L:T:P)	3:0:2	SEE Marks	60
Credits	04	Exam Hours	03

Course Objectives

1. To explain fundamental accounting concepts, the elements of financial statements, and basic accounting vocabulary.
2. To explain and use the accounting equation in basic financial analysis and explain how the equation is related to the financial statements.
3. To prepare basic entries for business transactions and present the data in an accurate and meaningful manner.
4. Prepare basic financial statements and explain the articulation between the basic statements.
5. To analyze a company's financial statements and come to a reasoned conclusion about the financial situation of the company.

Module-1 Introduction to Accounting

7 hours

Financial Accounting: Need and Types of Accounting, Single Entry System, Double Entry System, Concepts and Conventions of Accounting, Relation of Accounting with other disciplines, Journal, Ledgers, Trial balance.

Module -2 Financial Statements

10 hours

Preparation of final accounts of companies in vertical form as per Companies Act of 2013 (Basic problems of Final Accounts), Window dressing. Case Study problem on Final Accounts of Company-Appropriation accounts.

Module -3 Analysis of Financial Statements

10 hours

Limitations of Financial Statements; Meaning and Purpose of Financial Statement Analysis, Trend Analysis, Comparative Analysis, Financial Ratio Analysis, Preparation of Financial Statements using Financial Ratios, Case Study on Financial Ratio Analysis. Preparation of Cash flow Statement (indirect method). Lab compulsory for Financial Statement Analysis using excel.

Module -4 Management Accounting

9 hours

Scope, Purpose of Management Accounting
Cost Volume Profit Analysis: Meaning-Methods of determination-Applications. Managerial Decision-Making- Make /Buy etc: Short-run Decision Analysis-Decision situations: Sales-volume related, Sell or further process, Make or Buy, Operate or shut-down.

Module -5 Functional and Flexible Budgeting

7 hours

Functional budgets, Flexible Budgets: Meaning-Measure of Volume-Cost Behaviour with change in volume- Fixed, variable & mixed costs. Variance Analysis: Cost Variances – Revenue Variances- Variance Reporting- Disposition of variances.

Module-6 Emerging Issues in Accounting and Computerised Accounting

7 hours

Emerging Issues in Accounting: Human Resource Accounting, Forensic Accounting, Sustainability Reporting, Applicability of Ind AS – Indian Accounting Standards.
Computerised Accounting Systems- Structuring Database for Accounting- Accounting system Using Database Management systems- Illustration of Accounting Database.

Course outcomes:

At the end of the course the student will be able to:

1. Demonstrate theoretical knowledge and its application in real time accounting.
2. Capable of preparing financial statement of companies.
3. Independently undertake financial statement analysis and take decisions.
4. Comprehend emerging trends in accounting and computerization of Accounting systems.

Practical Components:

- To collect Annual reports of the companies and analyzing the financial statements using different techniques and presenting the same in the class.
- To analyze the companies' cash flow statements and presenting the same in the class.
- To get exposed to use of accounting software's (preferably Tally. ERP 9).
- To identify the sustainability report of a company and study the contents.

CO-PO MAPPING

CO	PO				
	PO1	PO2	PO3	PO4	PO5
CO1	X		X		X
CO2	X	X	X		
CO3	X	X	X		
CO4	X	X		X	X

Question paper pattern:

The SEE question paper will be set for 100 marks and the marks scored will be proportionately reduced to 60.

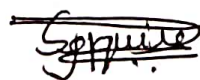
- The question paper will have 8 full questions carrying equal marks.
- Each full question is for 20 marks.
- Each full question will have sub question covering all the topics under a Module.
- The students will have to answer five full questions; selecting four full question from question number one to seven and question number eight is compulsory.
- 40 percent theory and 60 percent problems in the SEE.

Textbooks

Sl. No.	Title of the book	Name of the Author/s	Publisher Name	Edition and year
1	Accounting for Management-Text & Cases	S.K.Bhattacharya & John Dearden	Vikas Publishing House Pvt. Ltd.	3e, 2018
2	Financial Accounting	S.N.Maheshwari, Suneel K. Maheshwari, Sharad K. Maheshwari	Vikas Publishing House Pvt. Ltd.	6e, 2018
3	Computerized Accounting	Neeraj Goyal, Rohit Sachdeva	Kalyani Publishers	1e, 2018

Reference Books

1	Accounting for Managers	J.Made Gowda	Himalaya Publishing House	1e, 2007
2	Financial Accounting for Management	N. Ramachandran, Ram Kumar Kakani	McGraw Education (India) Private Limited	4e., 2016
3	Management Accounting : Text, Problems and Cases	M Y Khan, P K Jain	Tata McGraw-Hill Education	7e, 2007
4	Accounting and Finance for Non-finance Managers	Jai Kumar Batra	Sage Publications	1e, 2018



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