

Accounting for Managers

Course Code	21BA1T3	Year	I	Semester	I
Course Category	Core	Branch	Business Administration	Course Type	Theory
Credits	4	L-T-P	4-0-0	Prerequisites	Nil
Continuous Internal Evaluation	30	Semester End Evaluation	70	Total Marks	100

Course Outcomes

Upon successful completion of the course, the student will be able to:

CO1	Understand the fundamental concepts of Accounting, cost accounting, financial accounting	L2
CO2	Apply accounting concepts and prepare final accounting of the company	L3
CO3	Analyze the company financial performance using various techniques	L4
CO4	Analyze various BEP and Marginal costing methods in various decisions in the company.	L4
CO5	Analyze various types of budgets and prepare different types of budgets based on the companies' requirements.	L4

Contribution of Course Outcomes towards achievement of Program Outcomes & Strength of correlations (3-High, 2-Medium, 1-Low)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PSO1	PSO2
CO1	3	-	3	-	-	-	3	-	-	-	-	3	-
CO2	3	-	3	-	-	-	3	-	-	-	-	3	-
CO3	3	3	3	-	-	-	3	-	-	-	-	3	-
CO4	3	3	3	-	-	-	3	-	-	-	-	3	3
CO5	3	3	3	-	-	-	3	-	-	-	-	3	3

SYLLABUS

Unit No.	Contents	Mapped CO
I	Introduction to Accounting: Introduction to accounting – Concept – Importance and scope – Generally accepted accounting principles; Objectives, Nature and scope of financial accounting. – Cost accounting – Management accounting - Single entry and double entry system of accounting.	CO1
II	Accounting Process: Preparation of financial statements – Income statement and balance sheet – Funds flow and cash flow Statements (Theory) – Inventory valuation and Depreciation.	CO1 CO2
III	Financial Analysis: Analysis and interpretation of financial statements from investor and company point of view- Horizontal analysis and Vertical analysis; Ratio analysis- Du-Pont chart.	CO1 CO2 CO3
IV	Profit Planning: Concept of Profit planning - Cost-volume-profit analysis— Calculation of Breakeven point - Application of Marginal costing for cost control- Income determinants under marginal cost- Absorption cost Vs	CO1 CO4

	Marginal cost.	
V	Budgetary Control: Concept of Budget and budgetary control- Steps in budgetary control-Fixed vs Flexible budgets; Different types of budgets-Master budget- Budget reports for management control- Zero based budgeting.	CO1 CO5
Case Study Compulsory. Relevant cases have to be discussed in each unit.		

Learning Resources	
Text Books:	
<ol style="list-style-type: none"> 1. Maheshwari S. N., Maheshwari S. K.: “Financial Accounting “, Vikas Publishing House Private Limited, New Delhi, 2018, 2. Asish K. Bhattacharya: “Essentials of Financial Accounting”, PHI Private Limited, New Delhi, 2020, 	
Reference Books:	
<ol style="list-style-type: none"> 1. Kaustubh Arvind Sontakke: “Financial Accounting”, Himalaya Publishing House, New Delhi, 2017. 2. Varma K K: “Financial Accounting and Analysis”, Excel Books, New Delhi, 2019. 	
e- Resources & other digital material:	
<ol style="list-style-type: none"> 1. https://2012books.lardbucket.org/books/accounting-for-managers/ 2. https://bookboon.com/ 	