**CORE COURSE  9**

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| **Course Code** | **Course Name** | **L-T-P** | **Credits** |
| **MGT2215** | **Accounting For Managers** | **5-1-0** | **6** |

**Module 1: Preparation of Financial Statements**

Adjusting and Closing Entries – Trading Account - Manufacturing Account – Profit and Loss Account – Balance Sheet – Understanding contents of financial statements of a Joint Stock Company as per the Companies Act 2013 – Preparing Financial Statements using Advanced MS excel tools.

**Module 2: Financial Statement Analysis and Interpretation**

Financial Statement Analysis: An Introduction – Types of Financial Analysis – Techniques of financial statement analysis: Horizontal analysis, Vertical analysis and Ratio Analysis - Financial Ratios: Liquidity Ratios, Solvency Ratios, Profitability Ratios, and Turnover Ratios – Analysing the power of ratios in forecasting business failures using Altman Z-score and decision-tree analysis.

**Module 3: Analysis of Cash Flow Statement**

Cash Inflow and Cash Outflow – Operating, Investing and Finance Activities; Preparation of Cash Flow Statement – Direct Method and Indirect Method; Appreciating Cash flow statements using Advanced MS excel.

**Module 4: Budgets and Budgetary Control**

Budgets and its typologies – Steps in Budgetary Control – Fixed and Flexible Budgeting – Cash Budget and other Functional Budgets – Innovative Practices in Budgeting – Budget preparation and Comparative Budgetary Analysis using Advanced MS excel.

**Module 5: Cost-Volume-Profit Analysis**

Cost concepts: Cost, Costing, Cost Control, and Cost Reduction – Elements of Cost, Components of total Cost, Cost sheet – Cost-Volume-Profit Analysis: Contribution, P/V Ratio, Margin of safety, Breakeven-point, Break-even Analysis, Break-even Chart – Relevant Costs and Decision Making: Pricing, Product Profitability, Make or Buy, Exploring new markets, Shut down or continue, Acceptance of an export order – CVP analysis using Software Package.

**Text Book**

1. Khan M Y, Jain P. K, Accounting for Managers, Tata Mc Graw Hill Publications, 5th edition, 2015

**References**

1. Stice and Stice, Financial Accounting, Cengage Learning, 11th edition, 2016
2. Nair KGC, Management Accounting, Himalaya Publications, 2016
3. Bhattacharya K Asish, Financial Accounting, Prentice Hall of India, 2015