



Sir M. Visvesvaraya Institute of Technology

Bengaluru - 562157

Approved by AICTE | Affiliated to VTU Belagavi | Accredited by NAAC

Department of MBA

Course File

Name of the Faculty

: ASHWINI. A

Academic Year

: 23-24

Name of the Subject with code :

AM

Name of the faculty

:

Semester and year

: 1st

SL No	Contents in Course File	Page Number
1.	Department Vision, Mission, PEOs, PSOs, Pos	
2.	Subject Allotment order	
3.	Course information sheet	
4.	Calendar of Events	
5.	Time Table of the class and Individual Time Table of the faculty	
6.	Student List	
7.	Syllabus copy for the course	
8.	Lesson Plan	
9.	Evaluation Pattern for the course	
10.	CO-PO-PSOs Mapping and justification	
11.	CO-PO Attainment sheet of the previous year for the same course Actions taken to improve the attainment and report MoM from DAAC(DEPT Academic Advisory Committee)	
12.	Lab Course Plan with CO/PO/PSO Mapping for Lab(IPCC) CO PO mapping print out sheet for Lab CO-PO Justification for the correlation given 1,2,3 for Lab CO-PO Attainment sheet for Lab CO-PO Attainment sheet of the previous year for the same lab course Continuous Improvement Evaluation (CIE) in Lab sheet.	
13.	Gaps in the curriculum as identified during the introduction of new scheme	
14.	Topics Beyond Syllabus to bridge the Gaps in the Curriculum	
15.	Internal Test Question papers with CO -PO mapping and Blooms Taxonomy with scheme of evaluation.	

16.	Internal Marks	
17.	List of slow learners and attendance sheet of the remedial classes conducted and impact analysis.	
18.	List of fast learners and their achievements	
19.	Tutorial sheets(If applicable)	
20.	Course Material	
21.	Pedagogical/Innovative Teaching	
22.	Impact Analysis sheet of Assignment/Seminar/Workshop along with PO attainment	
23.	Course end survey by the students.	
24.	Student Feedback	
25.	Result Analysis	
26.	CO-PO Attainment sheet	
27.	Additional Responsibilities if any	


Signature of Staff


Signature of HOD

Sir M Visvesvaraya Institute of Technology

Department of MBA

VISION OF THE DEPARTMENT

- To become a preferred destination for quality Management Education by developing business leaders.

MISSION OF THE DEPARTMENT

- To provide high quality Management education through innovative teaching & learning practices.
- To transfer the knowledge of current industry practices gained by means of Industry Institute Interaction, Management Development Programs, Research and Consultancies.
- To foster work culture that reflects the industry trends and practices.
- To develop an effective and socially responsible managers by imbibing the concern for society.

PEOs STATEMENTS

- **PEO 1:** Graduates shall be able to demonstrate the knowledge and skill set required for competing in the global market.
- **PEO 2:** Graduates will engage in continuous learning leading to achieve higher qualification and career enhancement.
- **PEO 3:** Graduates will demonstrate leadership, team spirit, and professional behavior.
- **PEO 4:** Graduates shall be equipped to become entrepreneurs & abide by social values and ethics.

PROGRAM OUTCOMES (POS)

- Apply knowledge of management theories and practice to solve business problems
- Foster analytical and critical thinking abilities for data-based decision making
- Ability to develop value-based leadership
- Ability to understand, analyze and communicate global, economic, legal, and ethical aspects of business.
- Ability to lead themselves and others in the achievement of organizational goals contributing effectively to a team environment

PROGRAMME SPECIFIC OUTCOMES

The post graduate students of the department shall be able to

- PSO1) Comprehend the contemporary features and characteristics of Business Management Science and its administration.
- PSO 2) Analyse and interpret the dynamic situations for making Business Management strategies and decisions at the national and global level.
- PSO 3) Handle responsibility with the ethical values for all actions undertaken by them.
- PSO 4) Adapt and focus on achieving the organizational goal and objectives with complete zeal and commitment

SIR M.VISVESVARAYA INSTITUTE OF TECHNOLOGY
DEPARTMENT OF MANAGEMENT STUDIES
SUBJECTS, SUBJECT CODE & FACUTLY - ODDSEM (1st& 3rd) 2023-24
1st Semester-2024

Subject		Subject Code	Faculty			
			Section A		Section B	
Principles of Management and Organisational Behaviour	PMOB	22MBA11	Mrs. SWARNALATHA	SL	Mrs. Banishree Shukla	BS
ENTREPRENEURSHIP DEVELOPMENT	ED	22MBA12	Mrs. SRILAKSHMI .V	SVR	Ms. SHEETHAL.C	SH
Accounting for Managers	AM	22MBA13	Mrs. ASHWINI A	AA	Mrs. VIDHYASHREE M	VM
STATISTICS FOR MANAGERS	SM	22MBA14	Mrs. Banishree Shukla	BS	Mrs. PRIYA CHOUDHARY	PC
MARKETING MANAGEMENT	MM	22MBA15	Mrs. PRIYA CHOUDHARY	PC	Mrs. DEEPTHI J R	DJR
BUSINESS COMMUNICATION	BC	22MBA16	Ms. SHEETHAL.C	SH	Ms. Bhavyashree N	BN

3rd Semester 2023

Common Subject		Subject Code	Sec	Faculty	
LOGISTICS AND SUPPLY CHAIN MANAGEMENT	LSCM	22MBA31	A	Mrs. PRIYA CHOUDHARY	PC
			B	Mrs. DEEPTHI J R	DJR
Information Technology for Managers	ITM	22MBA302	A	Mrs. SRILAKSHMI .V	SVR
			B	Mrs. SWARNALATHA	SL

Marketing Specialization		Subject Code	Faculty	
CONSUMER BEHAVIOUR	CB	22MBAMM303	Mrs. Banishree Shukla	BS
Sales and Retail Management	SRM	22MBAMM304	Mrs. SWARNALATHA	SL


Mr. Ashwini A
Assistant Professor


Dr. Priyanka Sharma
HOD

COURSE INFORMATION SHEET

Course Name / Code	Accounting for Managers / 22MBA13		
Degree / Branch	P G / MBA		
Course Credit	4		
Course Category	<i>Core Subject</i>		
Course Teacher Contact Details	Course Teacher Name	Contact Details	
		Mobile	E-mail
	Ms. Ashwini A	9538969890	ashwini_mba@sirmvit.edu
Head of the Department	Dr. Priyanka Sharma		



ವಿಶ್ವೇಶ್ವರಯ್ಯ ತಾಂತ್ರಿಕ ವಿಶ್ವವಿದ್ಯಾಲಯ

("ವಿ ಟಿ ಯು ಅಡಿನಿಯಮ 1994"ರ ಅಡಿಯಲ್ಲಿ ಕರ್ನಾಟಕ ಸರ್ಕಾರದಿಂದ ಸ್ಥಾಪಿತವಾದ ರಾಜ್ಯ ವಿಶ್ವವಿದ್ಯಾಲಯ)

VISVESVARAYA TECHNOLOGICAL UNIVERSITY

(State University of Government of Karnataka Established as per the VTU Act, 1994)

Phone : 0831-2498100 / 24054

Fax : 0831-2405467

Email : registrar@vtu.ac.in

Web : https://vtu.ac.in

Prof. B. E. Rangaswamy, Ph.D.
REGISTRAR

REF: VTU/BGM/BoS/Academic Calendar/2023-24 604

DATE: 12.02.2024

Revised-NOTIFICATION

Subject: Revised-Tentative Academic Calendar of 1st semester of
MCA/M.Tech/MBA/M.Arch /M.Plan./M.Sc. programs, regarding...

Reference: Hon'ble Vice-Chancellor's approval dated: 11.05.2024

The tentative academic calendar concerned to 1st semester of
MCA/M.Tech/MBA/M.Arch /M.Plan/ M.Sc. programs, for the academic year 2023-24 are
with this notified as mentioned below;

	I semester MCA/M.Tech/MBA /M.Arch/M.Plan/M.Sc Existing Dates	Revised Date	Remarks (If any)
Commencement of the Semester	12.02.2024	12.02.2024	
Commencement of Classes	12.02.2024	12.02.2024	
Last Working day of the Semester	25.05.2024	08.06.2024	
Practical Examination/ Internship Viva Voce/ Project viva	27.05.2024 To 31.05.2024	10.06.2024 To 15.06.2024	Not applicable to MBA
Theory Examinations	03.06.2024 To 20.06.2024	18.06.2024 To 05.07.2024	
Project/Internship	-----	08.07.2024 To 13.07.2024	Societal Project for MBA students
Commencement of NEXT Semester	25.06.2024	15.07.2024	

Please Note:

- The faculty/staff shall be available to undertake any work assigned by the university.
- Notification regarding the Calendar of Events relating to the conduct of University **Examinations** will be issued by the Registrar (Evaluation) from time to time.
- Academic Calendar **may be modified** based on guidelines/directions issued in the future by UGC/AICTE/State Government.

