

JAWAHARLAL NEHRU TECHNOLOGICAL UNIVERSITY ANANTAPUR

(Established by Govt. of A.P., ACT No.30 of 2008)

ANANTHAPURAMU – 515 002 (A.P) INDIA

MASTER OF BUSINESS ADMINISTRATION

MBA; MBA (General Management); MBA (Business Management)

COMMON COURSE STRUCTURE

Course Code	FINANCIAL ACCOUNTING FOR MANAGERS	L	T	P	C
21E00104		4	0	0	4
Course Objectives:	Semester	I			
<ul style="list-style-type: none"> To introduce accounting, accounting rules, accounting process and preparation of financial statements. To explain methods of valuation of assets, To explore the meaning and interpretation of financial statements through ratio analysis technique. 					
Course Outcomes (CO): Student will be able to					
<ul style="list-style-type: none"> Prepare the financial statements with accounting knowledge Value the assets of the business organizations under different methods Analyse the financial performance and position of the business organization and interpret the results from the point of company and investor 					
UNIT - I		Lecture Hrs: 8			
Introduction to Accounting: Definition, Importance, Objectives and principles of accounting, uses of accounting and book keeping Vs Accounting. Single entry and Double entry systems, classification of accounts – rules of debit & credit. (Only theory)					
UNIT - II		Lecture Hrs: 12			
The Accounting Process: Overview, Books of Original Record; Journal and Subsidiary books, ledger, Trial Balance, Final accounts: Trading accounts- Profit & loss accounts- Balance sheets with adjustments. (Problems on Only Final Accounts)					
UNIT - III		Lecture Hrs: 12			
Valuation of Assets: Introduction to Depreciation- Methods (Simple problems from Straight line method, Diminishing balance method and Annuity method). Inventory Valuation: Methods of inventory valuation (Simple problems from LIFO, FIFO).					
UNIT - IV		Lecture Hrs: 12			
Financial Analysis -I Analysis and interpretation of financial statements from investor and company point of view, Liquidity, leverage, solvency and profitability ratios – Du Pont Chart (A Case study on Ratio Analysis).					
UNIT - V		Lecture Hrs: 12			
Financial Analysis-II: Objectives of fund flow statement - Steps in preparation of fund flow statement, Objectives of Cash flow statement- Steps in Preparation of Cash flow statement – Analysis of Cash flow and Funds flow statements - Funds flow statement Vs Cash flow statement (Only theory).					
Textbooks:					
<ol style="list-style-type: none"> Financial Accounting, Dr.S.N. Maheshwari and Dr.S.K. Maheshwari, Vikas Publishing House Pvt. Ltd., Accountancy .M P Gupta & Agarwal ,S.Chand 					
Reference Books:					
<ol style="list-style-type: none"> Financial Accounting ,P.C.Tulisan ,S.Chand Financial Accounting for Business Managers, Asish K. Bhattacharyya, PHI Financial Accounting Management An Analytical Perspective, Ambrish Gupta, Pearson Education Accounting and Financial Management, Thukaram Rao, New Age Internationals. Financial Accounting Reporting & Analysis, Stice&Stice, Thomson Accounting for Management, Vijaya Kumar, TMH Accounting for Managers, Made Gowda, Himalaya Accounting for Management ,N.P.Srinivasan, &M.ShakthivelMurugan, S.Chand 					
Online Learning Resources:					
https://onlinecourses.swayam2.ac.in/cec20_mg02/preview https://onlinecourses.swayam2.ac.in/imb19_mg06/preview https://onlinecourses.nptel.ac.in/noc19_mg37/preview https://www.coursera.org/learn/wharton-accounting					