



**INSTRUCTION DIVISION**  
**FIRST SEMESTER 2016-2017**  
**Course Handout Part II**

Date: 02/08/2016

In addition to Part-I (General Handout for all courses appended to the timetable) this portion gives further specific details regarding the course.

**Course No.** : MBA G515  
**Course Title** : Financial and Management Accounting  
**Instructor-in-charge** : Udayan Chanda

**Scope & Objective:**

The common thread running through all the decisions taken by various managers is money and there is hardly any manager working in any organisation to whom money does not matter. This course has been designed keeping the above fundamental business concepts in mind. Efforts will be made to appreciate the basic understanding of accounting concepts, practices, preparation and analysis of financial statements using different management tools and techniques.

2. **Text book:** Anthony Robert N., Hawkins David F., Merchant Kenneth A., - *Accounting: Text and cases*, 12<sup>th</sup> edition-2007, Tata McGraw Hill

3. **Reference books:**

- R1: Williams, Haka & Bettner – Financial & Managerial Accounting – *The basis for business decisions*, 13<sup>th</sup> edition, Tata McGraw Hill
- R2: Warren Carl S., Reeves James M., Fess Philip E., - Financial and Managerial Accounting, Publisher: South-Western College.
- R3: Horngren Charles T., Datar Srikant M., Foster George - Cost Accounting, 11<sup>th</sup> Edition , Publisher: Prentice Hall.
- R4: Kimmel Paul D., Weygandt Jerry J., Kieso Donald E. - Financial Accounting : Tools for Business Decision Making, Publisher: Wiley..
- R5: Britton Anne & Proctor Ray - Financial Accounting with Managerial Accounting for Business Decisions, Pearson Publisher.



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**4. Course Plan:**

Lecture No.	Learning Objectives	Topics to be covered	Reference in Text Book (TB)
1-3	Introduction to Accounting	Concepts and Relevance of Accounting Information in the Business.	Chapter – 1,2 & 3,
	Accounting Concepts and practices	Golden Rules of Accounting, Types of Accounting	
4-5	Collecting, Recording and Reporting Accounting Information.	Journal Entries, Ledger and Trial Balance.	Chapter – 4
6-11	Collecting, Recording and Reporting Accounting Information.	Preparation of Financial Statement – Income & Expenditure, Sources and Applications of Funds, Funds Flow Statement.	Chapter – 5 to 12
12-18	Financial Statement Analysis and Forecasting.	Analysis of Financial Variables, Relevance and Techniques of Financial Statements – Ratio Analysis, SPACE, Balanced Score Card (BSC), Financial Forecasting Techniques.	Chapter 13 , 14
19-24	Management Accounting Tools and Techniques	Introduction to cost concepts, Understanding the nature and importance of various cost components.	Chapter 15,16 & 17
24-27	Budgetary Control Systems	Introduction to Various Control systems in an Organization, Preparation & Analysis of Budget as a tool for Management Control System.	Chapter 20,21,22, 23 & 24
28-30	Management Accounting Reporting Practices	Designing Cost Information for Management for Management Control System – Preparation of Cost Sheet, Understanding and Simulation of cost-volume-profit.	Chapter 25 &28





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Pilani Campus

**6. Evaluation Component**

S. No.	Evaluation Component	Duration	Max. Marks	Date & Time	Remarks
1	Mid-Semester Examination	90 Min.	30	6/10 4:00 - 5:30 PM	Closed book
2	Surprise Quizzes/Case Study /Article Presentations/Project		30	Open Book	
3	Comprehensive Examination	3 hrs	40	9/12 AN	Partly Open book

**7. Chamber Consultation Hour:** To be announced in the class.

**8. Notice:** All notices will be displayed on **Management Department Notice Board**.

**Instructor In-Charge**  
**MBA G515**



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