

**DR. A.P.J. ABDUL KALAM TECHNICAL UNIVERSITY
UTTAR PRADESH, LUCKNOW**



Evaluation Scheme & Syllabus

**MBA
(Common)**

First Year

**AS PER
AICTE MODEL CURRICULUM
& NEP 2020**

(Effective from the Session: 2024-25)

**MBA 1st Year Course Structure in accordance with
AICTE Model Curriculum & NEP 2020 Effective w.e.f.
Academic Session 2024-25**

Semester I

S. No.	Codes	SUBJECT	PERIODS			INTERNAL EVALUATION SCHEME				END SEMESTER EVALUATION		TOTAL	CREDIT
			L	T	P	CT	TA	PS	TOTAL	TE	PE		
1	BMB 101	MANAGEMENT CONCEPTS & ORGANISATIONAL BEHAVIOUR	4	0	0	20	10	0	30	70	0	100	3
2	BMB 102	MANAGERIAL ECONOMICS	4	0	0	20	10	0	30	70	0	100	3
3	BMB 103	FINANCIAL ACCOUNTING & ANALYSIS	3	1	0	20	10	0	30	70	0	100	3
4	BMB 104	BUSINESS STATISTICS & ANALYTICS	3	1	0	20	10	0	30	70	0	100	3
5	BMB 105	MARKETING MANAGEMENT	4	0	0	20	10	0	30	70	0	100	3
6	BMB 106	CREATIVITY, INNOVATION AND ENTREPRENEURSHIP	2	0	0	20	10	0	30	70		100	2
7	BMB 107	BUSINESS COMMUNICATION	3	1	0	20	10	0	30	70	0	100	3
8	BMB 151	IT SKILLS-1	0	0	3	20	10	0	30	-	70	100	3
9	BMB 152	MINI PROJECT -1	0	0	3	20	10	0	30	0	70	100	3
10	BVC 151	SPORTS & YOGA *	0	0	3	0	100	0	100	0	0	100	0
												1000	26

- Qualifying but Non Credit Course

FINANCIAL ACCOUNTING AND ANALYSIS

BMB 103

Course Credit: 3

Contact Hours: 40

Course Objectives:

- 1) To understand the fundamentals, basic theory and concepts of financial accounting.
- 2) To have a knowledge about various Accounting Standards used in preparation of financial statements.
- 3) To have an understanding of preparation and presentation of financial statements.
- 4) To acquire knowledge about various techniques used for analysing financial statements with its application.
- 5) To enable students acquainted with current trends and social responsibility accounting.

UNIT I (4 Hrs)

Meaning and Scope of Accounting: Evolution and Users of Accounting, Basic Accounting terminologies, Principles of Accounting, Accounting Concepts & Conventions, Accounting Equation, Depreciation Accounting. GAAP(introduction).

UNIT II (10 Hrs)

Mechanics of Accounting: Accounting Standards and IFRS: International Accounting Principles and Standards; Matching of Indian Accounting Standards with International Accounting Standards, Double entry system of Accounting, journalizing of transactions; Ledger posting and Trial Balance.

UNIT III (12 Hrs)

Presentation of Financial Statement: Preparation of final accounts (Profit & Loss Account and Balance Sheet) according to companies act 2013 (vertical format), Excel Application to make Balance sheet, Case studies and Workshops, Preparation of Cash Flow Statement and its analysis.

UNIT IV (8 Hrs)

Analysis of financial statement: Ratio Analysis- Solvency ratios, Profitability ratios, activity ratios, liquidity ratios, Market capitalization ratios; leverage Ratio, Detailed Analysis using excel application.

UNIT V (6 Hrs)

Financial Statement Analysis and Recent Types of Accounting: Common Size Statement; Comparative Balance Sheet and Trend Analysis of manufacturing, Service & banking organizations, Case Study and Workshops in analysing Balance sheet. Human Resource Accounting, Forensic Accounting, Accounting for corporate social responsibility.

Course Outcome:

After successful completion of this course students will be able to

S.No	Course Outcome	Bloom's Taxonomy
1	CO1. Understand and apply accounting concepts, principles and conventions for their routine monetary transaction.	Knowledge (K2)/ Comprehending (K 3)
2	CO2. Understand about IFRS, Ind AS and IAS for preparation and reporting of financial statements.	Knowledge (K2) Synthesizing (K6)/
3	CO3. Create and prepare financial statements and Cash flow in accordance with Generally Accepted Accounting Principles	Remembering (k1)
4	CO4. Analyse, interpret and communicate the information contained in basic financial statements and explain the limitations of such statements.	Analysing (K 4) / Evaluating (K7))
5	CO5. Recognising various types of accounting and utilize the technology and social responsibility in facilitating and enhancing accounting and financial reporting processes	Knowledge (K2) Applying (K 4)

Suggested Readings

1. Maheshwari S.N & Maheshwari S K – A text book of Accounting for Management (Vikas, 10th Edition)
2. Essentials of Financial Accounting (based on IFRS), Bhattacharya (PHI, 3rd Ed)
3. Khan and Jain - Financial Management (Tata McGraw Hill, 7th Ed.)
4. PC Tulsian- Financial Accounting (Pearson, 2016)
5. Dhamija - Financial Accounting for managers: (Prentice Hall, 2nd Edition).
6. Narayanswami - Financial Accounting: A Managerial Perspective (PHI, 5th Ed)
7. DhaneshkKhatrri- Financial Accounting (TMH, 2015)
8. Ambrish Gupta - Financial Accounting: A Managerial Perspective (Prentice Hall, 4th Edition)
9. Ramchandran & Kakani - Financial Accounting for Management (TMH, 2nd Edition).
10. Mukherjee - Financial Accounting for Management (TMH, 2nd Edition).