

**Master of Business Administration, SRLIM, -Sarvajanik University, Surat- India**

Name of College: S. R. Luthra Institute of Management								
<b>Faculty</b>	Management			<b>Program</b>	Master of Business Administration (M.B.A.)			
<b>Year</b>	I			<b>Version</b>	1.0			
<b>Semester</b>	1			<b>Effective From</b>	June 2023			
<b>Course Code</b>	MGMB12101	<b>Course Name</b>	Accounting for Managers					
<b>Teaching Scheme</b>				<b>Examination Scheme</b>				
<b>Credits</b>	<b>Lecture (L)</b>	<b>Tutorial (T)</b>	<b>Practical (P)</b>	<b>ME</b>	<b>CE</b>	<b>SE</b>	<b>V</b>	<b>Total</b>
4	4	0	0	30	40	50	---	120

**Course Outcomes:**

<b>CO1</b>	Compile Financial Statements and Cost Statements from business transaction information.
<b>CO2</b>	Evaluate the financial performance of firms from Financial Statements.
<b>CO3</b>	Analyse cost-volume-profit technique to determine optimal managerial decisions.
<b>CO4</b>	Appraise financial statements and present them effectively to aid the management in decision-making.

**Mapping Course Outcomes to Program Outcomes:**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>
<b>CO1</b>	3	2	1	2	1	1
<b>CO2</b>	2	3	1	1	1	1
<b>CO3</b>	3	3	2	1	2	2
<b>CO4</b>	2	3	3	1	2	2



Sr. No	Module	Description	CO	Marks	Hours
1	I	<b>Introduction to Accounting:</b>	1	12	10
		<ul style="list-style-type: none"> <li>Basics of Accounting</li> <li>Concept of Accounting; Difference between Financial Accounting, Cost Accounting, Management Accounting; Basic terms: Assets, Liability, Income and expenses; Generally Accepted Accounting Principles)</li> </ul>			
		<ul style="list-style-type: none"> <li>Accounting Process</li> <li>Conceptual Clarity of Journal entries, ledger accounts, Trial Balance)</li> </ul>			
		<ul style="list-style-type: none"> <li>Basic understanding of IFRS, AS, IND AS</li> </ul>			
		<ul style="list-style-type: none"> <li>Introduction to Forensic Accounting and Carbon Accounting</li> </ul>			
2	II	<b>Preparation of Financial Statements:</b>	1,2	14	12
		<ul style="list-style-type: none"> <li>Preparation of Corporate Profit &amp; Loss A/c</li> </ul>			
		<ul style="list-style-type: none"> <li>Preparation of Corporate Balance Sheet</li> </ul>			
		<ul style="list-style-type: none"> <li>Preparation of Cash Flow Statement</li> </ul>			
3	III	<b>Financial Statement Analysis:</b>	2, 4	12	8
		<ul style="list-style-type: none"> <li>Ratio analysis</li> </ul>			
		<ul style="list-style-type: none"> <li>Comparative Financial Statements</li> </ul>			
		<ul style="list-style-type: none"> <li>Common Sized Statements</li> </ul>			
4	IV	<b>Cost Accounting:</b>	1, 3	12	10
		<ul style="list-style-type: none"> <li>Introduction to cost concepts (Meaning of cost, cost concept and classification)</li> </ul>			
		<ul style="list-style-type: none"> <li>Preparation of Unit Cost Sheet</li> </ul>			
		<ul style="list-style-type: none"> <li>Marginal Costing and Cost Volume Profit analysis</li> </ul>			
		<ul style="list-style-type: none"> <li>Short term decision making (Selling price decisions, Make or buy decisions, Sales mix decisions, Selection of suitable method of production, Plant shut down decision)</li> </ul>			

REFERENCE

<b>Books:</b>	
1.	Arora, M. N. (2012). <i>Cost and Management Accounting</i> . Vikas Publishing House Pvt. Ltd.
2.	Gupta, A. (2016). <i>Financial Accounting for Management</i> . Pearson.
3.	Khan, M. Y., & Jain, P. K. (2021). <i>Management Accounting</i> . McGraw-Hill Education (India) Pvt. Ltd.
4.	Rajasekaran, V., & Lalitha, R. (2011). <i>Financial Accounting</i> . Pearson.
5.	Shah, P. (2009). <i>Management Accounting</i> . Oxford Higher Education .
<b>Newspapers / Magazines / Journals:</b>	
1.	Journal of Finance
2.	The Chartered Accountant
3.	The Chartered Secretary
4.	The Management Accountant
<b>Web resources:</b>	
1.	Business India / Business Today / Business World
2.	Business Standard/Economic Times/Financial Times/ Financial Express

