

JAWAHARLAL NEHRU TECHNOLOGICAL UNIVERSITY ANANTAPUR
MBA I Semester

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(17E00104) FINANCIAL ACCOUNTING FOR MANAGERS

The Objective of the course is to provide the basic knowledge of book keeping and accounting and enable the students to understand the Financial Statements and make analysis financial accounts of a company.

*** Standard discounting and statistical tables to be allowed in the examinations.**

1. **Introduction to Accounting:** Definition, Importance, Objectives, uses of accounting and book keeping Vs Accounting, Single entry and Double entry systems, classification of accounts – rules of debit & credit.
2. **The Accounting Process:** Overview, Books of Original Record; Journal and Subsidiary books, ledger, Trial Balance, Final accounts: Trading accounts- Profit & loss accounts- Balance sheets with adjustments, accounting principles.
3. **Valuation of Assets:** Introduction to Depreciation - Methods (Simple problems from Straight line method, Diminishing balance method and Annuity method). Inventory Valuation: Methods of inventory valuation (Simple problems from LIFO, FIFO, Valuation of goodwill - Methods of valuation of goodwill.
4. **Financial Analysis -I** Analysis and interpretation of financial statements from investor and company point of view, Liquidity, leverage, solvency and profitability ratios – Du Pont Chart -A Case study on Ratio Analysis
5. **Financial Analysis-II:** Objectives of fund flow statement - Steps in preparation of fund flow statement, Objectives of Cash flow statement- Preparation of Cash flow statement - Funds flow statement Vs Cash flow statement.

Textbooks:

- Financial Accounting, Dr.S.N. Maheshwari and Dr.S.K. Maheshwari, Vikas Publishing House Pvt. Ltd.,
- Accountancy .M P Gupta & Agarwal ,S.Chand

References:

- Financial Accounting , P.C.Tulisan ,S.Chand
- Financial Accounting for Business Managers, Asish K. Bhattacharyya, PHI
- Financial Accounting Management An Analytical Perspective, Ambrish Gupta, Pearson Education
- Accounting and Financial Management, Thukaram Rao, New Age Internationals.
- Financial Accounting Reporting & Analysis, Stice & Stice, Thomson
- Accounting for Management, Vijaya Kumar, TMH
- Accounting for Managers, Made Gowda, Himalaya
- Accounting for Management , N.P.Srinivasan, & M.Shakthivel Murugan, S.Chand