



**M.B.A. Semester I**  
**PM01CMBA54: Managerial Accounting-I**

<b>Course Code</b>	<b>PM01CMBA54</b>	<b>Title of the Course</b>	<b>Managerial Accounting-I</b>
Total Credits of the Course	04	Hours per Week	04

Course Objectives:	<ul style="list-style-type: none"><li>• To familiarize the students with the basic concepts, principles and functions of Accounting.</li><li>• To acquaint the students with the basics of Accounting and develop the ability to evaluate and use accounting data to aid decision making.</li><li>• To develop an understanding of Financial Accounting concepts and theories and its application.</li></ul>
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<b>Course Content- 30 sessions</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage (%)</b>
1.	Introduction to accounting, Accounting concepts – Balance Sheet, Accounting concepts- Income Statement; Generally Accepted Accounting Principles (GAAP), dividends and Retained Earnings, Accounting of Sole proprietorships and Partnerships, Three Measurement Conventions.	25
2.	Accounting Records and Systems, Revenue and Expense Recognition; Recordkeeping Fundamentals; the Ledger, The Chart of Accounts, Debit and Credit, The Accounting Process, Transaction Analysis, Adjusting and Closing Process; Adjusting Entries, Closing Entries, Statement Preparation.	25
3.	Depreciation Accounting and Company Accounts, Understanding and constructing corporate cash flow statement; Nature of Long-Lived Assets, Plant and Equipment Acquisition, Accounting for Depreciation, change in Depreciation Rates, partial-year Depreciation and Disclosure, Significance of Depreciation, Intangible Assets, goodwill, Patents and	25



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	Copyrights, Research and Development Costs. Natural Resources, Depletion; Investing Activities, Financing Activities, Cash Flow from Operating Activities, Indirect Method Calculations.	
4.	Legal and Regulatory Framework of Accounting and Auditing, Financial Statement Analysis, Financial Shenanigans; Foreign Currency Accounting, Statement of Corporate Governance, Vertical/Horizontal Balance sheet and Income statement as per Company Act 1956; Indian Accounting Standard, Motivations for Financial Shenanigans, Opportunities for Financial Shenanigans, prevention of Financial Shenanigans.	25
Teaching-Learning Methodology	Lectures, Case study discussions, assignment submissions, Quiz	

<b>Evaluation Pattern</b>		
<b>Sr. No.</b>	<b>Details of the Evaluation</b>	<b>Weightage</b>
1.	Mid Semester Written / Practical Examination	30%
2.	Internal Continuous Assessment in the form of Practical, Viva-voce, Quizzes, Seminars, Assignments, Attendance	30%
3.	End – Semester University Examination	40%

<b>Course Outcomes: Having completed this course, the learner will be able to</b>	
1.	Get a holistic conceptual understanding of the different aspects of Financial Accounting and prepare an income statement and balance sheet of different types of organisations.
2.	Understand the case analysis approach and analyse practical life cases of accounting.



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3.	Participate in the company's Annual Meeting and understand the company's balance sheet and income statement and can raise quarry if any.
4.	Cultivate necessary accounting skills much needed for financial decision making,
5.	Enhance employability.

<b>Sr. No.</b>	<b>References</b>
1.	Anthony R N, Hawkins D F, Merchant K A, Accounting– Text and Cases, McGraw-Hill Companies; latest edition.
2.	Carls S. Warren, James M Reeve, Jonathan E. Duchac Financial Accounting: Concepts, Methods, and Applications, Cengage Learning, Latest edition.
3.	Paresh Shah, Basic Financial Accounting for Management, Oxford University Press.
4.	S. K. Bhattacharyya and John Dearden, Accounting for Management- Text & Cases
5.	R. Nayanaswamy, Financial Accounting – A Managerial Perspective PHI.

<b>Online Resources</b>
<a href="https://www.edupristine.com/blog/costing-methods">https://www.edupristine.com/blog/costing-methods</a>
Online Resources including Journals and Magazines in Management, Harvard Business Review, Strategist (Business Strategy Supplements of Business Standard)
<a href="http://www.spuvvn.edu/administration/service_centres/library/digital_library.php">http://www.spuvvn.edu/administration/service_centres/library/digital_library.php</a>
Books from Union Catalog of Inlibnet: <a href="https://indcat.inlibnet.ac.in">https://indcat.inlibnet.ac.in</a>



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[http://www.spuvvn.edu/administration/service\\_centres/library/open\\_sources/free\\_ejournals.php](http://www.spuvvn.edu/administration/service_centres/library/open_sources/free_ejournals.php)

<https://icmai.in/upload/Students/Syllabus-2008/StudyMaterial/Cost>

<https://industrytoday.com/shifts-in-cost-accounting>

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