



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	16-9-2024

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	
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UNIT II ANALYSIS AND INTERPRETATION						
2	CO2: Assess and analyse financial statements; combine financial analysis with other information to evaluate the financial performance and position of a company. (K5)	2.1	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	
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UNIT III COST ACCOUNTING						
3	CO3: Explain the meaning and usefulness of the cost accounting and evaluate the different inventory valuation methods in an organisation. (K2)	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	
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UNIT IV MANAGEMENT ACCOUNTING						
4	CO4: Analyse the need and importance of management accounting and preparation of budgets in planning	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					

Text Books:

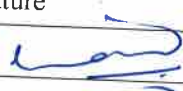



S.No	AUTHORS, BOOK TITLE, EDITION, PUBLISHER, YEAR OF PUBLICATION
1	Maheswari and Maheswari, Financial Accounting , 6 th Ed., Vikas Publication House Pvt Ltd, New Delhi, 2018.
2	Pandey I.M., Management Accounting , 3 rd Ed., Vikas Publication House Pvt Ltd, New Delhi, 2018.
3	Horngren, Sundem & Stratton, 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 , 6th 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. D.V.A. M. Seideni	
ii. Course Coordinator	Dr. D.V.A. M. Seideni	
iii. Module Coordinator	D. Haleena	
iv. Programme Coordinator	Dr. G. Grace	

Principal

