



Mohamed Sathak - Department of Management Studies (MS-DoMS)

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COURSE DELIVERY PLAN

(This document is to be presented to the students during the first week of commencement of classes by the course instructor)

Course Title: Accounting for Managers	Course Code:
Course Category: Core	Semester: I
Total Duration (Hrs): 60	Credits: 4
Subject Expertise: Prof. Ramani Karthikeyan Prof. Preeti Iyer	

Program Specific Outcomes:

PSO1 – Placement: To develop students with industry specific knowledge & skills added with right attitude towards becoming a successful professional in corporate world and in Public sector units.

PSO 2 - Entrepreneur: To create effective business service owners, with a growth mindset by enhancing their critical thinking, problem solving and decision-making skills.

PSO3 – Research and Development: To instill and grow a mindset that focusses efforts towards inculcating and encouraging the students in the field research and development.

PSO 4 – Contribution to Business World: To produce ethical and innovative business professionals to enhance growth of the business world.

PSO 5 – Contribution to the Society: To work and contribute towards holistic development of society by producing competent MBA professionals.

Program Outcomes:

PO1: Problem Solving Skill: Application of tools & techniques relevant to management theories and practices in analysing & solving business problems.

PO2: Decision Making Skill: Fostering analytical and critical thinking abilities for data-based decision making.

PO3: Ethical Value: Ability to develop value-based leadership attributes.

PO4: Communication Skill: Ability to understand, analyse and effectively communicate global, economic, legal and ethical aspects of business.

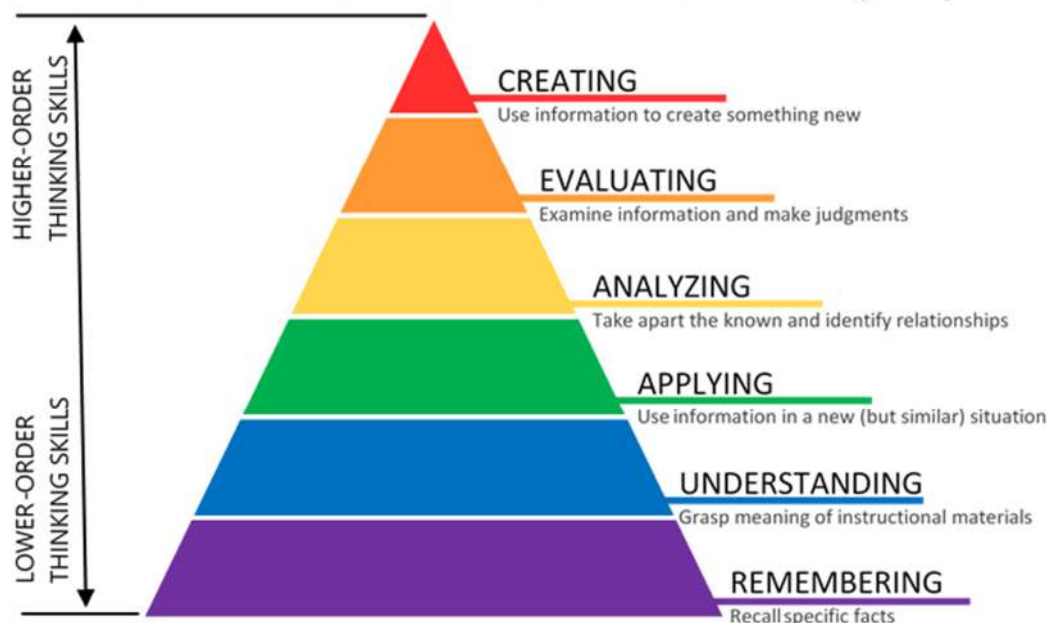
PO5: Individual and Team Leadership Skill: Ability to be self-motivated in leading & driving a team towards achievement of organizational goals and contributing effectively to establish industrial harmony.

PO6: Employability Skill: Foster and enhance employability skills through relevant industry subject knowledge.

PO7: Entrepreneurial Skill: Equipped with skills and competencies to become a global entrepreneur.

PO8: Contribution to Society: Strive towards becoming a global influencer and motivating future generation towards building a legacy that contributes to overall growth of humankind.

