

PROGRAMME NAME : B.A(Hons) Business Economics (SEM - I)**COURSE NAME : Accounting For Managers**

SEMESTER DURATION : July to November		
Week	Topic(s)	Teaching Methodology Adopted/ Continuous Internal Evaluation
1	Unit I Accounting Fundamentals Concept of Financial Accounting. Types of Accounting: Financial, Cost and Management Accounting	Explaining and Lecturing, Questioning and Testing
2	Accounting as an Information System. The users of Financial Accounting Information and their needs. Qualitative Characteristics of Accounting Information Functions, Advantages and Limitations of Financial Accounting. Basis of Accounting; Cash basis and Accrual basis.	Demonstrating, Explaining of lecturing, Collaborating
3	The nature of Financial Accounting Principles – Basic Concepts and Conventions: Entity, Money Measurement, Going Concern, Cost, Realisation, Accruals, Periodicity, Consistency, Prudence (Conservatism), Materiality and Full Disclosures. Financial Accounting Standards: concept, benefits, procedure for issuing Accounting Standards in India. Salient features of Accounting Standard (AS): 1 (ICAI). Introduction to international financial reporting standards (IFRS).	Learning by teaching, Demonstrating, Collaborating
4	Unit –II Double entry Book Keeping Data Entry in the primary and secondary books of accounts - Preparation of Trial Balance.	Questioning and Testing, Explaining and Lecturing, Problem Solving
5	Preparation of Final Accounts (Sole Trader); Trading and Profit and Loss account, Balance Sheet	Learning by teaching, Demonstrating, Collaborating

6	Unit –III Cost and Management Accounting Basics of cost and management accounting.Elements of cost and cost determination	Learning beyond classrooms, Collaborating
7	Cost Classification by Business Function. Cost Classification for Planning, Control and Decision Making. Cost Control. Cost Reduction. Cost Management. Cost Sheet.	Stimulated classroom environment, Q & A Session
8	Cost Behaviour-- Variable cost, Fixed cost and Mixed cost Behaviour. Importance of analysing Cost Behaviour and Cost Segregation	Questioning and Testing, Explaining and Lecturing, Problem Solving
9	Cost Behavior and Income Determination. Absorption Costing.Variable Costing.Comparison of Absorption Costing and Variable Costing.Reconciling Absorption Costing Profit and Variable Costing Profit	Learning by teaching, Demonstrating, Collaborating
10	Benefits and Shortcomings of Variable Costing.	Learning beyond classrooms, Collaborating
11	Unit –IV Financial Analysis Meaning and Types of Financial Statements.Nature of Financial Statements.Limitations of Financial Statements Meaning of Cash Flow Statement. Preparation of Cash Flow Statement as per Accounting Standard (AS): 3 (Revised) (ICAI): Indirect method only.	Stimulated classroom environment, Problem Solving Learning beyond classrooms, Collaborating
12	MID SEMESTER BREAK	
13	HOUSE EXAMS	
14	Analysis and Interpretation of Financial Statements.Techniques of Financial Analysis; Ratio Analysis; Advantages of Ratio Analysis.Limitations of ratio Analysis. Unit –V Planning and Control Budget and Budgetary control — basic concepts.	Learning by teaching, Demonstrating, Collaborating, Problem Solving

15	Classification of Budgets.Master budget.Fixed and Flexible Budgeting.Revision of Budgets. Zero Base Budgeting. Performance Report. Cost Volume Profit Analysis-- Concepts and Techniques.Contribution Margin Analysis.	Learning beyond classrooms, Collaborating, Q & A Session
16	Break even Analysis. Margin of safety.Angle of incidence.Applications of CVP Analysis.Limitations of CVP Analysis. Alternative Choice Decisions-- Decision making Process.	Questioning and Testing, Explaining and Lecturing, Problem Solving
17	Relevant costs. Special sales order problem. Shut down Decision. Make or Buy Decision. Joint Product Decisions.Product Mix Decisions.Replacement Decisions.	Learning by teaching, Demonstrating, Collaborating, Remedial classes for slow learners
18	Cost Management. Cost Sheet. Cost Behaviour-- Variable cost, Fixed cost and Mixed cost Behaviour. Importance of analysing Cost Behaviour and Cost Segregation	Questioning and Testing, Explaining and Lecturing, Q & A Session
19	Special sales order problem. Shut down Decision. Make or Buy Decision. Joint Product Decisions.Product Mix Decisions.Replacement Decisions.	Demonstrating, Explaining of lecturing, Collaborating