

Course Code : 0207300300
Course Title : Accounting for Managers
Credit : 4
Duration : 40 hrs.
Course Faculty :

Course Outcomes	Description	Cognition	Hours	Evaluation Tools
CO1	Explain accounting principles, standards, and basic cost concepts which are required for maintaining business accounting records.	L2 Understand	3	Internal Assessment: Assignment End term - Theory
CO2	Apply accounting principles and standards for preparation of Financial Statements.	L3 Apply	9	Internal Assessment: Class test, Assignment End term: Case study
CO3	Calculate Costs and Budgets to determine profit	L 4 Analyze	6	Internal Assessment: Class test, Assignment End term: Theory & Numerical
CO4	Compute the financial statements of the companies to enable users for decision making purpose	L 4 Analyze	12	Internal Assessment: Project End term: Case Study,
CO5	Assess the financial statements of companies to foster analytical and critical thinking abilities.	L 5 Evaluate	10	Internal Assessment: Assignment, Class test, End term -Case study

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Mapping with CO-PO

Scale 1- low alignment, 2- Moderate alignment, 3 – high alignment, - – No alignment

COs / Pos	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	3	2	-	2	-
CO2	3	3	-	2	-
CO3	2	3	-	-	-
CO4	3	3	-	2	1
CO5	2	3	2	2	2
CO	2.6	2.8	2	2	1.5

Session Plan

Sessi on No.	Hours	Topic	Course Outcome (CO)	Cognition	Evaluation Tools
1	2	Introduction - Accounting Principles and Concepts			
(i)	1.0	Introduction – Accounting Principles, Accounting Standards & IFRS	CO1 - Explain accounting principles, standards & IFRS	L 2 Understand	Internal Assessment: Assignment End term - Theory

(ii)	1.0	Cost Accounting concepts	CO1- Explain basic cost concepts	L 2 Understand	Internal Assessment: Assignment End term - Theory
2	3	Accounting for Depreciation			
(i)	1.0	Introduction, importance, and methods of Depreciation	CO1- Explain Accounting Principles and standards -Depreciation	L 2 Understand	Internal Assessment: Class Test
(ii)	2.0	Application of SLM Method of Depreciation	CO2 - Apply Accounting Principles and Standards -Depreciation	L 3 Apply	Internal Assessment: Class Test
3	5.5	Preparation of Financial Statements of a Sole Proprietor: Trading A/c, Profit and Loss Account and Balance Sheet			
(i)	1.5	Introduction of Financial Statements of a Sole Proprietor	CO2 - Apply Accounting Principle and Standards for the preparation of Financial Statements	L 3 Apply	Internal Assessment: Class Test
(ii)	2	Preparation of Financial Statements of a Sole Proprietor: Trading & Profit & Loss A/c	CO2 - Apply Accounting Principle and Standards for the preparation of Financial Statements	L 3 Apply	Internal Assessment: Class Test
(iii)	2	Preparation of Financial Statements of	CO2 - Apply Accounting	L 3 Apply	Internal Assessment:

		a Sole Proprietor: Balance Sheet	Principle and Standards for the preparation of Financial Statements		Class Test
4	6.5	Preparation of Financial Statements of Companies by applying the Revised Schedule III of the Companies Act, 2013: Statement of Profit and Loss, Balance Sheet			
(i)	1.5	Introduction of Financial Statements of Companies by applying the Revised Schedule III of the Companies Act, 2013	CO2 - Apply Accounting Principle and Standards for the preparation of Financial Statements of companies	L 3 Apply	Internal Evaluation Assessment: Assignment End term: Case study
(ii)	2.5	Preparation of Financial Statements of Companies -Statement of Profit and Loss	CO4 - Compute the financial statements of the companies	L 4 Analyze	Internal Evaluation: Assignment End term -Case study
(iii)	2.5	Preparation of Financial Statements of Companies -Balance Sheet	CO4 - Compute the financial statements of the companies	L 4 Analyze	Internal Evaluation: Assignment End term -Case Study
5	7	Preparation of Cash Flow Statement			
(v)	1.5	Introduction of Cash Flow Statement	CO4 - Compute the Cash Flow Statement of the companies	L 4 Analyze	Internal Assessment: Assignment End term- Case Study

