# ACCOUNTING FOR MANAGERS

0	Exam Hours : 03	Teaching Hours / week (L:T:P) 4-0-0	Teaching Hours
: 60	SEE Marks	18MBA13	Course Code
: 40	CIE Marks	1	Semester

### Course Objectives:

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

Receipt, Accounting Equation. Accounting with other disciplines, Capital and Revenue Expenditure and Introduction to Accounting: Need and Types of Accounting, Users of Accounting, concepts and conventions of Accounting, Relation of

Case study: Problem on Accounting Equation

Preparation of books of Accounts: Journals, ledgers 3 column cash book and trial balance, Depreciation- Straight line and Written down Value

Case Study on Change of Method of Depreciation.

vertical form as per Companies Act of 2013 (Basic problems of Final Accounts), Window dressing. traders in horizontal form, Preparation of final accounts of companies in Preparation of Financial Statements: Preparation of final accounts of sole

Case Study problem on Final Accounts of Company and Firm

statements using ratios, Preparation of Cash flow Statement (only indirect Analysis of Financial Statements: Ratio Analysis, Preparation of financial

Case Study on Ratio analysis.

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Emerging issues in Accounting: Human Resource Accounting, Forensic Accounting, Sustainability Reporting, Accounting Standards and IFRS: Nature and significance.

Fundamentals of Taxation: Basic concepts of Direct & Indirect Tax. Heads of Income, Deductions u/s 80C, Rate of Income Tax of current assessment Year for Individuals only (only theory).

### PRACTICAL COMPONENTS:

- Collecting Annual reports of the companies and analyzing the financial statements using different techniques and presenting the same in the
- Analyzing the companies' cash flow statements and presenting the same in the class.
- Exposing the students to usage of accounting software's (Preferably
- Filling up of ITR forms.
- Identify the sustainability report of a company and study the contents.

### COURSE OUTCOME:

- Demonstrate theoretical knowledge and its application in real time accounting
- Demonstrate knowledge regarding accounting principles and its application.
- Capable of preparing financial statement of sole trading concerns and companies
- Independently undertake financial statement analysis and tak decisions.
- Comprehend emerging trends in accounting and taxation

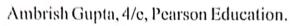
## RECOMMENDED BOOKS

- Financial Accounting: A Managerial Perspective, Narayanaswamy 5/e, PHI, 2014.
- A Text book of Accounting For Management, Maheswar N, Maheswari Sharad K. Maheswari, 2/e, Vikas Publishing hous
- Financial Accounting, Tulsian P. C, 1/e, Pearson Education.

### REFERENCE BOOKS:

Financial Accounting for Management: An Analytical Persp





- Introduction to Financial Statement Analysis, Ashish K. Bhattacharya, Elsevier India.
- Financial Accounting Raman B. S, Vol I & Vol II, 1/e, United Publishers, 2009.

### **CO-PO MAPPING**

СО	PO					
	PO1	PO2	PO3	PO4	PO5	
CO1	X					
CO2	X					
CO3		X				
CO4		X		11		
CO4 CO5				X	X	



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Al Dept. of Business Administration
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