



**DR MPS MEMORIAL
COLLEGE OF BUSINESS STUDIES, AGRA**

INSTRUCTIONAL PLAN

LAST SESSION TOOK 45 LECTURE TO COMPLETE THE SYLLABUS.

Faculty Name- Jitendra Dubey

Course No. KMB013 Course Title: Financial Accounting for Managers

Textbook: (Book Bank – Given to Student)

Dr. Sakshi Vasudeva - Accounting for Financial Analysis

Other specific books: (Reference)

1. Maheshwari S.N & Maheshwari S K – A text book of Accounting for Management
2. Ambrish Gupta – Financial Accounting
3. Narayanswami - Financial Accounting

Detailed Plan for Lectures

Lecture No. Each Lecture of min. 45 minutes duration	Topic	Assignment/ Task to be assigned to students		Demonstration/ case study/ images/ animations etc.
		DOA	DOS	
Unit-1 1	Overview of Accounting, Users of Accounting			
2-3	Accounting concepts, conventions and principles.			PPT
4-5	Bookkeeping and Accounting, Accounting Terminologies	A1	Submit within week	
6	Accounting Equation			
7-8	Overview to Depreciation (SLM and WDV Method)			
Unit-2 9	International Accounting principles and standards			
10-11	Matching of Indian Accounting Standards with International Accounting Standards.			
12	Human Resource Accounting			
13	Forensic Accounting			
UNIT-3 14	Double entry system of accounting			PPT
15-16	Journalizing of transactions			
17	Ledger Posting			
18	Preparation of Trial Balance			
19-22	Final A/c (Profit & Loss A/c and Balance Sheet)			

23	Excel Applications to make Balance Sheet			
24	Case Studies			
UNIT-4 25-28	Ratio Analysis			PPT
29	Common Size Statement			
30	Comparative Balance Sheet			
31-33	Trend Analysis of manufacturing, service & banking organizations.			Analysis of Financial statements of Indian Co.
UNIT-5 34-35	Concept of Working Capital			PPT
36	Statement of Changes in working capital			
37-40	Preparation & Analysis of Fund Flow Statement			
41	Introduction of Cash Flow Statement			PPT
42	Cash & Non cash Transactions			
43	Difference between Cash flow and Fund flow			
44-46	Preparation & Analysis of Cash Flow Statement	A2	Submit within 10 Days	

Details of Assignments Planned:

Assignment No.	Details	Nature of Assignment	Expected outcome
1	Accounting Terminology and Principles	Descriptive	To understand the basics of Accounting.
2	Analysis of Cash Flow Statement of any Reliance Petroleum Ltd.	Analytical	To develop analytical skills.

Scheme for Class Assessment: (out of 50):

Component	Frequency	Marks out of 50
Attendance	Continuous	10
Assignments	twice	10
Class Internals	twice	30