COURSE NO: THMC-104
TITLE: ACCOUNTING FOR MANAGERIAL DECISIONS
TOTAL CONTACT HOURS: (60 HOURS)

Objectives of the Course: To familiarize students with basic concepts and principles of financial accounting and enable them to develop skills of analyzing financial and cost data for managerial decisions.

Module 1: Nature of Accounting (15 Hours)

Module 2: Final Accounts and Analysis (15 Hours)
Basic Financial statements – Finalization of accounts – Fund flow- cash flow.

Module 3: Costing (10 Hours)
Basic Concepts in Costing; Studying underlying elements of cost; Preparing and understanding Cost sheets; Integral accounting; Reconciliation of costing and financial profit.

Module 4: (10 Hours)
Cost volume profit analysis as techniques for decision making. Study of Break-even-point and Sensitivity analysis

Module 5: (10 Hours)
Budgeting and Budgetary control

Recommended Reading list:
8. Edited by MadhuBubhash: Financial Analysis of Indian Companies -Selected case studies, Global Data Services India Ltd.
10. J. Made Gawda: Management Accounting, HimalayaBook Publishing
13. Ravi M. Kishore: *Cost and Management Accounting* published by Taxmann Allied Services Pvt. Ltd.

The following websites are suggested to refer for some valuable input for the study and analysis.

6. http://www.sebiedifar.nic.in
11. http://www.accountancy.com