

Accounting for Managers			
Course Code	22MBA13	CIE Marks	50
Teaching Hours/Week (L:P:SDA)	4:0:0	SEE Marks	50
Total Hours of Pedagogy	50	Total Marks	100
Credits	04	Exam Hours	03
Course Learning objectives: <ul style="list-style-type: none"> To enable the students to understand the conceptual framework of accounting, reporting and financial statements. To enable the students in preparation of books of accounts and accounting records leading to final accounts and interpretation there-off. To acquaint the students with interpretation of accounting information and analyses of financial statements for decision making. 			
Module-1 (7 Hours)			
Introduction to Accounting: Meaning and objectives, Need and Types of Accounting, Single Entry System, Double Entry System, Basics of Generally Accepted accounting Principles (GAAP) , IFRS, Indian Accounting Standards. Concepts and Conventions of Accounting. (Theory only)			
Module-2 (9 Hours)			
Accounting Cycle: Journal, Ledgers, Trial balance, Accounting equation, Users of Accounting information, subsidiary books including cash book with two and three column cashbook only. (Theory and Problems).			
Module-3 (9 Hours)			
Final Accounts of companies: Preparation of final accounts of companies in vertical form as per Companies Act of 2013 (Problems of Final Accounts with adjustments), Window dressing. Case Study problem on Final Accounts of Company-Appropriation accounts. (Theory and Problems).			
Module-4 (9 Hours)			
Analysis 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. (Theory and Problems).			
Module-5 (6 Hours)			
Bank Reconciliation statement: Rules for recording Receipts and Payments in cash book and bank pass book, reasons for differences in the balances of cash book and bank pass book. Meaning and Preparation of Bank reconciliation statement with Tally. (Theory and Problems).			
Module-6 (10 Hours)			
Depreciation and Emerging Issues in Accounting: Depreciation: Meaning, characteristics and causes of depreciation, Types of Depreciation. Tax implication of depreciation. (Problems only on straight line and WDV method).			
Direct Taxation: Basic Concepts and definitions, Capital and revenue – receipts, expenditures, Basis of charge and scope of total income, Tax Planning, Tax Evasion and Tax Management, (Theory Only).			
Emerging Issues in Accounting: Human Resource Accounting, Forensic Accounting, Green Accounting, Sustainability Reporting. (Theory only).			

Assessment Details (both CIE and SEE)

The weightage of Continuous Internal Evaluation (CIE) is 50% and for Semester End Exam (SEE) is 50%. The minimum passing marks for the CIE is 50% of the maximum marks. Minimum passing marks in SEE is 40% of the maximum marks of SEE. A student shall be deemed to have satisfied the academic requirements (passed) and earned the credits allotted to each course if the student secures not less than 50% in the sum total of the CIE (Continuous Internal Evaluation) and SEE (Semester End Examination) taken together.

Continuous Internal Evaluation:

There shall be a maximum of 50 CIE Marks. A candidate shall obtain not less than 50% of the maximum marks prescribed for the CIE.

CIE Marks shall be based on:

- a) Tests (for 25Marks) and
- b) Assignments, presentations, Quiz, Simulation, Experimentation, Mini project, oral examination, field work and class participation etc., (for 25 Marks) conducted in the respective course. Course instructors are given autonomy in choosing a few of the above based on the subject relevance and should maintain necessary supporting documents for same.

Semester End Examination:

The SEE question paper will be set for 100 marks and the marks scored will be proportionately reduced to 50.

- The question paper will have 8 full questions carrying equal marks.
- Each full question is for 20 marks with 3 sub questions.
- Each full question will have sub question covering all the topics.
- The students will have to answer five full questions; selecting four full question from question number one to seven in the pattern of 3, 7 & 10 Marks and question number eight is compulsory.
- 40 percent theory and 60 percent problems in the SEE.

Suggested Learning Resources:**Books**

1. Financial Accounting: A Managerial Perspective, Narayanaswamy R, 5/e, PHI, 2014.
2. A Text book of Accounting For Management, Maheswari S. N, Maheswari Sharad K. Maheswari , 2/e, Vikas Publishing house (P) Ltd.
3. Computerized Accounting, Neeraj Goyal, Rohit Sachdeva, Kalyani Publishers, 1e, 2018.
4. Accounting for Management-Text & Cases, S.K.Bhattacharya & John Dearden, Vikas Publishing House Pvt. Ltd., 3e, 2018.
5. Accounting and Finance for Non-finance Managers, Jai Kumar Batra, Sage Publications, 1e, 2018.
6. Financial Accounting, Jain S. P and Narang K L, Kalyani Publishers.
7. Direct Taxes Law and practice, Vinod Singhania and Kapil Singhania, Taxman Publications.

Web links and Video Lectures (e-Resources):

- <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-5New.pdf>
- <https://journals.sagepub.com/home/jaf>
- https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper5-Revised.pdf
- <https://books.mec.biz/tmp/books/Y3BMTIHRR2UE7LMTZG3T.pdf>
- <https://drnishikantjha.com/booksCollection/Financial%20Accounting%20-%20BMS%20.pdf>
- <https://www.pdfdrive.com/accountancy-books.html>
- https://onlinecourses.swayam2.ac.in/nou22_cm18/preview
- <https://www.coursera.org/lecture/uva-darden-financial-accounting/what-is-accounting-eXQEc>
- <https://www.youtube.com/watch?v=mq6KNVeTE3A>

Note: The aforesaid links and study material are suggestive in nature, they may be used with due regards to copy rights, patenting and other IPR rules.

Skill Development Activities Suggested

- To collect Annual reports of the companies and analyze 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 (preferably Tally or ERP).
- To identify the sustainability report of a company and study the contents.

Course outcome

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

Sl. No.	Description	Blooms Level
CO1	Know what and how books of accounts and financial statements are prepared. .	L1
CO2	How to interpret financial statements of companies for decision making.	L1
CO3	Independently undertake financial statement analysis and take decisions.	L4,L6

Mapping of COS and POs

	PO1	PO2	PO3	PO4	PO5	PSO 1	PSO 2	PSO 3	PSO 4
CO1	1				2	3			
CO2			2				2		
CO3				3				2	