

## SEMESTER VI

Subject Code	Subject Name (Theory Courses)	Category	L	T	P	C
BA19602	FUNDAMENTALS OF ACCOUNTING	HS	3	0	0	3

Objectives:						
●	To create an awareness about the importance and usefulness of the accounting concepts and their managerial implications.					
●	To develop an understanding of the financial statements and the underlying principles and learn to interpret financial statements.					
●	To create awareness about cost accounting, different types of costing and cost management.					
●	Understand how financial statement information can help solve business problems and increase the ability to read and understand financial statements and related information					

<b>UNIT-I</b>	<b>INTRODUCTION TO ACCOUNTING</b>	<b>9</b>
Introduction to accounting : Meaning – Types of Accounting- Financial Accounting – Cost Accounting – Management Accounting – Users of accounting information -Accounting Cycle- Processing Accounting information.		
<b>UNIT-II</b>	<b>FINANCIAL ACCOUNTING</b>	<b>9</b>
Book Keeping and Record Maintenance, Fundamental Principles and Double Entry, Journal format - Ledger format-Trial Balance format ( Elementary Problem) - Format of Final Accounts- Introduction to Capital Expenditure and Capital Revenue		
<b>UNIT-III</b>	<b>ANALYSIS OF FINANCIAL STATEMENTS</b>	<b>9</b>
Types of Financial Statements- Tools and techniques of Financial Statement analysis – Ratio analysis ( Elementary Problems) – Trend Analysis and Trend Ratio ( Problems)		
<b>UNIT-IV</b>	<b>MANAGEMENT ACCOUNTING</b>	<b>9</b>
Comparative and Common Size Financial Statements – Working Capital Estimation ( Elementary Problem) – Introduction to Cash flow and Funds Flow statement – Difference between Cash flow and Funds Flow Statements		
<b>UNIT-V</b>	<b>COST ACCOUNTING</b>	<b>9</b>
Elements of Cost, Cost Behavior, Cost Sheet - Marginal Costing- Break Even Point Analysis ( Elementary Problems) - Cost Volume Profit Analysis- Budgets- Types - Flexible Budget and Fixed Budget (Elementary Problems)		
<b>Contact Hours</b>		<b>: 45</b>

Course Outcomes:	
On completion of the course, the students will be able to	
●	Understand the theories, concept, and evolution of management.
●	Demonstrate the ability to employ the management way of thinking.
●	Understand how organizations work and find it easier to grasp the intricacies of other management areas such as finance, marketing, strategy etc.
●	Understand the qualities of a leader in the managerial aspect in future terms.
●	Understand the managerial ethics and CSR and its importance.

Text Books:	
1	Robert N Anthony, David Hawkins, Kenneth Marchant, “Accounting: Texts and Cases”, Thirteenth Edition, McGraw-Hill, 2017.
2	M.Y.Khan&P.K.Jain, “Management Accounting”, Tata McGraw Hill, 2011.
3	R.Narayanaswamy, Financial Accounting – A managerial perspective, Fifth Edition, PHI Learning, New Delhi, 2011.

Reference Books:	
1	Jan Williams, “Financial and Managerial Accounting – The basis for business Decisions”, Fifteenth Edition, Tata McGraw Hill Publishers, 2010.
2	Horngren, Surdem, Stratton, Burgstahler, Schatzberg, “Introduction to Management Accounting”, Sixteenth Edition, PHI Learning, 2014.

3	Stice&Stice,” Financial Accounting Reporting and Analysis”,Eight Edition, Cengage Learning, 2010.
4	SinghviBodhanwala, “Management Accounting -Text and cases”, Third Edition, PHI Learning, 2018.
5	Ashish K. Battacharya, Introduction to Financial Statement Analysis, Elsevier, 2009.

**CO - PO – PSO matrices of course**

PO/PSO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PSO	PSO	PSO3
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2		
<b>BA19602.1</b>	2	1	2	1	2	3	2	2	-	-	2	2	-	-	-	
<b>BA19602.2</b>	2	1	2	2	2	3	3	3	-	-	2	2	-	-	-	
<b>BA19602.3</b>	2	1	2	3	2	3	2	2	-	-	2	2	-	-	-	
<b>BA19602.4</b>	2	1	2	3	2	3	1	1	-	-	2	2	-	-	-	
<b>BA19602.5</b>	2	1	2	3	2	3	2	2	-	-	2	2	-	-	-	
Average	2	1	2	2.4	2	3	2.2	2	-	-	2	2	-	-	-	

Correlation levels 1, 2 or 3 are as defined below:

1: Slight (Low) 2: Moderate (Medium) 3: Substantial (High)

No correlation: “-“