(Signature)

1/2



SIR M. VISVESVARAYA INSTITUTE OF
TECHNOLOGY,
BANGALORE - 562 157

RECORD FORMATS(ISO 9001:2008)

R/PP/04/02: Rev. 02

ACADEMIC YEAR: 2023-24 ODD SEM.

TIME TABLE WITH EFFECT FROM: 12/02/2023.

DEPARTMENT: MBA

SEMESTER		1 st	SECTION		“A”	ROOM NO.	012	Block Name		MCA BLOCK		
TIME	09.00AM to 09.55 AM		09.55 AM to 10.50 AM	10.50 AM to 11.00 AM	11.00 AM to 11.55 AM	11.55 AM to 12.50 PM	12.50 PM to 01.35 PM	01.35 PM to 02.30 PM	02.30 PM to 03.25 PM	03.25 PM to 04.20 PM		
DAY												
MON	ED		ED	TEA BREAK	SFM	SFM	LUNCH BREAK	MM	MM	LG // PDP		
TUE	AM		AM		PMOB	PMOB		ED	ED	LG // PDP		
WED	PMOB		PMOB		AM	AM		Club / Forum activities				
THR	SFM		SFM		MM	MM		BC	BC	LG // PDP		
FRI	BC		BC		AM	AM		SFM	SFM	LG // PDP		
SAT	Management Club				Management Club			Management Club				

SUB CODE	SUBJECT NAME	FACULTY NAMES
22MBA11	PMOB	Mrs. SWARNALATHA
22MBA12	ED	Mrs. SRILAKSHMI .V
22MBA13	AM	Mrs. ASHWINI A
22MBA14	SFM	Mrs. BANISHREE SHUKLA
22MBA15	MM	Mrs. PRIYA CHOUDHARY
22MBA16	BC	Ms. SHEETHAL.C

Time Table officer (TTO)	Chief Time Table Officer (CTO)	Head of the Department (HOD)	PRINCIPAL
Name: Ms. Ashwini A	Assoc. Prof. Halesh S.B	Dr. Priyanka Sharma	Prof. Rakesh S G
Signature:			

HEAD OF THE DEPARTMENT
Department of Management Studies
Sir M Visvesvaraya Institute of Technology
BANGALORE-562157



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Staff Timetable
01348 - Mrs. ASHWINI A

Sir M. Visvesvaraya Institute of Technology

Time Slot	Monday	Tuesday	Wednesday	Thursday	Friday
09:00 AM to 09:55 AM		22MBA13 - Accounting for Managers (Lecture) {MBA - 1 - 2023 BATCH SEC A}		Batch-1 22MBAFM306 - Banking & Services Operation (Lecture) {MBA - 3 - A 2022 BATCH}	
09:55 AM to 10:50 AM				Batch-1 22MBAFM306 - Banking & Services Operation (Lecture) {MBA - 3 - B 2022 Batch}	
10:50 AM to 11:00 AM					
11:00 AM to 1:55 AM	Batch-1 22MBAFM306 - Banking & Services Operation (Lecture) {MBA - 3 - A 2022 BATCH}		22MBA13 - Accounting for Managers (Lecture) {MBA - 1 - 2023 BATCH SEC A}		22MBA13 - Accounting for Managers (Lecture) {MBA - 1 - 2023 BATCH SEC A}
11:55 AM to 12:50 PM	Batch-1 22MBAFM306 - Banking & Services Operation (Lecture) {MBA - 3 - B 2022 Batch}				
12:50 PM to 01:35 PM					
01:35 PM to 02:30 PM		Batch-1 22MBAFM304 - Security Analysis & Portfolio Management (Lecture) {MBA - 3 - A 2022 BATCH}			Batch-1 22MBAFM304 - Security Analysis & Portfolio Management (Lecture) {MBA - 3 - A 2022 BATCH}
02:30 PM to 03:25 PM					
03:25 PM to 04:20 PM					

SIR M VISVESVARAYA INSTITUTE OF TECHNOLOGY
BANGALORE

DEPARTMENT OF MBA

Students list – “A” 2023

Sl.No	USN	Name of the Student
1	1MV23BA002	AISHREY M
2	1MV23BA003	AKSHITHA S
3	1MV23BA004	AMRUTHA V
4	1MV23BA005	ANIL CHALLAMARD
5	1MV23BA006	ANUPRIYA
6	1MV23BA008	ANUSHA GR
7	1MV23BA010	APARNA M
8	1MV23BA011	APOORVA M K
9	1MV23BA012	ARUN KUMAR R
10	1MV23BA013	ARUN R
11	1MV23BA014	ASHA N
12	1MV23BA016	ASHWINI L M
13	1MV23BA017	BALAJI V
14	1MV23BA018	BASAVARAJ M PATIL
15	1MV23BA019	BIHARATHI T R
16	1MV23BA020	BIHAVANA A
17	1MV23BA024	CHAITRA K
18	1MV23BA027	CHANNAKESHAVA S
19	1MV23BA028	CHARAN RAJU C P
20	1MV23BA031	DARSHANA KUMARA A S
21	1MV23BA032	DEEKSHITHA B U
22	1MV23BA033	DEEKSHITHA M
23	1MV23BA034	DEEPAK S R
24	1MV23BA037	DIVYA SHREE H L
25	1MV23BA038	G ABHINAV
26	1MV23BA039	G SHASHANK
27	1MV23BA041	GAGAN S
28	1MV23BA042	GANASHREE M
29	1MV23BA043	GANESH HEGDE
30	1MV23BA044	GOWNI PRASANNA AJITH
31	1MV23BA047	HARIKA B N

32	1MV23BA050	HARSHITHA C R
33	1MV23BA051	HARUSHA CV
34	1MV23BA056	JEEVANTH B G
35	1MV23BA060	KAVYA S
36	1MV23BA062	KAVYASHREE S
37	1MV23BA066	LAKSHMISHREE
38	1MV23BA067	LAVANYA K S
39	1MV23BA071	MADHU KUMAR M
40	1MV23BA076	MANOJ KUMAR M N
41	1MV23BA077	MARUTI
42	1MV23BA079	MEGHANA B N
43	1MV23BA081	MITHUN G S
44	1MV23BA084	NAVYASHREE G N
45	1MV23BA085	NAYNA R Y
46	1MV23BA088	PAVAN KUMAR B
47	1MV23BA090	PAVITHRA N
48	1MV23BA091	PAVITHRA N A
49	1MV23BA096	PUNITH R
50	1MV23BA108	SHASHANK V
51	1MV23BA109	SHASHIKUMAR B A
52	1MV23BA110	SIDDHANT SINGH
53	1MV23BA111	SNEHA B
54	1MV23BA112	SR SHREE CHARAN
55	1MV23BA113	SUDEEP KUMAR NK
56	1MV23BA114	SUSHMA RAMARADDER
57	1MV23BA115	TEJAS N
58	1MV23BA117	VARUN B HALLUR
59	1MV23BA118	VIDYASHREE C M

Accounting for Managers

Course Code **22MBA13** CIE Marks **50**

Teaching Hours/Week (L:P:SDA) **4:0:0** SEE Marks **50**

Total Hours of Pedagogy **50** Total Marks **100**

Credits **04** Exam Hours **03**

Course Learning objectives:

- To enable the students to understand the conceptual framework of accounting, reporting and financial statements.
- To enable the students in preparation of books of accounts and accounting records leading to final accounts and interpretation there-off.
- To acquaint the students with interpretation of accounting information and analyses of financial statements for decision making.

Module-1 (7 Hours)

Introduction to Accounting: Meaning and objectives, Need and Types of Accounting, Single Entry System, Double Entry System, Basics of Generally Accepted accounting Principles (GAAP) , IFRS, Indian Accounting Standards. Concepts and Conventions of Accounting. (Theory only)

Module-2 (9 Hours)

Accounting Cycle: Journal, Ledgers, Trial balance, Accounting equation, Users of Accounting information, subsidiary books including cash book with two and three column cashbook only. (Theory and Problems).

Module-3 (9 Hours)

Final Accounts of companies: Preparation of final accounts of companies in vertical form as per Companies Act of 2013 (Problems of Final Accounts with adjustments), Window dressing. Case Study problem on Final Accounts of Company-Appropriation accounts. (Theory and Problems).

Module-4 (9 Hours)

Analysis of Financial Statements: Meaning and Purpose of Financial Statement Analysis, Trend Analysis, Comparative Analysis, Financial Ratio Analysis, Preparation of Financial Statements using Financial Ratios, Case Study on Financial Ratio Analysis. Preparation of Cash flow Statement (indirect method). Lab compulsory for Financial Statement Analysis using Excel.(Theory and Problems).

