



## 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
24MB1T03	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
<b>UNIT I INTRODUCTION TO FINANCIAL ACCOUNTING</b>						
1	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	

		UNIT II ANALYSIS AND INTERPRETATION					
		2.1	Analysis and interpretation of financial statements	T1,R1	1	Chalk & Talk, PPT	
2	CO2: Assess and analyse financial statements; combine financial analysis with other information to evaluate the financial performance and position of a company. (K5)	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		
		UNIT III COST ACCOUNTING					
		3.1	Meaning, importance of cost accounting	R2	1	Chalk & Talk, PPT	
3	CO3: Explain the meaning and usefulness of the cost accounting and evaluate the different inventory valuation methods in an organisation. (K2)	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		
					11		
4		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	6
		4.5	Different types of budgets	T2,T3	1	
		4.6	Preparation of Budgets	T2,T3	1	
<b>UNIT V STANDARD COSTING</b>						
5	CO5:Identify the importance of Variance Analysis and Marginal Costing technique. (K3)	5.1	Variance analysis	T3,R3	1	Chalk & Talk, PPT
		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	
		<b>CUMULATIVE PROPOSED PERIODS</b>				50

**Text Books:**

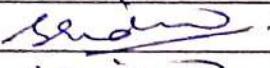
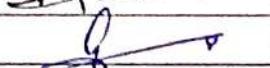
S.No	AUTHORS, BOOK TITLE, EDITION, PUBLISHER, YEAR OF PUBLICATION
1	Maheswari and Maheswari, Financial Accounting, 6 <sup>th</sup> Ed., Vikas Publication House Pvt Ltd, New Delhi, 2018.
2	Pandey I.M., Management Accounting, 3 <sup>rd</sup> Ed., Vikas Publication House Pvt Ltd, New Delhi, 2018.
3	Hornigen,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

**Reference Books:**

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

**Web Details**

1	<a href="https://nptel.ac.in/courses/110101132">https://nptel.ac.in/courses/110101132</a>
2	<a href="https://nptel.ac.in/courses/110101003">https://nptel.ac.in/courses/110101003</a>

	Name of the Faculty	Signature
i. Faculty	Dr. O.V.A.M. Seideni	
ii. Course Coordinator	Dr. O.V.A.M. Seideni	
iii. Module Coordinator	D. Haleema	
iv. Programme Coordinator	Dr. G. Grace	


  
Principal