BLOOM'S TAXONOMY – COGNITIVE DOMAIN (2001)



The Bloom's Taxonomy is to be followed in curriculum development, courseware development, planning and delivery of contents, Assessment, Mapping, Data Analysis and CQI (Continuous Quality Improvement)

Course Objectives	
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.

MAPPING OF COs TO Pos								
Course Outcomes	On completion of this course, students will;							Program Outcomes
CO1	Be able to understand the fundamentals of principles of financial, cost and management accounting							PO6
CO2	Be able to prepare, analyze and interpret financial statements							PO1, PO2, PO4, PO6, PO7
CO3	Be able to use the tools and techniques of financial analysis.							PO1, PO2, PO3, PO6, PO7
CO4	Be able to take decisions using management accounting tools.							PO1, PO2, PO6, PO7
CO5	Be able to prepare the reports with the accounting tools and facilitate and take managerial decisions.							PO2, PO3, PO4, PO6, PO7, PO8
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO1						M		M
CO2	S	S		S		S	M	
CO3	S	S	S			S	M	
CO4	S	S				S	S	

CO5		S	S	S		S	M	M
		S-Strong		M-Medium		L-Low		
Reading List								
1.	http://files.rajeshindukuristudyplace.webnode.com/200000014-9621c971b8/accounting%20for%20managers.pdf							
2.	http://shodhganga.inflibnet.ac.in/bitstream/10603/70588/9/09_chapter%201.pdf							
3.	http://educ.jmu.edu/~drakepp/principles/module6/capbudtech.pdf							
4.	https://www.researchgate.net/publication/313477460_concept_of_working_capital_management							
References Books								
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							
Methods of Evaluation								
Internal Evaluation	Continuous Internal Assessment Test – Assignments, Seminars, Attendance and Class Participation					25 Marks		
External Evaluation	End Semester Examination					75 Marks		
Total						100 Marks		
Methods of Assessment								
BTL 1 - Recall (K1)	Simple definitions, MCQ, Recall steps, Concept definitions							
BTL 2 - Understand/ Comprehend (K2)	MCQ, True/False, Short essays, Concept explanations, Short summary or overview							
BTL 3 - Application (K3)	Suggest idea/concept with examples, Suggest formulae, Solve problems, Observe, Explain							
BTL 4 - Analyze (K4)	Problem-solving questions, Finish a procedure in many steps, Differentiate between various ideas, Map knowledge							
BTL 5 - Evaluate (K5)	Longer essay/ Evaluation essay, Critique or justify with pros and cons							
BTL 6 - Create (K6)	Check knowledge in specific or offbeat situations, Discussion, Debating or Presentations							

COURSE DELIVERY PLAN

Period / Session	Session Topic Unit wise	Pertaining CO/CLOs & BTL	Topic Learning Outcome (TLO)	Instructional Methods	Assessment Method for TLO
1	Unit I – Financial Accounting–Meaning-Objectives-functions	CO1 & BTL 2	Understand and over view of Financial Accounting	Lecture / PPT	Discussion Forums
2	Branches of Accounting: Financial,	CO1 & BTL 4	understanding and analysing	Lecture / PPT	Discussion Forums
3	Cost and Management Accounting	CO1 & BTL 4	Understand and learning	Interactive Learning	Discussion Forums