Module-5 (6 Hours)

Bank Reconciliation statement: Rules for recording Receipts and Payments in cash book and bank pass book, reasons for differences in the balances of cash book and bank pass book. Meaning and Preparation of Bank reconciliation statement with Tally. (Theory and Problems).

Module-6 (10 Hours)

Depreciation and Emerging Issues in Accounting: Depreciation: Meaning, characteristics and causes of depreciation, Types of Depreciation. Tax implication of depreciation. (Problems only on straight line and WDV method).

Direct Taxation: Basic Concepts and definitions, Capital and revenue – receipts, expenditures, Basis of charge and scope of total income, Tax Planning, Tax Evasion and Tax Management, (Theory Only).

Emerging Issues in Accounting: Human Resource Accounting, Forensic Accounting, Green Accounting, Sustainability Reporting. (Theory only).

Assessment Details (both CIE and SEE)

The weightage of Continuous Internal Evaluation (CIE) is 50% and for Semester End Exam (SEE) is 50%. The minimum passing marks for the CIE is 50% of the maximum marks. Minimum passing marks in SEE is 40% of the maximum marks of SEE. A student shall be deemed to have satisfied the academic requirements (passed) and earned the credits allotted to each course if the student secures not less than 50% in the sum total of the CIE (Continuous Internal Evaluation) and SEE (Semester End Examination) taken together.

Continuous Internal Evaluation:

There shall be a maximum of 50 CIE Marks. A candidate shall obtain not less than 50% of the maximum marks prescribed for the CIE.

CIE Marks shall be based on:

- a) Tests (for 25Marks) and
- b) Assignments, presentations, Quiz, Simulation, Experimentation, Mini project, oral examination, field work and class participation etc., (for 25 Marks) conducted in the respective course. Course instructors are given autonomy in choosing a few of the above based on the subject relevance and should maintain necessary supporting documents for same.

Semester End Examination:

The SEE question paper will be set for 100 marks and the marks scored will be proportionately reduced to 50.

- The question paper will have 8 full questions carrying equal marks.
- Each full question is for 20 marks with 3 sub questions.
- Each full question will have sub question covering all the topics.
- The students will have to answer five full questions; selecting four full question from question number one to seven in the pattern of 3, 7 & 10 Marks and question number eight is compulsory.
- 40 percent theory and 60 percent problems in the SEE.

Suggested Learning Resources:

Books

1. Financial Accounting: A Managerial Perspective, Narayanaswamy R. 5/e, PHI, 2014.
2. A Text book of Accounting For Management, Maheswari S. N, Maheswari Sharad K. Maheswari, 2/e, Vikas Publishing house (P) Ltd.
3. Computerized Accounting, Neeraj Goyal, Rohit Sachdeva, Kalyani Publishers, 1e, 2018.
4. Accounting for Management-Text & Cases, S.K.Bhattacharya & John Dearden, Vikas Publishing House Pvt. Ltd., 3e, 2018.
5. Accounting and Finance for Non-finance Managers, Jai Kumar Batra, Sage Publications, 1e, 2018.
6. Financial Accounting, Jain S. P and Narang K L, Kalyani Publishers.
7. Direct Taxes Law and practice, Vinod Singhania and Kapil Singhania, Taxman Publications.

Web links and Video Lectures (e-Resources):

- <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-5New.pdf>
- <https://journals.sagepub.com/home/jaf>
- https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper5-Revised.pdf
- <https://books.mec.biz/tmp/books/Y3BMTIHRR2UE7LMTZG3T.pdf>
- <https://drnishikantjha.com/booksCollection/Financial%20Accounting%20-%20BMS%20.pdf>
- <https://www.pdfdrive.com/accountancy-books.html>
- https://onlinecourses.swayam2.ac.in/nou22_cm18/preview
- <https://www.coursera.org/lecture/uva-darden-financial-accounting/what-is-accounting-eXQEc>
- <https://www.youtube.com/watch?v=mq6KNVeTE3A>

Note: The aforesaid links and study material are suggestive in nature, they may be used with due regards to copy rights, patenting and other IPR rules.

Skill Development Activities Suggested

- To collect Annual reports of the companies and analyze the financial statements using different techniques and presenting the same in the class.
- To analyze the companies' cash flow statements and presenting the same in the class.
- To get exposed to use of accounting software (preferably Tally or ERP).
- To identify the sustainability report of a company and study the contents.

Course outcome

At the end of the course the student will be able to :

Sl. No.	Description	Blooms Level
CO1	Know what and how books of accounts and financial statements are prepared. .	L1
CO2	How to interpret financial statements of companies for decision making.	L1
CO3	Independently undertake financial statement analysis and take decisions.	L4,L6

Mapping of COS and POs

	PO1	PO2	PO3	PO4	PO5	PSO 1	PSO 2	PSO 3	PSO 4
CO1	1				2	3	2	3	4
CO2			2				2		
CO3				3				2	

AM

Assessment Details (both CIE and SEE)

The weightage of Continuous Internal Evaluation (CIE) is 50% and for Semester End Exam (SEE) is 50%. The minimum passing marks for the CIE is 50% of the maximum marks. Minimum passing marks in SEE is 40% of the maximum marks of SEE. A student shall be deemed to have satisfied the academic requirements (passed) and earned the credits allotted to each course if the student secures not less than 50% in the sum total of the CIE (Continuous Internal Evaluation) and SEE (Semester End Examination) taken together.

Continuous Internal Evaluation:

There shall be a maximum of 50 CIE Marks. A candidate shall obtain not less than 50% of the maximum marks prescribed for the CIE.

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- a) Tests (for 25Marks) and
- b) Assignments, presentations, Quiz, Simulation, Experimentation, Mini project, oral examination, field work and class participation etc., (for 25 Marks) conducted in the respective course. Course instructors are given autonomy in choosing a few of the above based on the subject relevance and should maintain necessary supporting documents for same.

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- 40 percent theory and 60 percent problems in the SEE.

Suggested Learning Resources:

Books

1. Financial Accounting: A Managerial Perspective, Narayanaswamy R, 5/e, PHI, 2014.
2. A Text book of Accounting For Management, Maheswari S. N, Maheswari Sharad K. Maheswari, 2/e, Vikas Publishing house (P) Ltd.
3. Computerized Accounting, Neeraj Goyal, Rohit Sachdeva, Kalyani Publishers, 1e, 2018.
4. Accounting for Management-Text & Cases, S.K.Bhattacharya & John Dearden, Vikas Publishing House Pvt. Ltd., 3e, 2018.
5. Accounting and Finance for Non-finance Managers, Jai Kumar Batra, Sage Publications, 1e, 2018.
6. Financial Accounting, Jain S. D and Narang K. I., Kalyani Publishers



SIR M.VISVESVARAYA INSTITUTE OF TECHNOLOGY
*Approved by AICTE-New Delhi, Affiliated to VTU, Belagavi, ISO 9001:2008
 certified Institution, Krishnadevarayanagar, Hunasamaranahalli, off
 International Airport Road, Bangalore 562157*

DEPARTMENT OF MBA

2022-23

PSO No	PSO Description
PSO1	Comprehend the contemporary features and characteristics of Business Management Science and its administration
PSO2	Analyse and interpret the dynamic situations for making Business Management strategies and decisions at the national and global level.
PSO 3	Handle responsibility with the ethical values for all actions undertaken by them
PSO 4	Adapt and focus on achieving the organizational goal and objectives with complete zeal and commitment

Course outcome 1st Sem 2023-24 Batch

Course code	Course outcome	Description
22MBA13	CO1	Know what and how books of accounts and financial statements are prepared. .
	CO2	How to interpret financial statements of companies for decision making.
	CO3	Independently undertake financial statement analysis and take decisions.

