

Name of the Subject: ACCOUNTING FOR MANAGERS
Course Code and Subject Code: CC 102, AFM
Course Credit: FULL (50 SESSIONS OF 60 MINUTES EACH)

Course Description

Financial Accounting is known as the language of business. It measures, translates and sums up the impact of all business activities into financial terms in the form of financial statements and facilitates an enterprise to analyze and assess periodically whether it is running profitably and enjoys a sound financial health or not. Based on this financial information, a business formulates its strategies for revenue enhancement, cost economies, efficiency improvements, restructuring of its operations and further expansion / diversification for creating and enhancing the wealth of the shareholders.

Evaluation pattern:

Class participation and Attendance	10%
Quizzes, Presentations and Assignments	20%
Mid Term Examination	30%
End Term (University) Examination	40%

Pedagogy:

- Lectures
- Case study
- Minor projects

Sessions	Topic	Percentile weightage
1-4	Financial Accounting & Economic Decisions: Introduction, Purpose, Definition, Scope & Coverage Concepts, Conventions and Terms	10%
5-9	Processing Transactions: Accounting Process, Classifying Business Transactions	5%
10-16	Measurement of Business Income: Income Measurement, The Profit & Loss Account	10%
17-22	Completing the Accounting Cycle: Adjustments, Profit & Loss Account and Balance Sheet	15%

23-26	Valuation of Inventories : Inventory Valuation Methods	10%
27-31	Valuation of Fixed Assets : Meaning, Significance, Scope and Coverage and Disclosures Depreciation of fixed assets	10%
32-36	Shareholders' Equity : The Corporate Organisation, Share Capital, Reserves, Buy Back of Shares and Treasury Stock, Bonus Shares Stock Based Compensation, Earning Per Share	10%
37-42	Financial Statement Analysis: Classification, Structure, ROI, Solvency, Liquidity Ratios, etc. Core Ratios	15%
43-47	Analysis of Cash Flow Statement: Introduction, Analysis of Cash Flow, Management Discussion	10%
48-50	Generally Accepted Accounting Principles: Sources, ICAI's Standard on Accounting Policies, Changes in Policies IFRS Window dressing	5%

Text Book:

1. Financial Accounting: A Managerial Perspective, R. Narayanaswamy PHI Learning Private Limited

Reference Books:

1. Financial Accounting for Management: - An Analytical Perspective, Ambrish Gupta, Pearson Education
2. Accounting for Management, S.K Bhattacharya and John Dearden, Vikas Publishing House
3. Financial Accounting-A Managerial Emphasis, Ashok Bannerjee, Excel Books
4. Basic Accounting for Management, Paresh Shah, Oxford Higher Education
5. A Text Book of Accounting for Management, S.N Maheshwari and S.K Maheshwari, Vikas Publishing House
6. Financial Accounting for Management, N Ramchandran and Ram Kumar Kakani, TMH
7. Financial Accounting: Concepts, Methods and Applications, Carl S Warren, James M Reeve, Cengage Learning

8. Financial Accounting, Maheshwari & Maheshwari, Vikas Publishing House
9. Gupta & Gupta, Principle of Accountancy, Sultan Chand & Sons
10. Essentials of Financial Accounting, Leslie Chadwick, Prentice Hall of India
11. Financial Accounting for Managers, T. P. Ghosh, Taxmann publication