



C. U. SHAH UNIVERSITY, Wadhwan City



FACULTY OF MANAGEMENT STUDIES MASTER OF BUSINESS ADMINISTRATION (MBA)

SEMESTER I (one)

CODE 5MS01MAA1

Name of Subject Managerial Accounting

Teaching & Evaluation Scheme

Teaching Scheme(Hours)				Evaluation Scheme(Marks)		
Th	Tu	P	Total	Sessional	External	Total
4	0	0	4	30	70	100

Objective

- The Objective is to develop skills of decision making in the students by analyzing and interpreting the financial statements.

Prerequisite Basic Working Knowledge of Accounts is required.

Course outline

Sr. No.	Course Contents	Number of Hours
1	Basic understanding of Accounting, Accounting policies, Concepts of Accounting, Framework of Financial Statements	10
2	Journal entries, Ledger posting, Subsidiary Books, Trial balance and Financial Statement Preparation	10
3	Accounting Standards and its Applicability (AS – 1,2,6,9,10,13,26)	10
4	Corporate Financials in vertical Format and its understanding	10
5	Financial Statement analysis including, Comparative statement , Common size statement , Trend analysis and Ratio analysis	10
6	Fund Flow Statement, Basic Knowledge about GAAP & IFRS, Window dressing	10
Total Hours		60



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Learning Outcomes

Theoretical Outcome Students will learn accounting concepts, financial statement preparation, IFRS ad GAAP

Practical Outcome Students will learn financial statement analysis and applicability of Accounting Standards.

Teaching & Learning Methodology

- Lectures
- Projects
- Case Studies
- Assignments

Books Recommended

1. '**Financial Accounting**', R Narayan Swami, PHI.
2. '**Financial Accounting**', V Rajsekaran & R Lalitha
3. '**Financial Accounting for Management**', Ambrish Gupta ,Pearson publication.

E-Resources

1. <http://bookboon.com/en/textbooks/accounting>
2. <http://www.globusz.com>
3. <http://www.accountingcoach.com>