4	Accounting Concepts and conventions Journal –	CO1 & BTL 3, 4,6	To study and understand	Interactive Learning/PPT	Practice Quiz
5	journal	CO 1 & BTL3,4	Remembering and understanding	Interactive Learning	Discussion Forums
6	Ledger – Trial Balance	CO 1 & BTL3,4	Remembering and understanding	Interactive Learning/PPT	Discussion Forums
7	Trial Balance	CO1 & BTL3,4	Understanding & Remembering & learning	Interactive Learning	Discussion Forums
8	Preparation of Final Accounts: Trading, Profit and Loss Account	CO1 & BTL3,4	Comprehend Final accounts	Interactive Learning	Discussion Forums
9	Trading, Profit and Loss Account	CO1 & BTL3,4	Learning and understanding	Lecture / PPT	Discussion Forums / practise quiz
10	Balance Sheet(problems)	CO1 & BTL3,4	Comprehend Profit & Loss account	Interactive Learning	Discussion Forums
11	Balance Sheet(problems)	CO1 & BTL3,4	Learning, understanding the Balance sheet	Lecture / PPT	Discussion Forums
12	International Accounting Standards-IFRS	CO1 & BTL3,4	Learning, understanding the Balance sheet	Lecture / Discussion on reports	Discussion Forums
13	CIA	-----	----	----	Internal I
14	Unit II – Financial statement analysis - Objectives	CO2 & BTL2	Understand and overview of credit syndication	Interactive Learning	Discussion Forums
15	Techniques of Financial Statement Analysis: Common size	CO 2 & BTL 2	Design capital structure	Lecture/ PPT	Discussion Forums
16	Comparative Financial Statements	CO 2 & BTL 3	Understand the Basic Concepts	Interactive Learning	Discussion Forums
17	Trend analysis	CO 2 & BTL 5	Learning & understand	Interactive Learning	Practise quiz
18	Ratio Analysis	CO2 & BTL 2	Understanding Ratio analysis	Lecture/ PPT	Discussion Forums
19	Fund flow statement	CO2 & BTL 4	Understanding the market	Lecture/ PPT	Practise quiz
20	Statement of changes in Working Capital	CO2 & BTL 2	Understand the importance of issues	Lecture/ PPT	Discussion Forums
21	Preparation of fund flow statement	CO2 & BTL2	Learning and understanding fund flow	Interactive Learning	Discussion Forums

22	Cash flow statement analysis	CO2 & BTL 3	Learning and understanding Cash flow statement	Lecture/ PPT	Discussion Forums
23	Cash flow statement analysis	CO2 & BTL 3,4	Learning and understanding Cash flow statement	Interactive Learning	Discussion Forums
24	Distinction between fund flow and cash flow statement-problem	CO2 & BTL 3,4	Comprehend on Fund flow & cash flow statement	Interactive Learning	Discussion Forums
25	Distinction between fund flow and cash flow statement-problem	CO2 & BTL 3,4	Comprehend on Fund flow & cash flow statement	Interactive Learning	Discussion Forums
26	CIA	-----	----	----	Assignment & Student Presentation
27	Unit III -Marginal costing-Definition	CO3 & BTL 2	Comprehend on Marginal costing	Lecture	Discussion Forums
28	Distinction between marginal costing and absorption costing	CO 3 & BTL 2	Comprehend on absorption costing	Lecture / PPT	Discussion Forums
29	Break even point analysis	CO 3 & BTL2	Comprehend on Break even point	Lecture / PPT	Discussion Forums
30	Contribution	CO 3 & BTL2	Understanding on Sales, Variable cost & contribution	Lecture / PPT	Discussion Forums
31	P/v Ratio,	CO 3 & BTL2	Understanding on Profit volume ratio	Interactive Learning / Self - Study	Discussion Forums
32	Margin of safety	CO 3 & BTL2	Learning about Margin of safety	Interactive Learning / Self - Study	Discussion Forums
33	Decision making under marginal costing system	CO 3 & BTL2	Knowledge on decision making	Interactive Learning/ Self - Study	Discussion Forums
34	key factor analysis	CO3 & BTL4	Understanding the key factor analysis	Lecture / PPT	Discussion Forums
35	Make or buy decisions	CO3 & BTL4	Knowledge on make or buy	Interactive Learning/ Self - Study	Assignment
36	Make or buy decisions	CO3 & BTL4	Knowledge on make or buy	Interactive Learning/ Self - Study	Discussion Forums
37	Export decision sales mix decision -	CO3 & BTL4	Study on export decision sales	Interactive Learning/ Self - Study	Discussion Forums