Mapping of COs and POs

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4
CO1	1				2	3			
CO2			2				2		
CO3				3				2	



USN

1

M

V

Sir M. Visvesvaraya Institute of Technology
Bangalore 562 157
INTERNAL TEST PAPER

TEST NO : I

SEM :
1stCOURSE/
BRANCH : MBA

MAX. MARKS : 25 DURATION : 60 Min

SUBJECT : ACCOUNTING FOR MANAGERS

Faculty Name : Ashwini A & Vidhyashree M

Instructions: Answer any one Question from each PART

BL – Bloom's Taxonomy Levels (1- Remembering, 2- Understanding, 3 – Applying, 4 – Analyzing, 5 – Evaluating, 6 - Creating)
CO – Course Outcomes PO – Program Outcomes; PI – Performance Indicator

Q.No	Question	Marks	CO	PO	BL	PI
PART A						
1	a) Explain the Concepts of Accounting.	5	1	1	2	1.3.1
	OR					
	b) List the Generally Accepted accounting Principles (GAAP).	5	1	1	1	1.2.1

PART B

2	a) Journalize the following transaction for the month of Dec 2023.	10	1	5	4	1.3.1
	a) Dec 1. Ajit Started business with cash Rs. 40,000 b) Dec 2. He paid into bank Rs. 2,000 c) Dec 10. He purchased furniture & paid by cheque Rs. 5,000 d) Dec 12. He sold goods to Arvind Rs. 4,000 on credit e) Dec 14. He purchased goods from Amrit Rs. 10,000 on credit f) Dec 15. He returned goods to Amrit Rs. 5,000 g) Dec 16. He received from Arvind Rs. 3,960 in full settlement h) Dec 20. He withdraw cash from business for personal use Rs. 2,000 i) Dec 24. He paid telephone charges Rs. 1,000 j) Dec 26. Cash paid to Amrit in full settlement Rs. 4,900 k) Dec 31. Goods distributed by way of free sample of Rs. 1,000					
	OR					
	b) Give accounting equation for the following transactions for the year 2023.	10	1	5	4	1.3.1
	1) Started business with cash Rs. 18,000. 2) Paid rent in advance Rs. 400. 3) Purchased goods for cash Rs. 5,000 & on credit Rs. 2,000. 4) Sold goods for cash Rs. 4,000 (costing Rs. 2,400). 5) Rent paid Rs. 1000 & rent outstanding Rs. 200. 6) Bought motorcycle for personal use Rs. 8,000. 7) Purchased equipment for cash Rs. 500. 8) Paid to creditors Rs. 600. 9) Depreciation on equipment Rs. 250. 10) Business expenses Rs. 400.					

PART C

3	a) A firm purchased machinery on 01/01/2022 at a cost of Rs. 52,380 & spent Rs. 1,620 on its installation. On January 1, 2022 another machinery for Rs. 19,000 was acquired. On 1 st July 2023 the machinery purchased on 01/01/2022 having become obsolete was auctioned for Rs. 28,600 & on the same date fresh machinery was purchased at a cost of Rs. 40,000. Depreciation was provided for annually on 31 st December @ 10% on WDV. Calculate machinery account for 3 years.	10	1	5	4	1.2.1
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Date

02 04 2024

Subject Code

22MBA13

OR

b) Enter the following in a three-column cash book-2022.

Dec 3: Balance of cash in hand Rs. 12,000, cash at bank Rs. 10,000
 Dec 5: Bought goods for cash Rs. 8,000
 Dec 6: Received cash from Mohit Rs. 13,000 & allowed discount Rs. 50
 Dec 8: Paid to Sajan & Co. Rs. 15,000 & received discount Rs. 100
 Dec 10: Withdraw from bank for personal use Rs. 3,000
 Dec 11: Sold goods for cash Rs. 4,000
 Dec 12: Paid into bank Rs. 6,000
 Dec 16: Received a cheque from Navin Rs. 16,000
 Dec 19: Withdraw from bank for office use Rs. 2,500
 Dec 24: Paid salaries by cheque Rs. 7,500
 Dec 30: Received cheque for commission Rs. 2,000 from Nisha & paid the same in the bank
 Dec 31: Interest on deposit Rs. 120

10

1


5

4

1.3.

CO1: Know what and how books of accounts and financial statements are prepared.


 Verified by
 QPSC Member


 Approved By,
 HOD



Scheme of Evaluation

INTERNAL ASSESSMENT, (CBCS Scheme)

Subject: AM
Marks: 50

Subject Code: 22MBA13
Date: 02/04/24

Program & Semester: 1st, MBA
Time: 9:30 am

Q.No	Answer-Key points	Marks
1(a)	Concepts of Accounting → Business entity concept → Money measurement → Dual aspect concept → Going concern concept → Cost concept → Accounting year concept → Matching concept → Realisation concept.	5
1(b)	① Principle of Regularity ② Principle of Consistency ③ Principle of Sincerity ④ Principle of Permanence of Methods ⑤ Principle of Non-compensation ⑥ Principle of prudence ⑦ Principle of continuity ⑧ Principle of periodicity ⑨ Principle of Materiality ⑩ Principle of Utmost good faith.	5

2(a) Journal entries for the month of Dec 2023

Date	Particulars	Dr	Cr
1/12	Cash a/c To Capital a/c [Being with started business with cash]	40000 —	— 40000
2/12	Bank a/c To Cash a/c [Being cash paid into bank]	2000 —	— 2000
10/12	Furniture a/c To Bank a/c [Being furniture purchased]	5000 —	— 5000
12/12	Arvind a/c To Sales a/c [Being goods sold to arvind]	4000 —	— 4000
14/12	Purchases a/c To Arvind a/c [Being goods purchased]	10000 —	— 10000
15/12	Arvind a/c To Purchase returns a/c [Being goods returned to arvind]	5000 —	— 5000
16/12	Cash a/c Discount a/c To Arvind a/c [Being cash received]	3960 40 —	— — 4000
20/12	Drawings a/c To Cash a/c [Being cash withdrawn for personal use]	2000 —	— 2000

24/12	Telephone charges a/c ^{Dr} To Cash a/c [Being telephone charges paid]	1000	-
		-	1000
26/12	Asset a/c ^{Dr} To Cash a/c To Discount a/c [Being cash paid to Anwar]	5000	-
		-	4900
		-	100
31/12	Advertisement a/c ^{Dr} To purchases a/c [Being goods distributed as sample]	1000	-
		-	1000
		79000	79000

10

2/b)

Transactions	Assets	=	Liabilities + Capital
① Started business	18000		0 + 18000
	18000		0 + 18000
② Paid Rent	- 400 + 400		0 + 0
	18000		0 + 18000
③ Purchased goods	+ 7000 - 5000		2000 + 0
	20000		2000 + 18000
④ Sold goods	+ 4000 - 2400		1600
	21600		2000 19600
⑤ Paid Rent	- 1000		0 - 1000
			200 - 200
	20600		2200 18400

Answer-Key points

Q.No

⑥ Bought motorcycle

$$20600 = 2200 + 18400$$

$$-8000 =$$

⑦ Purchased equipment

$$12600 = 2200 + 10400$$

$$-500$$

$$+500$$

$$0 + 0$$

⑧ Paid to creditors

$$12600 = 2200 + 10400$$

$$-600$$

$$-600 + 0$$

⑨ Dep on equipment

$$12000$$

$$1600 + 10400$$

$$-250$$

$$0 + -250$$

⑩ Business expenses

$$11750$$

$$1600 + 10150$$

$$-400$$

$$0 + -400$$

$$11350 = 1600 + 9750$$

Q.No

Answer-Key points

Marks

3A) or		Machinery A/c				Cr		10
Date	Particulars	J.F	Amt	Date	Particulars	J.F	Amt	
1/1/22	To Bank d/c ①		54000	31/12/22	By Dep ①		5400	
1/1/22	To Bank a/c ②		19000	31/12/22	By Dep ②		1900	
				31/12/22	By bal c/d ①		48600	
				31/12/22	By bal c/d ②		17100	
			73000				73000	
1/1/23	To bal b/d		48600	1/7/23	By Dep ①		2430	
1/1/23	To bal b/d		17100	1/7/23	By Bank ①		28600	
				1/7/23	By P&L a/c		17570	
				31/12/23	By Dep ②		1710	
				31/12/23	By Dep ③		2000	
				31/12/23	By bal c/d		53390	
			105700				105700	
1/1/24	To bal b/d		53390	31/12/24	By Dep (2+3)		5339	
				31/12/24	By bal c/d		48051	
			53390				53390	
1/1/25	To bal b/d		48051					

26)

Three Column Gsh Book

Date	Particulars	R. No.	Dr	Cr	Bank	Date	Particulars	R. No.	Dr	Cr	Bank
3/12	Total b/d		-	12000	10000	5/12	By purchases		-	8000	-
6/12	To Mohit a/c		50	13000	-	8/12	By Sajana/c		100	15000	-
12/12	To Sales			4000		10/12	By Drawing/c				3000
12/12	To Cash a/c	C	-	6000		12/12	By Bank a/c	C		6000	-
16/12	To Cash a/c	C	-	16000		16/12	By Bank a/c	C		16000	-
19/12	To Bank a/c	C		2500	-	19/12	By Cash a/c	C		-	2500
30/12	To Cash a/c	C		2000		24/12	By Salaries a/c			-	7500
31/12	To Int			120		30/12	By Bank a/c	C		2000	-
						31/12	By bal c/d			500	21120
			50	31500	34120				100	31500	24120
1/1	To bal b/d			500	21120						

Answer-Key points

Date 05 06 2024

Subject Code 22MBA13



USN 1 M V

Sir M. Visvesvaraya Institute of Technology
Bangalore 562 157

INTERNAL TEST PAPER

TEST NO : II SEM : 1st COURSE/BRANCH : MBA MAX. MARKS : 25 DURATION : 60 Min

SUBJECT : ACCOUNTING FOR MANAGERS

Faculty Name : Ms.Ashwini A , Ms.Vidhyashree M

Instructions: Answer any one Question from PART A & PART B is CompulsoryBL – Bloom's Taxonomy Levels (1- Remembering, 2- Understanding, 3 – Applying, 4 – Analyzing, 5 – Evaluating, 6 - Creating)
CO – Course Outcomes PO – Program Outcomes; PI – Performance Indicator

Q.No	Question	Marks	CO	PO	BL	PI
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PART A

a) What are the advantages and limitations of ratio analysis? 5 2 3 1 1.3.1

OR

b) The following data given below : Sales Rs:1050000, Working capital – Rs.150000, Fixed assets - Rs.210000, Total assets- Rs.525000, Capital employed - Rs.350000.
Calculate 1) Capital turnover ratio
2) Fixed assets turnover ratio
3) Total assets turnover ratio
4) Working capital turnover ratio.

