

# UNIVERSITY OF MADRAS

MASTER OF BUSINESS ADMINISTRATION (MBA) DEGREE PROGRAMME  
SYLLABUS WITH EFFECT FROM 2023-2024

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
<b>434C1D</b>	<b>Accounting For Managers</b>	Core	3	1	-	-	4	60	25	75	100
<b>Course Objectives</b>											
C1	To acquaint the students with the fundamentals of principles of financial, cost and management accounting										
C2	To enable the students to prepare, analyses and interpret financial statements										
C3	To acquaint the students with the tools and techniques of financial analysis										
C4	To enable the students to take decisions using management accounting tools.										
C5	To enable the students to prepare the reports with the accounting tools and facilitate managerial decision making.										
<b>SYLLABUS</b>											
UNIT	Details							No. of Hours	Course Objectives		
I	Financial Accounting – Meaning - Objectives - functions. Branches of Accounting: Financial, Cost and Management Accounting - Accounting Concepts and conventions. Journal – Ledger – Trial Balance – Preparation of Final Accounts: Trading, Profit and Loss Account and Balance Sheet (problems); International Accounting Standards - IFRS							12	C1		
II	Financial Statement Analysis - Objectives - Techniques of Financial Statement Analysis: Common Size and Comparative Financial Statements, Trend analysis, Ratio Analysis. Fund Flow Statement - Statement of Changes in Working Capital - Preparation of Fund Flow Statement - Cash Flow Statement Analysis-Distinction between Fund Flow and Cash Flow Statement – problem.							12	C2		
III	Marginal Costing - Definition - distinction between marginal costing and absorption costing - Break even point Analysis - Contribution, p/v Ratio, margin of safety - Decision making under marginal costing system-key factor analysis, make or buy decisions, export decision, sales mix decision- Problems.							12	C3		

# UNIVERSITY OF MADRAS

## MASTER OF BUSINESS ADMINISTRATION (MBA) DEGREE PROGRAMME SYLLABUS WITH EFFECT FROM 2023-2024

IV	Budget, Budgeting, and Budgeting Control - Types of Budgets - Preparation of Flexible and fixed Budgets, master budget and Cash Budget - Problems - Zero Base Budgeting.	12	C4
V	Cost Accounting : meaning – Objectives - Elements of Cost – Cost Sheet(Problems) – classification of cost – Cost Unit and Cost Centre – Methods of Costing – Techniques of Costing. Standard costing and variance analysis Reporting to Management – Uses of Accounting information in Managerial decision-making. Reporting-Accounting Standards and Accounting Disclosure practices in India; Exposure to Practical Knowledge of using Accounting software-Open Source.	12	C5
<b>Total</b>		<b>60</b>	
<b>Course Outcomes</b>			
<b>Course Outcomes</b>	On completion of this course, students will;	<b>Program Outcomes</b>	
<b>CO1</b>	Be able to understand the fundamentals of principles of financial, cost and management accounting	PO6	
<b>CO2</b>	Be able to prepare, analyze and interpret financial statements	PO1, PO2, PO4, PO6, PO7	
<b>CO3</b>	Be able to use the tools and techniques of financial analysis.	PO1, PO2, PO3, PO6, PO7	
<b>CO4</b>	Be able to take decisions using management accounting tools.	PO1, PO2, PO6, PO7	
<b>CO5</b>	Be able to prepare the reports with the accounting tools and facilitate and take managerial decisions.	PO2, PO3, PO4, PO6, PO7, PO8	
<b>Reading List</b>			
1.	<a href="http://files.rajeshindukuristudyplace.webnode.com/200000014-9621c971b8/accounting%20for%20managers.pdf">http://files.rajeshindukuristudyplace.webnode.com/200000014-9621c971b8/accounting%20for%20managers.pdf</a>		
2.	<a href="http://shodhganga.inflibnet.ac.in/bitstream/10603/70588/9/09_chapter%201.pdf">http://shodhganga.inflibnet.ac.in/bitstream/10603/70588/9/09_chapter%201.pdf</a>		
3.	<a href="http://educ.jmu.edu/~drakepp/principles/module6/capbudtech.pdf">http://educ.jmu.edu/~drakepp/principles/module6/capbudtech.pdf</a>		
4.	<a href="https://www.researchgate.net/publication/313477460_concept_of_working_capital_management">https://www.researchgate.net/publication/313477460_concept_of_working_capital_management</a>		

# UNIVERSITY OF MADRAS

## MASTER OF BUSINESS ADMINISTRATION (MBA) DEGREE PROGRAMME SYLLABUS WITH EFFECT FROM 2023-2024

<b>References Books</b>	
1.	Gupta, A., Financial Accounting for Management: An Analytical Perspective, 5th Edition, Pearson, 2016.
2.	Khan, M.Y. and Jain, P.K., Management Accounting: Text, Problems and Cases, 8th Edition, Tata McGraw Hill Education Pvt. Ltd., 2021.
3.	Nalayiram Subramanian, Contemporary Financial Accounting and reporting for Management – a holistic perspective- Edn. 1, 2014 published by S. N. Corporate Management Consultants Private Limited
4.	Horngren, C.T., Sundem, G.L., Stratton, W.O., Burgstahler, D. and Schatzberg, J., 16th Edition, Pearson, 2013
5.	Noreen, E., Brewer, P. and Garrison, R., Managerial Accounting for Managers, 13th Edition, Tata McGraw-Hill Education Pvt. Ltd., 2009.
6.	Rustagi, R. P., Management Accounting, 2nd Edition, Taxmann Allied Services Pvt. Ltd, 2011

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>
<b>CO 1</b>						2		2
<b>CO 2</b>	3	3		3		3	2	
<b>CO 3</b>	3	3	3			3	2	
<b>CO 4</b>	3	3				3	3	
<b>CO 5</b>		3	3	3		3	2	2

**3-Strong      2-Medium      1-Low**