

<b>Course Code</b>	<b>MCO 101</b>
<b>Course Name</b>	<b>Accounting for Managerial Decision</b>
<b>Course Coordinator</b>	Dr. Varun Saini
<b>Credits Equivalent</b>	04 Credits: (One credit is equivalent to 10 hours of lectures / organized classroom activity/contact hours; 15 hours of class lectures/fieldwork / Tutorial / teacher-led activity and 05 hours of other workloads such as independent individual/ group assignments, presentations, panel discussion, quizzes, local survey, etc.)
<b>Course Objectives</b>	The main objective of this course is to understand the content of financial reports, various tools or techniques a manager can apply to analyse financial statements and role of financial information in decision making. After completing this course students will understand, <ul style="list-style-type: none"> <li>• Nature, process, users, terminology of accounting.</li> <li>• Basic Accounting Rules and types of accounting</li> <li>• Tools or techniques for analysis of financial statements of a Company</li> <li>• Cost Volume and Profit Analysis</li> </ul>
<b>Course Outcome (Cos)</b>	<ul style="list-style-type: none"> <li>• <b>CO1:</b> Advanced understanding and use of accounting theories, ideas, and frameworks in a variety of business contexts.</li> <li>• <b>CO2:</b> To learn skills to expertly record, classify, and summarize transactions per accounting rule and regulations, ensuring financial information reliability.</li> <li>• <b>CO3:</b> Use of suitable methods to analysing and summarising financial statements, aiding stakeholders in informed decisions about organizational performance.</li> <li>• <b>CO4:</b> To develop competence with their usage in managerial decision making and control.</li> </ul>
<b>Attendance</b>	Students are expected to attend all lectures in order to be able to fully benefit from the course. A minimum of 75% attendance is a must failing which a student may not be permitted to appear in the examination.
<b>Evaluation Criteria</b>	<ol style="list-style-type: none"> <li>1. Mid Term Examination: 20%</li> <li>2. End Term Examination: 60%</li> <li>3. Continuous Internal Assessment: 20% <ol style="list-style-type: none"> <li>a. Class participation= 5 (Note: Below 75%=0, 75-80%=1, Above 80-85%=2, Above 85-90%=3, Above 90-95%=4, Above 95%=5)</li> <li>b. Business plan development = 15</li> </ol> </li> </ol>
<b>Course Articulation Matrix of MCO-101 (Accounting for Decision Making)</b>	
<b>Program Outcomes/Program Specific Outcomes</b>	
<b>CO</b>	<b>PO<sub>1</sub> PO<sub>2</sub> PO<sub>3</sub> PO<sub>4</sub> PO<sub>5</sub> PO<sub>6</sub> PO<sub>7</sub> PO<sub>8</sub> PSO<sub>1</sub> PSO<sub>2</sub> PSO<sub>3</sub> PSO<sub>4</sub> PSO<sub>5</sub> PSO<sub>6</sub></b>

CO <sub>1</sub>	3	1	-	1	-	1	2	-	3	2	1	1	1	1
CO <sub>2</sub>	3	2	-	2	1	-	2	-	3	2	2	2	-	-
CO <sub>3</sub>	3	1	1	2	1	-	1	-	3	2	1	1	1	-
CO <sub>4</sub>	2	2	1	1	1	-	1	-	2	2	1	2	1	-

