

SARDAR PATEL UNIVERSITY
Programme & Subject: Master of E-Business (M.Eb)
Semester: I
Syllabus with Effect from: June-2010

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| Paper Code: PM01CMEB02 | Total Credit: 4 |
| Title Of Paper: Accounting for Business Decisions | |

| Unit | Description in Detail | Weightage (%) |
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| I | Financial Accounting as a Management Activity – Need – Importance – Concepts and Conventions related to Balance Sheet and Profit and Loss Account – Financial Reporting Practices (Cashflow, Segmental, Environmental) – Brief Idea on IFRS | 25% |
| II | Accounting Mechanics – Process of recording transactions – Accounting Process in a Computerized Environment – Reading of Financial Statements – Analysis of Financial Statements through Ratio and Trends in brief. | 25% |
| III | Managerial Accounting – Introduction, Need and Importance – Costs and Cost Classification – Direct Costs and Indirect Costs – Cost Determination – Allocation, Apportionment and Absorption. | 25% |
| IV | Accounting Information for Business Decisions – Concept of Fixed Costs and Variable Costs – Break-even Point, Cost-Volume-Profit Relationship, Product or Cost Centre Profitability – Concept of Relevant Costs in Business Decision-making – Budgets and Budgetary Control (focus on Cash Budget) | 25% |

Basic Text & Reference Books:-

- Bhattacharya S K and Dearden John (B & D), “Accounting for Management: Text and Cases, Vikas publishing House, New Delhi.
- Horngren Charles, Foster George, Datar Srikant (H), “Cost Accounting: A Managerial Emphasis, Printice-Hall India.
- The Chartered Accountant – A monthly magazine
- The Management Accountant – A monthly magazine
- The Chartered Secretary – A monthly magazine
- The Chartered Financial Analyst – A monthly magazine
- The ICAFI Reader – A monthly magazine
- The Accounting World – A monthly magazine

