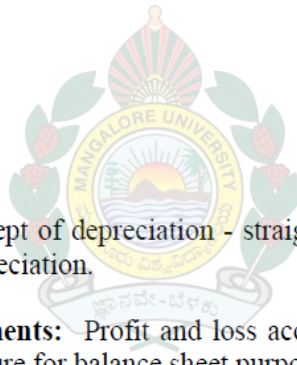


MBAH 402: ACCOUNTING FOR MANAGER

- Workload : 4 hours per week - Total credits 04
- Examination : 3 hours; 30 marks continuous evaluation & 70 marks final examination.
- Objectives : This course aims at acquainting students with the basic principles of accounting and accounting practices. It aims at providing a basic framework to solve the accounting problems.
- Pedagogy : Lectures, assignments, practical exercises, discussions, seminars etc.
1. **Overview of financial accounting** – Meaning and objectives, Double entry system, Generally Accepted Accounting Principles (GAAP) - concepts, principles, and conventions of accounting, Accounting standards.
 2. **Accounting mechanism:** Recording business transactions: journal, ledgers and trial balance. Day books, cash books.



3. **Depreciation accounting:** Concept of depreciation - straight line and diminishing value methods - tax implication of depreciation.
4. **Bank Reconciliation statement:**
5. **Preparation of financial statements:** Profit and loss accounts - various adjustments - Balance sheet - valuation of venture for balance sheet purpose:
6. **Company final accounts:** Legal requirements for preparation of financial statements of limited companies. Final accounts- preparation and presentation in vertical form. International Financial Reporting Standards (IFRS)
7. **Financial management:** Meaning, scope, objectives and significance of financial management. Tools of financial analysis and planning.
8. **Capital structure and Dividend decisions:** Cost of capital and Capital structure planning concepts, Factors determining the capital structure. Factors affecting the dividend decisions. Theories of capital structure and dividends.

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3. Prasad N. K.- Principles and Practice of Cost Accounting- Book Syndicate Pvt. Ltd.
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5. Bhattacharyya S. K. and Dearden John- Accounting for Management:Text and Cases- Vikas Publishing House Pvt. Ltd., New Delhi.
6. Gabriel S. John and Marcus A.- Financial Accounting- Tata McGrawHill, New Delhi.
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