Unit	Course Contents	Hours
<b>I</b>	<b>Theoretical Framework</b>  <b>Accounting:</b> Meaning, Scope & functions, accounting concepts, assumptions and principles. Principles of Double Entry System and Classification of accounts.	<b>08</b>
<b>II</b>	<b>Preparation of financial statements(Theory only):</b> Accounting Cycle & Process: Introduction to Journalizing and its rules, rules & process of Ledger posting, preparation of Trial balance & its format., Trading account, Profit & Loss account and Balance Sheet.	<b>08</b>
<b>III</b>	<b>Ratio Analysis:</b> Use and significance of ratio analysis, Classification of ratios, Limitations of ratio analysis-Liquidity ratios, profitability ratios, Solvency ratios, Valuation ratios, Balance sheet ratios, Q ratio or Tobin's Q, PEG Ratio and DuPont chart/ratio.  <b>Case Study:</b> Analysis of a company's Financial Statements.	<b>08</b>
<b>IV</b>	<b>Inventory Valuation and Control:</b> Inventory Valuation: Meaning, Significance, and methods of inventory valuation FIFO, LIFO and Weighted Average.  Inventory Control Techniques: Determination of Stock Levels, Economic Order Quantity, Material Turnover Ratio, ABC Analysis and VED Analysis.	<b>08</b>
<b>V</b>	<b>Cost-Volume and Profit Analysis</b>  <b>Cost and its Components:</b> Marginal Cost, Fixed cost vs Variable cost, Marginal Cost Equation, Concept of Contribution, P/V ratio, Break-Even-point, Angle of Incidence and Margin of safety	<b>08</b>
	<b>Prescribed Text Books:</b> <ol style="list-style-type: none"> <li>1. Mathur Satish B.(2011). Accounting For Management. Tata McGraw Hill Education Pvt. Limited, India.</li> <li>2. Gupta Ambrish, (2012). Financial Accounting for Management: An Analytical Perspective. Pearson India.</li> <li>3. Khan, Jain, (2010). Management Accounting: Text, Problems and Cases. Tata McGrawa Hill Education Pvt. Limited, India.</li> <li>4. Hugh Coombs, Ellis Jenkins and David Hobbs,(2007). Management accounting: Principles and Applications. Sage South Asia Edition.</li> </ol>	

	<ol style="list-style-type: none"> <li>5. AnthonyA. Atkinson,G. Arunkumar, RobertS. Kaplan Ella MaeMatsumura, S.MarkYoung, (2009). Management Accounting. Pearson Education.</li> <li>6. Jiambalvo, (2011). Managerial Accounting. Wiley India.</li> <li>7. Subramanyam K.R,(2020).Financial Statement Analysis,11<sup>th</sup> Edition, Mcgraw Hill, India</li> <li>8. Thomas R. Robinson, Elaine Henry, et al.(2016), International Financial Statement Analysis, Wiley.</li> </ol>
	<p><b>E Resources</b></p> <ol style="list-style-type: none"> <li>1. <a href="https://zu.edu.jo/UploadFile/Library/E_Books/Files/LibraryFile_91615_13.pdf">https://zu.edu.jo/UploadFile/Library/E_Books/Files/LibraryFile_91615_13.pdf</a></li> <li>2. <a href="https://onlinecourses.nptel.ac.in/noc20_mg22/preview">https://onlinecourses.nptel.ac.in/noc20_mg22/preview</a></li> <li>3. <a href="https://nptel.ac.in/courses/110/101/110101">https://nptel.ac.in/courses/110/101/110101</a></li> <li>4. <a href="https://ncert.nic.in/ncerts/l/leac204.pdf">https://ncert.nic.in/ncerts/l/leac204.pdf</a></li> <li>5. <a href="http://epgp.inflibnet.ac.in/Home/ViewSubject?catid=23">http://epgp.inflibnet.ac.in/Home/ViewSubject?catid=23</a></li> <li>6. <a href="http://epgp.inflibnet.ac.in/">http://epgp.inflibnet.ac.in/</a></li> </ol> <p><b>Important Websites</b></p> <ol style="list-style-type: none"> <li>1. <a href="https://www.moneycontrol.com">https://www.moneycontrol.com</a></li> <li>2. <a href="https://www.business-standard.com/">https://www.business-standard.com/</a></li> <li>3. <a href="https://economictimes.indiatimes.com/">https://economictimes.indiatimes.com/</a></li> <li>4. <a href="https://www.icai.org/">https://www.icai.org/</a></li> <li>5. <a href="https://www.screener.in/">https://www.screener.in/</a></li> <li>6. <a href="https://www.sebi.gov.in/">https://www.sebi.gov.in/</a></li> <li>7. <a href="https://www.nseindia.com/">https://www.nseindia.com/</a></li> <li>8. <a href="https://icmai.in/icmai/">https://icmai.in/icmai/</a></li> <li>9. <a href="https://www.icsi.edu/home/">https://www.icsi.edu/home/</a></li> </ol> <p><a href="https://www.rbi.org.in/https://epgp.inflibnet.ac.in/Home/Downloadhttps://finance.careers360.com/articles/ca-intermediate-study-material#CA-Intermediate-2021-Study-Material">https://www.rbi.org.in/https://epgp.inflibnet.ac.in/Home/Downloadhttps://finance.careers360.com/articles/ca-intermediate-study-material#CA-Intermediate-2021-Study-Material</a></p>