

S. No.	Course Code	Course Name	Course Type	Cd	L	T	P	Marks		
								Sessional	Final Exam	Total
5	MBA-105	Financial Analysis and Reporting	Core	4	4	0	0	30	70	100

COURSE OUTCOMES:

At the end of the course the student will be able to: -	
CO1	Understand the accounting process and fundamentals of accounting principles.
CO2	Interpret the implication of financial accounting techniques.
CO3	Apply Cost Accounting Concepts, Budget Principles and its importance in business management decisions.
CO4	Analyze various financial statements to assess the financial performance and position of a company.
CO5	Interpret the applications of management accounting techniques.

Detailed Syllabus

Section A

UNIT I

Introduction: Financial accounting: Concept, importance and scope, accounting concepts, conventions; and Generally Accepted Accounting Principles (GAAP), Preparation of Journal, Ledger and Trial Balance.

(9 hours)

UNIT II

Final Accounts: Concepts and methods of Depreciation including straight line method, Diminishing balance method. Preparation of Final Accounts - Manufacturing Accounts, Trading & Profit and Loss A/C and Balance sheet. Adjustment in Final accounts.

(9 hours)

UNIT III

Cost Accounting and Budgetary Control: Cost Accounting: Concept, need, importance and scope, Preparation of Cost Sheet with element-wise classification of various costs. Budget and Budgetary control- Meaning, Characteristics of Budgetary control, Requisites for successful budgetary control system, Process of Budgeting, Classification and types of budgets, Preparation of Cash Budget and Flexible Budget, Performance Budgeting and Zero-Based Budgeting Performance Budgeting.

(12 hours)

Section B

UNIT IV

Management Accounting and Financial Analysis: Management Accounting - Concept, need, importance and scope. Ratio Analysis: Meaning, Importance, Liquidity Ratios and Profitability Ratios and Cash flow statement.

(9 hours)

UNIT V

Marginal and Standard Costing: Marginal Costing, Absorption costing and their difference, concept & utility of CVP analysis in business decision making. Standard costing and variance analysis - Material Variance and Labour Variance.

(9 hours)

Textbooks

S. No	Name of the Books	Name of Author	Publisher Name	Edition (Pub. Yr.)
1.	Financial Accounting	Tulsian P.C.	Pearson Education	13 th (2014)
2.	Management Accounting	Khan and Jain	Tata McGraw Hill Education Private Limited	8 th (2021)

Reference Books

S. No	Name of the Books	Name of the Author	Publisher Name	Edition (Pub. Yr.)
1.	Management Accounting	M Asharaf	Vikas Publication	3 rd (2013)
2.	Cost Accounting	Tulsian P.C.	Mc. Graw Hill	5 th (2009)