



SWARNANDHRA

COLLEGE OF ENGINEERING & TECHNOLOGY

(AUTONOMOUS)

Accredited by National Board of Accreditation, AICTE, New Delhi, Accredited by NAAC with "A" Grade – 3.32 CGPA, Recognized under 2(f) & 12(B) of UGC Act 1956, Approved by AICTE, New Delhi, Permanent Affiliation to JNTUK, Kakinada, Seetharampuram, W.G. DT., Narsapur-534280, (Andhra Pradesh)

DEPARTMENT OF MASTER OF BUSINESS ADMINISTRATION

TEACHING PLAN

Course Code	Course Title	Year/Sem	Branch	Contact Hrs/Week	A.Y	Date of commencement of semester
24MBIT03	ACCOUNTING FOR MANAGERS	I/I	MBA	5	2024-25	25-8-2025

Course Outcomes:

CO1: Interpret the accounting process and fundamental accounting principles of financial statements.(K2)

CO2: Assess and analyse financial statements; combine financial analysis with other information to evaluate the financial performance and position of a company. (K5)

CO3: Explain the meaning and usefulness of the cost accounting and evaluate the different inventory valuation methods in an organisation.(K2)

CO4: Analyse the need and importance of management accounting and preparation of budgets in planning the activities of an organisation.(K4)

CO5: Identify the importance of Variance Analysis and Marginal Costing technique. (K3)

Out Comes		Topics/Activity		Book reference	Co n. Hr	Delivery Method
1	Interpret the accounting process and fundamental accounting principles of financial statements.(K2)	UNIT I INTRODUCTION TO FINANCIAL ACCOUNTING				
		1.1	Financial Accounting Concept, Importance & scope of Financial Accounting	T1,R1	1	Chalk & Talk, PPT
		1.2	Accounting principles - GAAP, Accounting Concepts and Accounting Conventions	T1,R1	1	
		1.3	Accounting cycle	T1,R1	1	
		1.4	Classification of accounts	T1,R1	1	
		1.5	Journal	T1,R1	1	
		1.6	Ledger	T1,R1	1	
		1.7	Trial balance	T1,R1	1	
		1.8	Preparation of final accounts	T1,R1	1	
		1.9	Preparation of final accounts with adjustments	T1,R1	1	
		1.10	Preparation of final accounts with adjustments	T1,R1	1	
					12	

2	CO2:Assess and analyse financial statements; combine financial analysis with other information to evaluate the financial performance and position of a company. (K5)	UNIT II ANALYSIS AND INTERPRETATION				
		2.1	Analysis and interpretation of financial statements	T1,R1	1	Chalk & Talk, PPT
		2.2	Interpretation of financial statements	T1,R1	1	
		2.3	Meaning, importance & techniques of financial analysis	T1,R1	1	
		2.4	Ratio analysis – Profitability ratios (theory)	T1,R1	1	
		2.5	Ratio analysis – Profitability ratios (problems)	T1,R1	1	
		2.6	Ratio analysis – Liquidity ratios (theory)	T1,R1	1	
		2.7	Ratio analysis – Liquidity ratios (problems)	T1,R1	1	
		2.8	Ratio analysis – Turnover ratios (theory)	T1,R1	1	
		2.9	Ratio analysis – Solvency ratios (theory)	T1,R1	1	
		2.10	Fund flow analysis	T1,R1	1	
		2.10	Fund flow analysis (problems)	T1,R1	1	
		2.11	Cash flow analysis	T1,R1	1	
		2.12	Cash flow analysis (problems)	T1,R1	1	
				13		
3	CO3:Explain the meaning and usefulness of the cost accounting and evaluate the different inventory valuation methods in an organisation.(K2)	UNIT III COST ACCOUNTING				
		3.1	Meaning, importance of cost accounting	R2	1	Chalk & Talk, PPT
		3.2	Methods of cost accounting	R2	1	
		3.3	Techniques of cost accounting	R2	1	
		3.4	Classification of costs	R2	1	
		3.5	Cost sheet	R2	1	
		3.6	Cost sheet(problems)	R2	1	
		3.7	Inventory valuation methods	R2	1	
		3.8	LIFO	R2	1	
		3.9	FIFO	R2	1	
		3.10	Weighted average method	R2	1	
		3.11	An elementary knowledge of activity based costing.	R2	1	
4	CO4:Analyse the need and importance of management accounting and preparation of budgets in planning	UNIT IV MANAGEMENT ACCOUNTING				
		4.1	Management accounting - concept, need	T2,T3	1	Chalk & Talk, PPT
		4.2	Management accounting - importance and scope	T2,T3	1	
		4.3	Budgetary control-meaning, need, objectives	T2,T3	1	

	the activities of an organisation.(K4)	4.4	Essentials of budgeting	T2,T3	1		
		4.5	Different types of budgets	T2,T3	1		
		4.6	Preparation of Budgets	T2,T3	1		
					6		
5	CO5:Identify the importance of Variance Analysis and Marginal Costing technique. (K3)	UNIT V STANDARD COSTING					Chalk & Talk, PPT
		5.1	Variance analysis	T3,R3	1		
		5.2	Materials Variance	T3,R3	1		
		5.3	Labour Variance	T3,R3	1		
		5.4	Marginal costing -Concept	T3,R3	1		
		5.5	Application in managerial decision making	T3,R3	1		
		5.6	Break Even Analysis	T3,R3	1		
		5.7	Break Even Chart	T3,R3	1		
		5.8	Problems on BEP	T3,R3	1		
						8	
		CUMULATIVE PROPOSED PERIODS				50	

Text Books:

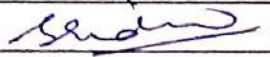

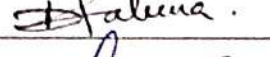

S.No	AUTHORS, BOOK TITLE, EDITION, PUBLISHER, YEAR OF PUBLICATION
1	Maheswari and Maheswari, Financial Accounting, 6 th Ed., Vikas Publication House Pvt Ltd, New Delhi, 2018.
2	Pandey I.M., Management Accounting, 3 rd Ed., Vikas Publication House Pvt Ltd, New Delhi, 2018.
3	Horngren, Sundem & Stratton, Introduction to Management Accounting, Pearson, 1 st Ed., New Delhi, 2001.

Reference Books:

S.No	AUTHORS, BOOK TITLE, EDITION, PUBLISHER, YEAR OF PUBLICATION
1	Narayanaswamy R., Financial Accounting, 6 th Ed, PHI Learning, New Delhi, 2015.
2	Jain S.P. and Narang K.L., Cost Accounting Principles and Practice, 3 rd Ed., Kalyani Publishers Hyderabad, 2014.
3	Khan M.Y. and Jain P.K., Management Accounting: Text, Problems and Cases, 4 th Ed., McGraw Hill Education., New Delhi, 2013.

Web Details

1	https://nptel.ac.in/courses/110101132
2	https://nptel.ac.in/courses/110101003

	Name of the Faculty	Signature
i. Faculty	Dr. O.V.A.M. Srideni	
ii. Course Coordinator	Dr. O.V.A.M. Srideni	
iii. Module Coordinator	D. Haleena	
iv. Programme Coordinator	Dr. G. Geeta	


Principal