PART B

a) Differentiate Trial balance from balance sheet. 5 2 3 1 1.3.1

b)	Particulars	Amount	Amount	15	3	4	5	1.2.1
	Capital	-	1,20,000					
	Drawings	15,000	-					
	Bills receivable	22,000	-					
	Machinery	20,000	-					
	Debtors & Creditors	69,400	58,000					
	Wages	39,000	-					
	Purchases & sales	2,52,000	3,55,000					
	Commission	-	5,500					
	Rent & Taxes	6,000	-					
	Stock on 1/1/2022	60,000	-					
	Salaries	10,500	-					
	Travelling Expenses	20,000	-					
	Insurance	600	-					
	Bad debt	3,500	-					
	Furniture	9,000	-					
	Returns	5,000	2,000					
	Cash in hand	500	-					
	Cash at bank	8,000	-					
		5,40,500	5,40,500					

Date 05 06 2024

Subject Code 22MBA13

	<p>b) Prepare final accounts from the trial balance.</p> <p>Adjustments:</p> <ul style="list-style-type: none">i) Stock on hand on 31-12-2022 was Rs. 1,00,000ii) Create 5% provision on Debtors for doubtful debtsiii) Prepaid insurance amounts to Rs. 100iv) Commission earned but not received amounts to Rs. 500v) Wages are unpaid to the extent of Rs. 1,000vi) Depreciate machinery by 5% & furniture by 10% per annum.				
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CO2: How to interpret financial statements of companies for decision making.

CO3: Independently undertake financial statement analysis and take decisions.


Verified by
QPSC Member


Approved By
HOD



Scheme of Evaluation

II INTERNAL ASSESSMENT, (CBCS Scheme)

Subject: Accounting for
Managers
Max. Marks : 25

Subject Code:
22MBA13
Date: 05/06/2024

Program & Semester:
I SEM MBA
Time: 9:30 am TO
10:30 am

Q.No	Answer-Key points	Marks
1. a) Ans:-	<p>What are the advantages and limitations of ratio analysis?</p> <p>Advantages of Ratio Analysis are as follows:</p> <ul style="list-style-type: none">• Helps in forecasting and planning by performing trend analysis.• Helps in estimating budget for the firm by analysing previous trends.• It helps in determining how efficiently a firm or an organisation is operating.• It provides significant information to users of accounting information regarding the performance of the business.• It helps in comparison of two or more firms.• It helps in determining both liquidity and long term solvency of the firm. <p>Disadvantages of Ratio Analysis are as follows:</p> <ul style="list-style-type: none">• Financial statements seem to be complicated.• Several organisations work in various enterprises each possessing different environmental positions such as market structure, regulation, etc., Such factors are important that a comparison of 2 organisations from varied industries might be ambiguous.• Financial accounting data is influenced by views and hypotheses. Accounting criteria provide different accounting methods, which reduces comparability and thus ratio analysis is less helpful in such circumstances.• Ratio analysis illustrates the associations between prior data while users are more concerned about current and future data.	5
b) Ans:-	<p>The following data given below : Sales Rs:1050000, Working capital -Rs.150000, Fixed assets - Rs.210000, Total assets- Rs.525000,Capital employed - Rs.350000.</p> <p>Calculate 1) Capital turnover ratio 2) Fixed assets turnover ratio 3) Total assets turnover ratio 4) Working capital turnover ratio.</p> <p>1) Capital turn over ratio = $\frac{\text{Sales}}{\text{Capital Employed}} = \frac{1050000}{350000}$ $= 3 \text{ times}$</p> <p>2) Fixed assets turn over ratio = $\frac{\text{Sales}}{\text{Total Fixed Assets}} = \frac{1050000}{210000}$ $= 5 \text{ times}$</p> <p>3) Total assets turn over ratio = $\frac{\text{Sales}}{\text{Total assets}} = \frac{1050000}{525000}$ $= 2 \text{ times}$</p> <p>4) working capital turn over ratio = $\frac{\text{Sales}}{\text{working capital}} = \frac{1050000}{150000} = 7 \text{ times}$</p>	5

2. a) Differentiate Trial balance from balance sheet.

Ans:-

Trial Balance	Balance sheet
<p>1) prepared to check arithmetical accuracy.</p> <p>2) Includes balances of all the accounts in the ledger.</p> <p>3) prepared before the trading & profit & loss A/c.</p> <p>4) preparation is not essential.</p> <p>5) prepared monthly.</p>	<p>1) prepared to show financial position of the business.</p> <p>2) Includes only the assets, liabilities & capital a/c.</p> <p>3) prepared after the trading & profit & loss a/c.</p> <p>4) preparation is essential to show the financial position of the business.</p> <p>5) prepared yearly or half yearly.</p>

5

b)

Particulars	Amount	Amount
Capital	-	1,20,000
Drawings	15,000	-
Bills receivable	22,000	-
Machinery	20,000	-
Debtors & Creditors	69,400	58,000
Wages	39,000	-
Purchases & sales	2,52,000	3,55,000
Commission	-	5,500
Rent & Taxes	6,000	-
Stock on 1/1/2022	60,000	-
Salaries	10,500	-
Travelling Expenses	20,000	-
Insurance	600	-
Bad debt	3,500	-
Furniture	9,000	-
Returns	5,000	2,000
Cash in hand	500	-
Cash at bank	8,000	-
	5,40,500	5,40,500

a) Prepare final accounts from the trial balance.

15

Adjustments:

- i) Stock on hand on 31-12-2022 was Rs. 1,00,000
- ii) Create 5% provision on Debtors for doubtful debts
- iii) Prepaid insurance amounts to Rs. 100
- iv) Commission earned but not received amounts to Rs. 500
- v) Wages are unpaid to the extent of Rs. 1,000
- vi) Depreciate machinery by 5% & furniture by 10% per annum.

Income statement

Ans:-

Particulars	Note No	Ant
I Revenue from operations		3,50,000
II other Income		6,000
III Total Revenue		3,56,000
IV Expenses		
1) Cost of R/m consumed		
a) Purchases	2,90,000	
b) Changes in inventory	(40,000)	
2) Employee benefit Expenses	10,500	
3) Fixed Cost	-	
4) Depreciation & Amortisation	1,900	
5) other Expenses	33,470	
		2,95,870
V Profit Before Tax		60,130
less : Tax		-
VI Profit After Tax		60,130

Balance sheet

Particulars	Note No	Ant	Ant
I. Equity & liabilities:			
a) Share Capital/Holders Fund			
i) Share Capital		1,05,000	
ii) Reserve & surplus		60,130	1,65,130
b) Share Application Money pending Allotment			-
c) Non current liabilities.			
i) long Term Borrowings.			-
ii) Deferred Tax			-

- iii) other long term liabilities
- iv) long term provisions

2. Current liabilities

- a) short term borrowings
- b) Trade payables
- c) other current liabilities
- d) short term provisions

Total

2. Assets

- 1. Non current assets
 - a) Fixed Assets
 - b) non current investments
 - c) long term loans & advances
 - d) other non-current assets

2. Current assets

- a) Investments (short term)
- b) Cash
- c) Inventories
- d) short term loans & advances
- e) other current assets

Total

2,24,130

27,100

8,500

1,00,000

88,530

2,24,130

SIR M VISVESVARAYA INSTITUTE OF TECHNOLOGY

BENGALURU

DEPARTMENT OF MBA


I SEM INTERNAL MARKS ASSESSMENT ODD SEM - Dec 2023 / Jan 2024

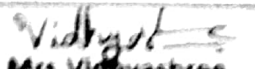
SUBJECT: ACCOUNTING FOR MANAGERS SUBJECT CODE: 22MBA13

Faculty: Ms. Ashwini A (SEC A) & Ms. VIDHYASHREE M (SEC B)

