

ACCOUNTING FOR MANAGERS

COURSE NO. CP-106

Max. Marks (Ext. Exam): 80
Min. Pass Marks : 32

OBJECTIVES:

The basic purpose of this course is to develop an insight of postulates, principles and techniques of accounting and utilization of financial and accounting information for planning decision-making and control.

COURSE CONTENTS:

- Unit – I Financial Accounting – Concept, Importance and Scope, Principles of Double Entry, Ledger Accounting, Preparation of Trial Balance.**
- Unit – II Preparation of Financial Statements – Profit and Loss Account and Balance Sheet; Depreciation Accounting.**
- Unit – III Financial Statement analysis – Comparative Statement; Common Size Statements; Ratio analysis, Cash flow and fund flow analysis.**
- Unit – IV Management Accounting – concept; Needs, Importance; Cost Accounting – Records and Processes, Inventory Valuation, Reconciliation between Financial and Cost Accounts.**
- Unit – V Costing for Decision-Making, Marginal Costing and Absorption Costing;**

SCHEME OF EXAMINATION:

Total Marks : (Internal 20, External 80) = 100 marks

PATTERN FOR EXTERNAL EVALUATION:

Sec. A: (Short Answers)	4 out of 8	4 x 8 = 32 Marks.
Sec. B: (Essay type & case)	3 out of 5	3 x 16 = 48 Marks.

SUGGESTED READINGS:

1. Anthony R n and Reece, J. S. 'Accounting Principles', 6th ed. Homewood, Illinois Richard D, Irwin, 1995.
2. Bhattacharya S K and Dearden J. 'Accounting for Management'. Text and Cases. New Delhi, Vikas 1996.
3. Sharma & Gupta, 'Management Accounting' Kalyani Publication.
4. Pandey I. M. , 'Management Accounting', Vikas Publication.