

**Master of Business Administration**  
**MBA Semester I**  
**Core Course**

**106 : Accounting for Managers**

**Marks: 100**

**Duration: 60 Hrs.**

**CREDITS: 4**

**Objectives:** To develop knowledge and understanding of the underlying principles and concepts relating to financial accounting and Management accounting, so as to prepare financial statements of the organizations and using these statements for managerial decision making.

**Course Outcomes:** The successful completion of this course shall enable the students to:

**CO1:** Understand basic accounting process and procedure.

**CO2:** Demonstrate the use of double entry and accounting systems for recording transactions and events.

**CO3:** Prepare financial statements of business organizations.

**CO4:** Design fund flow statement of the organization.

**CO5:** Analyze financial statements of the organization and use this analysis for financial decision-making.

<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>
<b>I</b>	Accounting and its functions, Concepts and Conventions in Accounting, Accounting Cycle, Rules of Double Entry System, Journal, Ledger and Trial balance, Subsidiary Books – Meaning, Purpose and Types. Types of Cash Books (Single, Double, Three Column and Petty Cash Book).	15
<b>II</b>	Preparation of Final Accounts (including manufacturing account) relating to Sole Proprietor with adjustments. Elementary Introduction of Final Accounts of a company.	12
<b>III</b>	Depreciation - Concepts, Methods of Recording Depreciation in Account Books, Methods of Calculating Depreciation. For Numerical - Straight Line Method and Written Down Value Method.	8
<b>IV</b>	Fund Flow Statement – Need, Meaning, Significance, Limitation, Preparation of Fund Flow Statement.	8
<b>V</b>	Marginal Costing – Meaning, Application of Marginal Costing in Decision Making. Ratio Analysis – Liquidity ratios, Solvency ratios, Profitability Ratios and Turnover Ratios.	12
	<b>Small group learning exercises involving discussion, role-play and presentation by students.</b>	05
	<b>TOTAL</b>	<b>60</b>

**Readings:**

1. Financial Accounting for Management (An Analytical Perspective) by Ambrish Gupta, Pearson.
2. Business accounting for Managers (Text & Cases) by Mohd. Arif Pasha, Vrinda Publications.
3. Accounting for Management by M.N. Arora, Himalaya Publishing House.
4. Financial Accounting for Managers by T. P. Ghosh, Taxmann.
5. Accounting for Management by Dhanesh Kumar Khatri, Mc Graw Hill Education.

**Pedagogy:**

- ICT enabled Classroom teaching
- Case study
- Practical / live assignment
- Interactive classroom discussions
- Flipped classroom

**Teaching Plan:**

At the beginning of each semester faculty teaching the course will provide (i) Teaching Plan, (ii) updated reading list, and (iii) the list of case studies for uploading on Department website.

**Facilitating the achievement of Course Learning Outcomes**

<b>Unit No.</b>	<b>Course Learning Outcomes</b>	<b>Teaching and Learning Activity</b>	<b>Assessment Tasks</b>
I	Ability to understand basic accounting process and procedure	Lecture/Video/ Case/ Presentation	Class participation, Presentation, Viva, analysis of case study, Problem based test
II	Ability to demonstrate the use of double entry and accounting systems for recording transactions and events	Lecture/Video/ Case/ Presentation	Class participation, Presentation, Viva, analysis of case study, Problem based test
III	Ability to prepare financial statements of business organizations	Lecture/Video/ Case/ Presentation	Class participation, Presentation, Viva, analysis of case study, Problem based test
IV	Ability to design fund flow statement of the organization	Lecture/ Case/ Industry Expert interaction /Presentation	Class participation, Presentation, Viva, analysis of case study, Problem based test
V	Ability to analyze financial statements of the organization and use this analysis for financial decision-making	Lecture/ Industry Expert interaction/ Presentation	Class participation, Presentation, Viva, analysis of case study, Problem based test