Sl No.	USN	Name of the Student	Total
1	1MV23BA001	ABHISHEK ANGADI	31
2	1MV23BA002	AISHRI T M	42
3	1MV23BA003	AKSHATHA S	36
4	1MV23BA004	AMRUTHA V	35
5	1MV23BA005	ANIL CHALLAMARD	31
6	1MV23BA006	ANUPRIYA	46
7	1MV23BA007	ANUSHA G A	42
8	1MV23BA008	ANUSHA GR	37
9	1MV23BA009	ANUSHA T	43
10	1MV23BA010	APARNA M	38
11	1MV23BA011	APOORVA M K	37
12	1MV23BA012	ARUN KUMAR R	26
13	1MV23BA013	ARUN R	44
14	1MV23BA014	ASHA N	33
15	1MV23BA015	ASHA N	43
16	1MV23BA016	ASHWINI L M	39
17	1MV23BA017	BALAJI V	35
18	1MV23BA018	BASAVARAJ M PATIL	28
19	1MV23BA019	BHARATH T R	40
20	1MV23BA020	BHAVANA A	33
21	1MV23BA021	BHAVANA S K	41
22	1MV23BA022	BHAVANI P	45
23	1MV23BA023	BOMMANABOINA POOJITHA YADAV	35
24	1MV23BA024	CHAITRA K	41
25	1MV23BA025	CHANDANA G M	40
26	1MV23BA026	CHANDANA N M	39
27	1MV23BA027	CHANNAKESHA S	43
28	1MV23BA028	CHARAN RAJU C P	39
29	1MV23BA029	CHARUKESH C M	37
30	1MV23BA030	CHETHAN G	39
31	1MV23BA031	DARSHANA KUMARA A S	42
32	1MV23BA032	DEEKSHITHA B U	40
33	1MV23BA033	DEEKSHITHA M	44
34	1MV23BA034	DEEPAK S R	40
35	1MV23BA035	DILIP RAJU S G	47
36	1MV23BA036	DIPESH KUMAR YADAV	37

81	1MV23BA081	MITHUN G S	34
82	1MV23BA082	MOHANAPRIYA	43
83	1MV23BA083	NAGAMANI BS	41
84	1MV23BA084	NAVYASHREE G N	45
85	1MV23BA085	NAYNA R Y	36
86	1MV23BA086	NEHA KUMAR BORKAR	33
87	1MV23BA087	NITHYASHREE J C	44
88	1MV23BA088	PAVAN KUMAR B	41
89	1MV23BA089	PAVAN PRAKASH K	31
90	1MV23BA090	PAVITHRA N	32
91	1MV23BA091	PAVITHRA N A	41
92	1MV23BA092	PEDDAOBI REDDY GARI MADHAVA REDDY	39
93	1MV23BA093	PRAJWAL B	39
94	1MV23BA094	PRAJWAL H L	31
95	1MV23BA095	PRATHIBHA	35
96	1MV23BA096	PUNITH R	38
97	1MV23BA097	RANJIT D R	44
98	1MV23BA098	RAY NIKITA SUDHAKAR	32
99	1MV23BA099	S K SIDDALINGA PRASAD	38
100	1MV23BA100	SAGAR J	NSAR
101	1MV23BA101	SAHANA G	35
102	1MV23BA102	SAHANA S	38
103	1MV23BA103	SAI HARSHITHA T R	38
104	1MV23BA104	SANDEEP M U	33
105	1MV23BA105	SANDEEP N	36
106	1MV23BA106	SANJANA SHASHIKANT KORI	34
107	1MV23BA107	SHARATH T R	31
108	1MV23BA108	SHASHANK V	39
109	1MV23BA109	SHASHIKUMAR B A	40
110	1MV23BA110	SIDDHANT SINGH	39
111	1MV23BA111	SNEHA B	39
112	1MV23BA112	SR SHREE CHARAN	44
113	1MV23BA113	SUDEEP KUMAR NK	37
114	1MV23BA114	SUSHMA RAMARADDER	35
115	1MV23BA115	TEJAS N	43
116	1MV23BA116	THANUSHREE B	35
117	1MV23BA117	VARUN B HALLUR	39
118	1MV23BA118	VIDYASHREE C M	46


Mrs. Ashwini A
Assistant
Professor


Mrs. Vidhyashree M.
Assistant Professor


Dr. Priyanka Sharma
Assc. Professor & HOD




Sir M. Visvesvaraya Institute of Technology
off International Airport Road, Bangalore – 562157

Department of MBA

Class Work

Date	Period	Topics Covered
15/04/2024	01	Module 1 1. Meaning of Accounting: 2. Types of Accounting 3. GAAP 4. Concepts and Conventions of Accounting
18/04/2024	01	Module 2: 1. Problems on journal entry & ledger 2. Problems on Trial balance,
22/04/2024	01	1. Problems on accounting equation 2. Problems on two & three column cash books
25/04/2024	01	Module 3: Problems on final accounts (vertical format)
02/05/2024	01	Problems on final accounts (vertical format)
06/05/2024	01	Module 4: 1. Problems on Trend Analysis 2. Problems on Comparative Analysis
27/05/2024	01	Problems on Ratio Analysis 2. Problems on preparation of financial statements using ratios
30/05/2024	01	Problems on preparation of Cash flow Statement (indirect method)
3/06/2024	01	Module 5: Problems on Preparation of Bank Reconciliation Statement (Cash book & Pass book)
6/06/2024	01	Module 6: Problems on Depreciation


Signature of the Faculty


Signature of the HOD



Sir M. Visvesvaraya Institute of Technology
off International Airport Road, Bangalore – 562157

Department of MBA

List of Fast Learners

Subject Code: 22MBA13

Subject Name: Accounting for Managers

Teacher's Name: Ms. Ashwini A

AY: 2023-24

SL.NO	USN	NAME
1	1MV23BA013	ARUN R
2	1MV23BA037	DIVYA SHREE H L
3	1MV23BA060	KAVYA S
4	1MV23BA066	LAKSHMISHREE
5	1MV23BA071	MADHU KUMAR M
6	1MV23BA074	MANJUNATHA R C
7	1MV23BA079	MEGHANA B N

Signature of the Faculty

Signature of the HOD

Accounting for Managers

Module-I

Introduction to Accounting: Meaning and objectives, Need and Types of Accounting, Single Entry System, Double Entry System, Basics of Generally Accepted accounting Principles (GAAP), IFRS, Indian Accounting Standards. Concepts and Conventions of Accounting. (Theory only)

Meaning

• Is the process of recording, classifying, summarising, analysing, interpreting, the financial transactions and communicating the to the persons interested in such information.

• Involves:

- Recording
- Classifying
- Summarising
- Analysing
- Interpreting
- Communicating



Definition

- The American Institute of Certified Public Accountants defines accounting as:

The art of recording, classifying, summarising in a significant manner and in terms of money, transactions and events which are, in part at least of financial character, and interpreting the results thereof.

Introduction

- Wherever money is involved, accounting is required to it.
- Accounting is often called the language of business.
- The basic function of any language is to serve as a medium of communication.
- Accounting also serves this function.

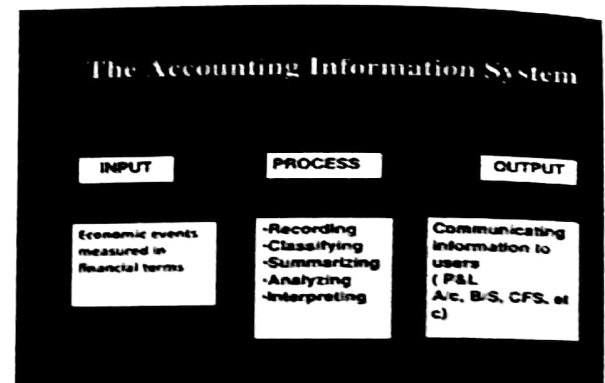
• Accounting helps answering questions like:

- Am I earning or losing money from my business?
- How much am I worth?
- Should I put more money in my business or sell it and another business?
- How much is owed to me, and how much do I owe?
- How can I change the way I operate to make more profit?

Objectives

- Recording business activities in a systematic manner
- Evaluate the performance of the business in terms of profit
- Know the financial position of the business
- Business control and decision making
- The primary source of information to various stakeholders of the business.

Accounting information system



Need for accounting

- Keeping systematic record.
- Ascertain the results of the operation.
- Ascertain the financial position of the business.
- Portray the liquidity position.
- To protect the business properties.
- To communicate the information to the users.
- To facilitate rational decision making.
- To satisfy the requirements of law.

