

MBE I Year	MBE--C107		Semester-I		
	Accounting for Managers				
Time Allotted for End Semester Examination	Marks Allotted for Internal Assessment	Marks Allotted for End Semester Examination (ESE)	Maximum Marks (MM)	Total Credits	Maximum Hours
<b>3 Hrs.</b>	<b>30(20+10)</b>	<b>70</b>	<b>100</b>	<b>03</b>	<b>40</b>

**OBJECTIVE:** The basic purpose of this course is to develop an insight of Postulates, Principles and Techniques of accounting and utilization of financial accounting information for planning, decision making and control.

- Financial Accounting . Concept, Importance and Scope, Generally Accepted Accounting Principles, Recording of Financial transactions. Journals, Ledger, Cash book, Subsidiary books, Trial balance, Adjustments and Rectification of errors. **(8Hours)**
- Revenue Recognition and measurement, matching of revenue and expenses: Inventory pricing and Valuation. Long term assets and Depreciation Accounting Preparation of Financial Statements: Profit and Loss account, Balance Sheet and related concepts. **(8Hours)**
- Management Accounting . Concept, Need, Importance and Scope, Accounting Ratios: Meaning, Significance and Limitation. Classification, Computation and Interpretation of Liquidity Ratios, Leverage Ratios, Activity/Turnover Ratio and Profitability Ratios. **Case Study1:** Details of project M/S SwarupaBamboo Works. **(8Hours)**
- Techniques of Financial Analysis: Meaning and need, Preparation and Interpretation. Cash flow analysis. Concept, Preparation & Interpretation, Budget and Budgetary Control, Zero.BaseBudgeting. **Case Study2:** Investing in brewpub: a capital budgeting analysis **(8Hours)**
- Human resources accounting, Inflation accounting, Replacement of machinery, NPV, Payback period, Internal Rate of return, International accounting standards. **(8Hours)**

**SUGGESTED READINGS:**

1. Bhattacharyya, D. (2010). *Management Accounting*. Pearson education India, NewDelhi.
2. Kumar, G.A. (2010). *Management Accounting*. Pearson Publication, NewDelhi
3. Kuppappally, J. J. (2008). *Accounting for Managers*. Prentice Hall of India, NewDelhi.
4. Lucey T. (2003). *Management Accounting*. Cengage Learning EMEA.
5. Mathur, S.B. (2010). *Management Accounting*. Tata McGraw Hills, NewDelhi.
6. Noreen, Brewer And Garrison (2011). *Managerial Accounting For Managers*. Tata McGraw Hill Education.
7. Noreen, E. W. (2011). *Managerial Accounting For Managers*. Tata McGraw Hill, NewDelhi
8. Pandey, I.M. (2006). *Management Accounting*. Vikas Publishing House, NewDelhi.
9. Schatzberg, J. (2010). *Introduction to Management Accounting*. Pearson Publication, NewDelhi.
10. **CaseStudy1:** <http://www.scdl.net/downloads/samplecsfin.pdf>
11. **CaseStudy2:** <https://nebula.wsimg.com/98959ad3e517da1fd3b2599897591449?AccessKeyId=A83663472B839ECDD54B&disposition=0&alloworigin=1>

**NOTE** The list of cases, specific references and books including recent articles will be announced in the class by concerned teachers from time to time:.