



<b>Program</b>	Master of Business Administration (MBA)	<b>Semester - 1</b>
<b>Type of Course</b>	-	
<b>Prerequisite</b>		
<b>Rationale</b>	-	
<b>Effective From A.Y.</b>	2024-25	

Teaching Scheme (Contact Hours)				Examination Scheme				
Lecture	Tutorial	Lab	Credit	Theory Marks		Practical Marks		Total Marks
				T	T	P	P	
4	-	-	4	50	30	-	-	150

*SEE - Semester End Examination, T - Internal Theory, P - Internal Practical*

Course Content		T - Teaching Hours   W - Weightage	
Sr.	Topics	T	W
1	<b>Basic understanding of Management Accounting: Understanding and Preparing Corporate Financial Statements:</b> <ul style="list-style-type: none"> <li>Meaning and definition</li> <li>Comparison among Financial Accounting, Management Accounting and Cost Accounting Principles – concepts and conventions</li> <li>Overview of Accounting Process</li> <li>Journal Entries, Ledger-Posting and Preparation of Trial Balance, Accounting records and balance sheet equations</li> <li>Basic overview of IFRS and Indian Accounting Standards (Ind.AS)</li> </ul> Introduction to Forensic Accounting & Carbon Accounting <ul style="list-style-type: none"> <li>Corporate Profit &amp; Loss Account and Corporate Balance Sheet (Schedule III of the Companies Act, 2013).</li> </ul> Cash Flow Statement (AS-3).	15	25
2	<b>Financial Statement Analysis:</b> <ul style="list-style-type: none"> <li><b>Inventory valuation(AS-2):</b> <ul style="list-style-type: none"> <li>FIFO, Weighted Average Method &amp; LIFO (Preparation of stock register card only)</li> </ul> </li> <li><b>Depreciation(AS-6):</b> <ul style="list-style-type: none"> <li>Straight line method, written down value method</li> <li>Retrospective effect (Only Theoretical Perspective)</li> </ul> </li> <li><b>Intangible Assets Accounting (AS-26) Revenue recognition (AS-9) Financial Statement Analysis:</b> <ul style="list-style-type: none"> <li>Horizontal analysis</li> <li>Vertical Analysis</li> <li>Trend Analysis &amp; Ratio Analysis</li> </ul> </li> </ul>	15	25
3	<b>Cost Accounting</b> <ul style="list-style-type: none"> <li><b>Cost Accounting:</b> <ul style="list-style-type: none"> <li>Meaning and definition of cost</li> <li>Cost concepts and classification</li> </ul> </li> <li><b>Costing Methods:</b> Unit Costing, Process costing (excluding equivalent unit of production) <b>Profit Planning &amp; Decision Making:</b> <ul style="list-style-type: none"> <li>Marginal costing &amp; CVP Analysis. Its managerial implications.</li> <li>Short term decision making</li> </ul> </li> </ul>	15	25
4	<b>Contemporary issues in management accounting</b>	15	25



Course Content		T - Teaching Hours   W - Weightage	
Sr.	Topics	T	W
	Activity based costing <ul style="list-style-type: none"> <li>• Activity based budgeting</li> <li>• Value Chain analysis</li> <li>• Target and life cycle costing</li> <li>• Quality costing</li> </ul> Balanced Score card and Strategic profitability analysis		
<b>Total</b>		<b>60</b>	<b>100</b>

Suggested Distribution Of Theory Marks Using Bloom's Taxonomy				
Level	Remembrance	Understanding	Application	Evaluate
<b>Weightage</b>	25	25	25	25

*NOTE : This specification table shall be treated as a general guideline for the students and the teachers. The actual distribution of marks in the question paper may vary slightly from above table.*

Course Outcomes	
<b>At the end of this course, students will be able to:</b>	
CO1	Compile & Assess Financial & Cost statements in accordance with nationally & Globally accepted Principles.
CO2	Analyze & Evaluate data from Financial Statements & Cost-Volume-Profit techniques to determine Optimal managerial decisions
CO3	Present, Justify & communicate a variety of managerial decisions based on analysis of financial statements & data.
CO4	Understand the business environment likely to be operating in

CO PO Mapping				
CO	CO - 1	CO - 2	CO - 3	CO - 4
PO - 1	3	2	1	0
PO - 2	2	3	2	1
PO - 3	1	2	2	2
PO - 4	2	3	3	3
PO - 5	0	0	3	2



**Reference Books**

1.	<b>Financial Accounting for Management - An Analytical Perspective</b> By Ambrish Gupta   Pearson Education   Latest
2.	<b>Management Accounting, Text, Problems and Cases (TextBook)</b> By M. Y. Khan & P.K. Jain   Tata Mc Graw Hill Education Pvt. Ltd   Latest
3.	<b>Introduction to Management Accounting</b> By Horngren, C.T., Sundem G.L., Stratton, W.O.   Prentice Hall of India   Latest Edition
4.	<b>Financial Accounting</b> By P. C. Tulsian   Pearson   Latest Edition
5.	<b>Financial Accounting</b> By V. Rajasekaran & R. Lalitha   Pearson   Latest Edition
6.	<b>Cost Accounting</b> By P C Tulsian   S Chand   Latest Edition