(v)	5.5	Preparation of Cash Flow Statement	CO4 - Compute the Cash Flow Statement of the companies	L 4 Analyze	Internal Assessment: Assignment End term- Case Study
6	10	Tools and Techniques of Financial Statement Analysis: Comparative Statements, Common Size Statement, Trend Analysis, and Ratio Analysis			
(i)	2	Tools and Techniques of Financial Statement Analysis: Comparative Statements,	CO5 - Assess the financial statements of companies	L 5 Evaluate	Internal Assessment: Project End term - Case Study
(ii)	2	Common Size Statement and Trend Analysis,	CO5 - Assess the financial statements of companies	L 5 Evaluate	Internal Assessment: Project End term - Case Study
(iii)	4	Ratio Analysis	CO5 - Assess the financial statements of companies	L 5 Evaluate	Internal Assessment: Project End term - Case Study
(iv)	2	Analysis and assessment of Annual Reports of Listed Companies (different Sectors)	CO5 - Assess the financial statements of companies	L 5 Evaluate	Internal Assessment: Project End term - Case Study
7	6	Preparation of Cost Sheet & Budgets by using the relevant cost accounting concepts			
(i)	3	Preparation of Cost Sheet	CO3 - Calculate Cost	L 4 Analyze	Internal Assessment:

			Accounting concepts for the preparation of Cost Sheet		Class Test End term Theory & Numerical
(ii)	3	Budgets and budgetary control	CO3 - Calculate Cost Accounting concepts for the preparation of Budgets	L 4 Analyze	Internal Assessment: Assignment End term Theory & Numerical

Pedagogy

1. Lecture
2. Case Study
3. Live Projects
4. Numerical

Evaluation: -

Internal Assessment-40 %

External assessment- 60 %

Total- 100 %

Parameters of Internal Assessment:

1. Attendance
2. Class Participation
3. Class Test
4. Project
5. Assignment

Assessment Mapping:

Parameters	Cos Marks	CO1	CO2	CO3	CO4	CO5
Internal	40	10.00%	35.00%	10.00%	22.50%	22.50%
Class Test	10	0.00%	100.00%	0.00%	0.00%	0.00%
Project	5	0.00%	0.00%	0.00%	0.00%	100.00%
Assignment	5	0.00%	0.00%	0.00%	100.00%	0.00%

Attendance	10	20.00%	20.00%	20.00%	20.00%	20.00%
Class Participation	10	20.00%	20.00%	20.00%	20.00%	20.00%
End Term	60	16.67%	16.67%	16.67%	16.67%	33.33%
Total	100	14.00%	24.00%	14.00%	19.00%	29.00%

Textbook:

1. Accounting for Managers-Dr. CA Geetanjali Pinto, Prof. Uma Ghosh, Prof. Dhaval Bhatt, Dr. CA Pinky Agarwal, Dr Rajshree Yalgi – Himalaya Publishing House, First Edition 2021

Reference Books:

1. Financial Accounting for Management - D.D. Harsolekar, Dr. CA Pinky Agarwal, Taxmann Publication Pvt Ltd. First Edition 2022
2. Accounting and Finance for Non-Finance - Jai Kumar Batra, Sage, 1/e, 2019.
3. Financial Accounting for Management – N. Ramachandran & Ram Kumar Kakani, McGraw Hill Education, 4/e, 2018.
4. Essentials of Financial Accounting – Ashish K. Bhattacharyya, PHI, 4/e, 2017
5. Accounting for Management - Dhanesh K. Khatri, McGraw Hill Education Pvt. Ltd. 1/e, 2015
6. Financial Accounting – Principles & Practices - Prof. Jawahar Lal & Dr. Seema Srivastava, Practices S. Chand, 3/e, 2014.
7. Accounting for Management – Dr. N.P. Srinivasan & Dr. M. Sakthivel Murugan, S.Chand, Revised Edition 2019.
8. A Textbook of Accounting for Management - Maheshwari & Maheshwari, VikasPublication 3/e, 2012
9. Accounting for Management - Dr. Jawahar Lal, Himalaya Publishing House, 6th edition, 2010
10. Accounting for Management - M N Arora, Himalaya Publishing House, 1st Edition, 2010

E-Books:

1. Accounting for Management – Dr. N.P. Srinivasan & Dr. M. Sakthivel Murugan, S.Chand, Revised Edition 2019, eBook.
2. Accounting for Management - S. Ramanathan, Oxford University Press, 1/e, 2019, eBook.
3. A Textbook of Accounting for Management - S N Maheshwari, Sharad K Maheshwari, Vikas Publishing House, 4/e, 2018, e-Book.
4. Accounting for Management - Lal, Jawahar., Himalaya Pub. House., 2019, eBook.