ACCOUNTING FOR MANAGERS

Semester	I		CIE Marks	: 40
Course Code	**18MBA13**		SEE Marks	: 60
Teaching Hours / week (L:T:P)	4-0-0		Exam Hours	: 03
		Credits : 04		

Course Objectives:

1. Explain fundamental accounting concepts, the elements of financial statements, and basic accounting vocabulary.
2. Explain and use the accounting equation in basic financial analysis and explain how the equation is related to the financial statements.
3. 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.

Unit 1:

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

Unit 2:

Preparation of books of Accounts: Journals, ledgers 3 column cash book and trial balance, Depreciation- Straight line and Written down Value Methods.
Case Study on Change of Method of Depreciation.

Unit 3:

Preparation of Financial Statements: Preparation of final accounts of sole traders in horizontal form,   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 and Firm.

Unit 4:

Analysis of Financial Statements: Ratio Analysis, Preparation of financial statements using ratios, Preparation of Cash flow Statement (only indirect method).
Case Study on Ratio analysis.

Unit 5:

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

Unit 6:

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 class.
• Analyzing the companies' cash flow statements and presenting the same in the class.
• Exposing the students to usage of accounting software's (Preferably Tally).
• Filling up of ITR forms.
• Identify the sustainability report of a company and study the contents.

COURSE OUTCOME:

1. Demonstrate theoretical knowledge and its application in real time accounting.
2. Demonstrate knowledge regarding accounting principles and its application.
3. Capable of preparing financial statement of sole trading concerns and companies.
4. Independently undertake financial statement analysis and take decisions.
5. Comprehend emerging trends in accounting and taxation.

RECOMMENDED BOOKS:

• Financial Accounting: A Managerial Perspective, Narayanaswamy R, 5/e , PHI, 2014.
• A Text book of Accounting For Management, Maheswari S. N,Maheswari Sharad K. Maheswari , 2/e, Vikas Publishing house (P) Ltd.
• Financial Accounting, Tulsian P. C, 1/e, Pearson Education.

REFERENCE BOOKS:

• Financial Accounting for Management: An Analytical Perspective,

Ambrish Gupta, 4/e, Pearson Education.
- 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

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

BUSINESS STATISTICS & ANALYTICS

Semester	I	CIE Marks	: 40
Course Code	18MBA14	SEE Marks	: 60
Teaching Hours / week (L:T:P)	4-0-0	Exam Hours	: 03
		Credits : 04	

Course Objectives:
1. To make the students learn about the applications of statistical tools and techniques in decision making.
2. To emphasize the need for statistics and decision models in solving business problems.
3. To enhance the knowledge on descriptive and inferential statistics.
4. To familiarize the students with analytical package MS Excel.
5. To develop analytical skills in students in order to comprehend and practice data analysis at different levels.

Unit 1:
Introduction to Statistics: Meaning and Definition, functions, scope and limitations, Collection and presentation of data, frequency distribution, measures of central tendency - Mean, Median, Mode, Geometric mean, Harmonic mean.

Measures of dispersion: Range – Quartile Deviation – Mean Deviation - Standard Deviation – Variance-Coefficient of Variance - Comparison of various measures of Dispersion.

Unit 2:
Correlation and Regression: Scatter Diagram, Karl Pearson correlation, Spearman's Rank correlation(one way table only), simple and multiple regression(problems on simple regression only).

Unit 3:
Probability Distribution: Concept and definition - Rules of probability – Random variables – Concept of probability distribution – Theoretical probability distributions: Binomial, Poisson, Normal and Exponential – Baye's theorem (No derivation) (Problems only on Binomial, Poisson and Normal).

Unit 4:
Time Series Analysis: Introduction - Objectives Of Studying Time Series Analysis - Variations In Time Series - Methods Of Estimating Trend: Freehand Method - Moving Average Method - Semi-Average Method -