

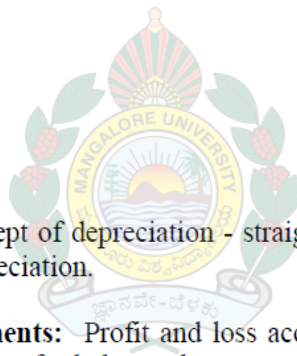
MBAH 402: ACCOUNTING FOR MANAGER

Workload : 4 hours per week - Total credits 04
Examination : 3 hours; 30 marks continuous evaluation & 70 marks final examination.

Objectives : This course aims at acquainting students with the basic principles of accounting and accounting practices. It aims at providing a basic framework to solve the accounting problems.

Pedagogy : Lectures, assignments, practical exercises, discussions, seminars etc.

1. **Overview of financial accounting** – Meaning and objectives. Double entry system. Generally Accepted Accounting Principles (GAAP) - concepts, principles, and conventions of accounting. Accounting standards.
2. **Accounting mechanism:** Recording business transactions: journal, ledgers and trial balance. Day books, cash books.
3. **Depreciation accounting:** Concept of depreciation - straight line and diminishing value methods - tax implication of depreciation.
4. **Bank Reconciliation statement:**
5. **Preparation of financial statements:** Profit and loss accounts - various adjustments - Balance sheet - valuation of venture for balance sheet purpose;
6. **Company final accounts:** Legal requirements for preparation of financial statements of limited companies. Final accounts- preparation and presentation in vertical form. International Financial Reporting Standards (IFRS)
7. **Financial management:** Meaning, scope, objectives and significance of financial management. Tools of financial analysis and planning.
8. **Capital structure and Dividend decisions:** Cost of capital and Capital structure planning concepts, Factors determining the capital structure. Factors affecting the dividend decisions. Theories of capital structure and dividends.



References:

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2. Shukla M. C., Grewal T. S. and Gupta S. C- Advanced Accounts- S Chand and Company Ltd., New Delhi.
3. Prasad N. K.- Principles and Practice of Cost Accounting- Book Syndicate Pvt. Ltd.
4. Jain S. P. and Narang K. L.-Cost Accounting: Principles and Practice- Kalyani Publishers, New Delhi.
5. Bhattacharyya S. K. and Dearden John- Accounting for Management:Text and Cases- Vikas Publishing House Pvt. Ltd., New Delhi.
6. Gabriel S. John and Marcus A.- Financial Accounting- Tata McGrawHill, New Delhi.
7. Maheshwari S. N.- Financial Management: Principles and Practice- Sultan Chand and Sons.
8. Lynch- Accounting for Management-Planning and Control - Tata Mc. Graw Hill, New Delhi.
9. Prasanna Chandra- Financial management - Theory & Practice-Tata McGraw Hill .
10. Van Horne James C. and Wachowicz Jr, John M.-Fundamental of Financial Management- Prentice – Hall of India, New Delhi.
11. S.N Maheshwari&Suneel K Maheshwari- Corporate Accounting for Managers-Vikas Publishing House.
12. .M.N.Arora- Cost Accounting: Principles & Practices-Vikas Publishing House .
13. S.N Maheshwari ,Maheshwari S K , MaheshwariSharad K – A Text book of Accounting for Management -Vikas Publishing House, New Delhi, 3rdEdn.
14. Institute of Chartered Accountants of India. Compendium of Statements and Standards on Accounting, ICAI, New Delhi.
15. John A Tracey- Fundamentals of Financial Accounting -John Wiley & Sons Inc
16. Hampton - Financial Decision Making – Prentice Hall.
17. M Y Khan & Jain - Financial management Text & problems- Tata McGraw Hill.
18. W.W. Bigg - Weldon’s Cost Accounting – P.T.H.
19. Chakravorthy - Advanced Accountancy –Oxford University Press.
20. Dr. JawaharLal- Accounting for Management- Himalaya Publishing House Pvt Ltd.