Types of Accounting

- **Financial Accounting**
- The accounting system is concerned only with financial state of affairs and financial result operations.
- It is the original form of accounting.
- It is mainly concerned with the preparation of financial statements for the use of outside creditors, debenture holders, investors and financial institutions.
- The results of all financial transactions that occur during an accounting period are summarized in the balance sheet, income statement, and cash flow statement

Types of Accounting

• Cost Accounting

- In view of the limitations of financial accounting respect of information relating to the cost of individual products, cost accounting was developed.
- It is that branch of accounting which is concerned with accumulation and assignment of historical costs to product and department, primarily for the purpose of valuation of stock and measurement of profits.
- Cost accounting seeks to ascertain the cost of produced and sold or the services rendered by the business unit with a view to exercising control over costs to assess profitability and efficiency.
- It involves an estimation of future costs to be included based on the data provided by the financial accounting.
- Analysts, managers, business owners, and accountants use this information to determine what their products should cost.

Types of Accounting

• Management Accounting

- It is the presentation of accounting information in systematic way as to assist management in the creation of policy for the day-to-day operation.
- It covers all arrangements and combination adjustments of the traditional information to provide Chief Executive with the information from which he control the business.
- e.g. Information about funds, profits etc.
- Management accounting is not only confined to the cost accounting but also covers other areas (such as capital expenditure decisions, capital structure and dividend decisions) as well.

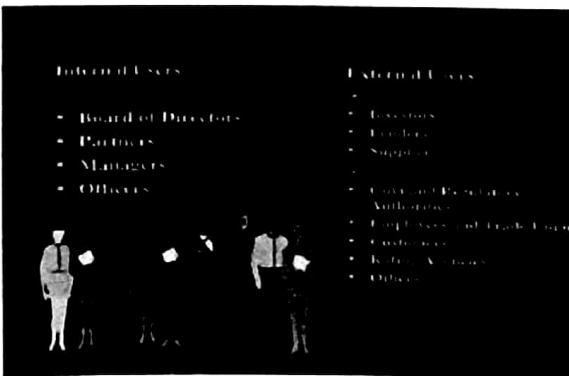
Users of accounting information

Internal Users

- Board of Directors
- Partners
- Managers
- Officers

External Users

- Investors
- Creditors
- Suppliers
- Government Regulatory Authorities
- Employment and Trade Union
- Customers
- R & D Agencies
- Others



Single Entry System

- A single entry system records each accounting transaction with a single entry to the accounting records.
- The single entry system is centered on the results of a business that are reported in the income statement.
- The core information tracked in a single entry system is cash disbursements and cash receipts.

Double Entry System

- Double entry is a bookkeeping and accounting method, which states that every financial transaction has equal and opposite effects in at least two different accounts. It is used to satisfy the accounting equation:
- $\text{Assets} = \text{Liabilities} + \text{Equity}$
- With a double-entry system, credits are offset by debits in a general ledger or T-account.
- Transactions are recorded in terms of debits and credits.
- If a company has \$100 in assets and \$50 in liabilities, then its equity must be \$50. If a company has \$100 in assets and \$110 in liabilities, then its equity would be -\$10.



Basics of Generally Accepted accounting Principles (GAAP)

- Generally Accepted Accounting Principles (GAAP) are U.S. accounting guidelines and standards issued by the Financial Accounting Standards Board (opens in a new tab) (FASB).
- Public companies must comply with GAAP in their accounting practices, including when preparing financial statements.
- This helps investors and authorities assess and compare financial statements from different companies. Privately held companies do not need to comply with GAAP, but these businesses often choose to do so—especially if they plan to go public in the future.

Basics of Generally Accepted accounting Principles (GAAP)

- GAAP is a set of standards and principles designed to improve the comparability and consistency of financial reporting across industries.
- Its standards are based on double-entry accounting,

10 GAAP Principles

- **Principle of Regularity:** GAAP-compliant accountants strictly adhere to established rules and regulations.
- **Principle of Consistency:** Consistent standards are applied throughout the financial reporting process.
- **Principle of Sincerity:** GAAP-compliant accountants are committed to accuracy and impartiality.
- **Principle of Permanence of Methods:** Consistent procedures are used in the preparation of all financial reports.
- **Principle of Non-Compensation:** All aspects of an organization's performance, whether positive or negative, are fully reported with no prospect of debt compensation.
- **Principle of Prudence:** Speculation does not influence the reporting of financial data.
- **Principle of Continuity:** Asset valuations assume the organization's operations will continue.
- **Principle of Periodicity:** Reporting of revenues is divided by standard accounting periods, such as fiscal quarters or fiscal years.
- **Principle of Materiality:** Financial reports fully disclose the organization's monetary situation.
- **Principle of Utmost Good Faith:** All involved parties are assumed to be acting honestly.

IFRS

- International Financial Reporting Standards (IFRS) are a set of accounting rules for the financial statements of public companies that are intended to make them consistent, transparent, and easily comparable around the world.
- The IFRS is issued by the International Accounting Standards Board (IASB).
- IFRS fosters greater corporate transparency.
- IFRS specify in detail how companies must maintain their records and report their expenses and income.
- They were established to create a common accounting language that could be understood globally by investors, auditors, government regulators, and other interested parties.

Indian Accounting Standards

- **Indian Accounting Standard** (abbreviated as **Ind_AS**) is the accounting standard adopted by companies in India and issued under the supervision of Accounting Standards Board (ASB).
- This Standard prescribes the basis for presentation of general purpose financial statements to ensure comparability both with the entity's financial statements of previous periods and with the financial statements of other entities.
- It sets out overall requirements for the presentation of financial statements, guidelines for their structure and minimum requirements for their content.

Ind AS No. # Name of Indian Accounting Standard

Ind AS 101	First-time adoption of Ind AS
Ind AS 102	Share-based Payment
Ind AS 103	Business Combination
Ind AS 104	Insurance Contracts
Ind AS 105	New Contract Assets and/or Liabilities with Discontinuous Cash Flows
Ind AS 106	Exploitation for and Evaluation of Mineral Resources
Ind AS 107	Financial Instruments - Classification
Ind AS 108	Operating Segments
Ind AS 109	Financial Instruments
Ind AS 110	Consolidated Financial Statements
Ind AS 111	Joint Arrangements
Ind AS 112	Disclosure of Interests in Other Entities
Ind AS 113	Fair Value Measurement
Ind AS 114	Regulation of Certain Rights
Ind AS 115	Revenue from Contracts with Customers (Effective from April 2018)
Ind AS 116	Leases (Effective from April 2019)
Ind AS 1	Presentation of Financial Statements
Ind AS 2	Investments
Ind AS 7	Statement of Cash Flows
Ind AS 8	Accounting Policies, Changes in Accounting Estimates and Errors
Ind AS 10	Current and Deferred Tax
Ind AS 11	Intangible Assets
Ind AS 12	Income Taxes
Ind AS 16	Property, Plant and Equipment
Ind AS 19	Employee Benefits

Ind AS 20	Accounting for Government Grants and Disclosure of Government Assistance
Ind AS 21	The Effects of Changes in Foreign Exchange Rates
Ind AS 22	Reinsurance Contracts
Ind AS 23	Related Party Disclosures
Ind AS 24	Separate Financial Statements
Ind AS 25	Investments in Associates and Joint Ventures
Ind AS 26	Financial Reporting in Hyperinflation Economies
Ind AS 27	Financial Instruments - Presentation
Ind AS 28	Earnings per Share
Ind AS 29	Interim Financial Reporting
Ind AS 30	Measurement of Assets
Ind AS 31	Provisions, Contingent Liabilities and Contingent Assets
Ind AS 32	Financial Instruments - Recognition and Measurement
Ind AS 33	Investment Property
Ind AS 34	Aggregation

Concepts

- **Accounting Concepts**
 - Postulates are basic assumptions or conditions upon which the science of accounting is based.
- **Accounting Conventions**
 - Circumstances or traditions which guide the accountant while preparing the accounting statements.

Concepts

- **Business entity concept:** A business and its owner should be treated separately as far as their financial transactions are concerned.
- **Money measurement concept:** Only business transactions that can be expressed in terms of money are recorded in accounting, though records of other types of transactions may be kept separately.
- **Dual aspect concept:** For every credit, a corresponding debit is made. The recording of a transaction is complete only with this dual aspect.
- **Going concern concept:** In accounting, a business is expected to continue for a fairly long time and carry out its commitments and obligations. This assumes that the business will not be forced to stop functioning and liquidate its assets at "fire-sale" prices.

Concepts

- **Cost concept:** The fixed assets of a business are recorded on the basis of their original cost in the first year of accounting. Subsequently, these assets are recorded minus depreciation. No rise or fall in market price is taken into account. The concept applies only to fixed assets.
- **Accounting year concept:** Each business chooses a specific time period to complete a cycle of the accounting process—for example, monthly, quarterly, or annually—as per a fiscal or a calendar year.
- **Matching concept:** This principle dictates that for every entry of revenue recorded in a given accounting period, an equal expense entry has to be recorded for correctly calculating profit or loss in a given period.
- **Realisation concept:** According to this concept, profit is recognised only when it is earned. An advance or fee paid is not considered a profit until the goods or services have been delivered to the buyer.

