

Name of College: S. R. Luthra Institute of Management						
Faculty	Management		Program	Master of Business Administration (M.B.A.)		
Year	I		Version	2.0		
Semester	1		Effective From	July 2026		
Course Code	MMBA22101	Course Name	Accounting for Managers (AFM)			
Teaching Scheme				Examination Scheme		
Credits	Lecture (L)	Tutorial (T)	Practical (P)	CCE	SEE	Total
4	4	0	0	50	50	100

Course Outcomes:

CO	Students will be able to
CO1	<i>Explain</i> the basic accounting concepts, types, processes, and principles
CO2	<i>Apply</i> accounting knowledge of components of corporate financial statements from given financial information
CO3	<i>Evaluate</i> financial performance and position of a business using ratio analysis, comparative statements, common-size statements, and trend analysis for informed managerial decision-making.
CO4	<i>Recommend</i> optimal managerial decisions using cost-volume-profit and tactical decision-making techniques.

Mapping Course Outcomes to Program Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	1	1	1	1	2
CO2	3	2	1	1	1	2
CO3	3	3	1	1	1	2
CO4	3	3	1	1	1	2



Sr. No	Module	Description	CO	Marks	Hours
1	I	Introduction to Accounting:	1	10	12
		Basics of Accounting Concept of Accounting; Basics of Financial Accounting, Cost Accounting, Management Accounting; Basic terms: Assets, Liability, Income and expenses; Generally Accepted Accounting Principles; Accounting Process; Basic understanding of IFRS, AS, IND AS; Overview of Depreciation and its methods			
2	II	Corporate Financial Statements:	2	20	15
		Formats of Corporate Income Statement, Balance Sheet and Cash Flow Statement as per Companies Act, 2013			
		- Components of Corporate Income Statement: - Revenue from Operations, Other Income, Expenses. - Different types of profits: Gross Profit, EBITDA, Operating Profit/EBIT, EBT, Net Profit			
		- Components of Corporate Balance Sheet: - Shareholders' Funds, Non-current and Current Liabilities and Assets			
		- Components of Corporate Cash Flow Statement: - Operating, Investing and Financing activities			
3	III	Financial Statement Analysis:	3	10	18
		Ratio analysis			
		Comparative Financial Statements			
		Common Sized Statements			
		Trend Analysis			
4	IV	Cost Accounting:	4	10	15
		Meaning of cost, cost concepts and costs classification			
		Concept of Unit Costing			
		Cost Volume Profit analysis			
		Short term decision making like Selling price decisions, Make or buy decisions, Sales mix decisions, Selection of suitable method of production, Plant shut down decision			



References:

Books:	
1.	Arora, M. N. (2012). <i>Cost and Management Accounting</i> . Vikas Publishing House Pvt. Ltd
2.	Gupta, A. (2021). <i>Financial Accounting for Management: An Analytical Perspective</i> . Pearson.
3.	Khan, M. Y., & Jain, P. K. (2021). <i>Management Accounting</i> . McGraw-Hill Education (India) Pvt. Ltd.
4.	Rajasekaran, V., & Lalitha, R. (2011). <i>Financial Accounting</i> . Pearson.
5.	Shah, P. (2009). <i>Management Accounting</i> . Oxford Higher Education.
Newspapers / Magazines / Journals:	
1.	Journal of Finance
2.	The Chartered Accountant
3.	The Chartered Secretary
4.	The Management Accountant
Web Resources:	
1.	Business India / Business Today / Business World
2.	Business Standard/Economic Times/Financial Times/ Financial Express