38	Export decision sales mix decision - Problems	CO3 & BTL4	Study on export decision sales	Interactive Learning/ Self - Study	Discussion Forums
39	CIA	-----	----	----	Internal II
40	Budget, Budgeting,	CO4& BTL1	Understand the concept	Lecture	Discussion Forums
41	Budgeting Control	CO4& BTL3	Comprehend on budgeting control	Lecture / PPT	Discussion Forums
42	Budgeting Control	CO4& BTL3	Comprehend on budgeting control	Interactive Learning	Discussion Forums
43	Types of Budgets	CO4& BTL3	Following the budgets	Lecture / PPT	Discussion Forums
44	Types of Budgets	CO4& BTL3	Following the types of Budget	Interactive Learning	Discussion Forums
45	Preparation of Flexible	CO4& BTL3	Comprehend the flexible budget	Lecture / PPT	Assignment Peer Review
46	Preparation of Flexible	CO4& BTL3	Understanding the flexible budget with interaction	Lecture / PPT	Discussion Forums
47	fixed Budgets,	CO4& BTL3	Comprehend fixed budgets	Lecture	Discussion Forums
48	master budget	CO4 & BTL3,4	Understand the master budget	Interactive Learning	Discussion Forums
49	Cash Budget-Problems	CO4 & BTL3,4	Understand & solve cash budget	Interactive & Self study	Discussion Forums
50	Cash Budget-Problems	CO4 & BTL3,4	Understand & solve cash budget	Interactive & Self study	Discussion Forums
51	Zero Base Budgeting	CO4 & BTL4	Understand zero base budget	Interactive & Self study	Discussion Forums
52	CIA	-----	----	----	Assignment & Student Presentation
53	Unit V – Cost Accounting: Meaning objectives	CO5& BTL1	Understand the objectives	Lecture/PPT	Discussion Forums
54	Elements of cost sheet (problems)	CO5& BTL3	Learning on cost sheet	Lecture/Self study	Discussion Forums
55	Classification of cost-Cost unit and cost centre	CO5& BTL3	Comprehend on classification of costs	Interactive Learning	Discussion Forums
56	Methods of Costing	CO5& BTL1	Learning & understanding	Lecture / PPT	Discussion Forums
57	Techniques of costing	CO5& BTL3	Learning the techniques	Interactive Learning	Assignment Peer Review
58	Standard costing and variance analysis	CO5& BTL3	Comprehend on standard costing	Lecture / PPT	Discussion Forums
59	Reporting to Management	CO5& BTL4	Comprehend on Reports	Interactive Learning	Discussion Forums
60	Uses of accounting information in managerial decision making	CO5& BTL4	Learning on managerial decision making	Lecture / PPT	Discussion Forums

61	Reporting – Accounting Standards and Accounting Disclosure practices in India	CO5 & BTL3	Understanding accounting standards	Interactive Learning	Assignment Peer Review
62	Reporting – Accounting Standards and Accounting Disclosure practices in India	CO5 & BTL3	Understanding accounting standards	Lecture / PPT	Discussion Forums
63	Exposure to practical knowledge of using accounting software – Open source	CO5 & BTL4	Comprehend accounting software	Interactive Learning	Discussion Forums
64	Exposure to practical knowledge of using accounting software – Open source	CO5 & BTL4	Comprehend accounting software	Interactive Learning	Discussion Forums
65	CIA	-----	-----	-----	Review & Improvement
Model Examination					

COURSE ASSESSMENT PLAN

Continuous Internal Assessment (CIA)	Learning Outcome for Assessment	CO/CLOs	Assessment Method / Activity	Corrective Action	Duration (Hrs)	Weightage
Unit I	Be able to understand the fundamentals of principles of financial, cost and management accounting	CO1	Internal I	Assignment & Peer Review	1.5	15%1
Unit II	Be able to prepare, analyze and interpret financial statements	CO2	Discussion Forums & Practice Quiz	Assignment & Peer Review	1	10%
Unit III	Be able to use the tools and techniques of financial analysis.	CO3	Internal II	Assignment & Peer Review	1.5	15%
Unit IV	Be able to take decisions using management accounting tools.	CO4	Discussion Forums & Practice Quiz	Assignment & Peer Review	1	10%
Unit V	Be able to prepare the reports with the accounting tools and facilitate and take managerial decisions.	CO5	Model Exam	Assignment & Peer Review	3	50%
Internal Marks – 25 (20 CIA + 5 Attendance)						

FACULTY SIGNATURE

Head -DoMS

Head - IQAC