

Programme: Master of Business Administration

Semester I

MBA 104-18

ACCOUNTING FOR MANAGEMENT AND REPORTING

Objective: This course aims to familiarize the students with various accounting concepts, tools and techniques and its application in managerial decision making. It also acquaints the students with the latest accounting practices and reporting standards.

Course Outcomes (COs)

Sr. No.	At the end of the course, the student will be able to:
CO1	To familiarize the students about the basic concepts, principles and process of accounting and to make them aware about the formats of financial statements of public limited, banking and insurance companies.
CO2	To explain the students about the concepts of cost and various intricacies for preparing the cost sheet.
CO3	To acquaint students about the decision making techniques using the concepts of marginal costing, standard costing and budgetary control.
CO4	To enable the students to analyse financial statements using various tools for financial analyse and interpret the financial position of a business organization.
CO5	To familiarize the students about the contemporary developments in the accounting.
CO6	To make students aware about the recent developments in financial reporting and regulations so that they may understand and appreciate the concept and process of harmonization of financial reporting practices.

(Source: IKGPTU Syllabus for Master of Business Administration (Affiliated Colleges), 2021. <https://ptu.ac.in/wp-content/uploads/2022/08/MBA-Upto-4th-Sem.-2021-onwards-affiliated-colleges.pdf>)