Conventions of Accounting.

- **Conservatism** is the convention by which, when two values of a transaction are available, the lower-value transaction is recorded. By this convention, profit should never be overestimated, and there should always be a provision for losses.
- **Consistency** prescribes the use of the same accounting principles from one period of an accounting cycle to the next, so that the same standards are applied to calculate profit and loss.
- **Materiality** means that all material facts should be recorded in accounting. Accountants should record important data and leave out insignificant information.
- **Full disclosure** entails the revelation of all information, both favourable and detrimental to a business enterprise, and which are of material value to creditors and debtors.

Accounting Equation

- 1. **Assets = Liabilities + Owner's Equity**
- 2. **Assets = Liabilities + Capital + Retained Earnings**
- 3. **Assets = Liabilities + Equity**
- 4. **Assets = Liabilities + Capital + Retained Earnings**

How to develop an accounting Equation?

- 1. **Step 1:** Identify the variables (Assets, Liabilities, Equity) in the equation.
- 2. **Step 2:** Find out the effect (increase or decrease) transaction in the variables.
- 3. **Step 3:** Check the effect on the accounting equation and see if it balances.

Types of Account

There are three types of accounts namely:

- 1. **Personal A/c**
 - 2. **Real A/c**
 - 3. **Apparent A/c**
- Personal A/c:** It includes transactions relating to persons with whom business deals may arise in individual person, artificial person or corporation. It includes all transactions that are not related to the business of the person.
- Ex:** P, F, G A/c, Capital A/c, Drawings A/c etc.

Types of Account

- 1. **Real A/c:** It includes transactions relating to properties or goods which business deals and has in business. It is called a real type of account. It includes transactions relating to the purchase and sale of land, building, machinery, equipment, etc. It is called a real type of account.

Ex: Land & Building, Plant & Machinery, Furniture & Fixtures, etc.

- 2. **Apparent A/c:** It includes transactions relating to the business of the person. It is called an apparent type of account. It includes transactions relating to the business of the person. It is called an apparent type of account.

Ex: Sales A/c, Purchase A/c, Interest A/c, Dividend A/c, etc.

Rules of Debit and Credit / Rules of Accounting

Personal A/c

- Debit** - The Receiver of benefit
- Credit** - The Giver of benefit

Real A/c

- Debit** - What comes in
- Credit** - What goes out

Apparent A/c

- Debit** - Expenses & losses
- Credit** - Income, gains & profits

International Financial Reporting Standards (IFRS)

These are the set of accounting rules & standards for publicly listed companies that intended to make them transparent, consistent and easily comparable around the world. They govern how particular type of transactions and events should be reported in financial statements. They are developed and maintained by International Accounting Standards Board (IASB). The objective of this Board is that standards to be applied on globally common basis to provide investors and other users of financial statement with the ability to compare the financial performance of publicly listed companies with their international peers.

They specify in detail how companies must maintain their records, report their incomes and expenses, etc. They were established to create accounting language that can be understood globally by investors, auditors, government regulators and stakeholders. These standards were designed to bring consistency in accounting practices which helps businessmen and investors to make financial analysis and decision making.

IFRS Standards

- **IFRS 1:** First-time adoption of International Financial Reporting Standards (Issued in 2003 and Effective from 2004)
- **IFRS 2:** Share-based payment
- **IFRS 3:** Business combinations
- **IFRS 4:** Insurance contracts
- **IFRS 5:** Non-current assets held for sale and discontinued operations
- **IFRS 6:** Exploration for and evaluation of mineral resources
- **IFRS 7:** Financial instruments disclosure
- **IFRS 8:** Operating segments

IFRS Standards

- **IFRS 9:** Financial instruments recognition and measurement
- **IFRS 10:** Consolidated financial statements
- **IFRS 11:** Joint arrangements
- **IFRS 12:** Disclosure of interest in other entities
- **IFRS 13:** Fair Value Measurement
- **IFRS 14:** Regulatory Deferral Accounts
- **IFRS 15:** Revenue from contracts with customers
- **IFRS 16:** Lease Accounting

IFRS Standards

- **IFRS 1: First-time adoption of IFRS (Issued in 2003 and Effective from: 2004):** It is an entity for the first time makes explicit and unreserved statement that their financial statements comply with IFRS standard.
- **IFRS 2: Share-based payment:** It is a transaction in which the entity receives goods and services as consideration for equity instruments of the company.
- **IFRS 3: Business combinations:** The basis purpose of IFRS is to improve the comparability level of information that a reporting company provides in its financial statements about a business combination and its effect.
- **IFRS 4: Insurance contracts:** The objective of this standard is to specify the financial reporting for insurance contracts by any entity that issues such contracts as described in Indian Accounting Standard.

IFRS Standards

- **IFRS 5: Non-current assets held for sale and discontinued operations:** According to this standard, the assets held for sale are to be measured at the lower of carrying amount, fair value less cost to sell and depreciation or such asset in case of loss.
- **IFRS 6: Exploration for and evaluation of mineral resources:** IFRS requires disclosure of information that identifies and explains the amounts to be recognized in its financial statements arising from exploration for and evaluation of mineral resources including its accounting policies for exploration and evaluation of assets.
- **IFRS 7: Financial Instruments Disclosure:** It requires disclosure of various financial assets at fair value and not at book value and also investments held till maturity, loans and receivables amount, assets available for sale and financial liabilities are measured at amortized cost.

IFRS Standards

- **IFRS 8: Operating segments:** It requires particular class of entities (with the publicly traded securities) to disclose information about their operating segments, products and services, geographical area in which they operate and their major customers.
- **IFRS 9: Financial instruments recognition and measurement:** This standard includes requirement for recognition and measurement, impairment, derecognition and general hedge accounting related to financial instruments.
- **IFRS 10: Consolidated financial statements:** This standard requires preparation and presentation of consolidated financial statements where a business entity controls more than one business unit.

IFRS Standards

- **IFRS 11: Joint arrangements:** This standard establishes basic principles for financial reporting by parties to the joint arrangement.
- **IFRS 12: Disclosure of interest in other entities:** This standard requires disclosure requirement for entities that have interest in other entities (i.e., subsidiaries, joint arrangements, unconsolidated structured entities).
- **IFRS 13: Fair Value Measurement:** This standard measures fair value of business entity on the basis of "exit price notion" and uses fair value hierarchy which results in market based measurement rather than entity specific measurement.

IFRS Standards

- **IFRS 14: Regulatory Deferral Accounts:** This standard permits an entity which is first time adopter of IFRS to continue to account with limited changes for regulatory deferral account balances in accordance with previous GAAP, both on initial adoption of IFRS and in subsequent financial statements.
- **IFRS 15: Revenue from contracts with customers:** This standard specifies how and when an IFRS reporter will recognize revenue as well as requiring such entities to provide users of financial statements with more informative and relevant disclosures.
- **IFRS 16: Lease Accounting:** This standard specifies how an IFRS reporter will recognize, measure, present and disclose the accounting of lease contracts.

MODULE 4

ANALYSIS OF FINANCIAL STATEMENTS: SVTRAC Worldwide

Statement of Consolidated Balance Sheet for the year ended 2020-21, 2021-22, 2022-2023

PARTICULARS	2020-21	2021-22	2022-23
<u>NON-CURRENT ASSETS</u>			
Property and equipment	45,500	42,350	40,145
Goodwill	3,580	3,460	3,910
<u>CURRENT ASSETS</u>			
Inventory	7,805	9,601	9,825
Accounts receivable	5,100	5,904	6,567
Cash and Bank balance	167,971	181,210	183,715
Prepaid expenses	4,806	5,513	5,170
TOTAL ASSETS	234,762	248,038	249,332
<u>LIABILITIES</u>			
Non-Current Liabilities			
Long-term debt	50,000	50,000	30,000
Other long-term liabilities	5,526	5,872	5,565
<u>CURRENT LIABILITIES</u>			
Accounts payable	3,902	4,800	4,912
Accrued expenses	1,320	1,541	1,662
Unearned revenue	1,540	1,560	1,853
TOTAL LIABILITIES	62,288	63,773	43,992

SHARE HOLDER'S EQUITY			
Equity capital	170,000	170,000	170,000
Retained earnings	2,474	14,265	35,340
Shareholder's equity	172,474	184,265	205,340
TOTAL LIABILITIES & SHAREHOLDER'S EQUITY	234,762	248,038	249,332

RATIO ANALYSIS:

Ratio Analysis is done to analysis the Company's financial and trend of the company's results over years where there are mainly five broad categories of ratios like liquidity ratios, solvency ratios, profitability ratios, efficiency ratio, coverage ratio which indicates the company's performance and various examples of these ratios include current ratio, return on equity, debt- equity ratio, dividend payout ratio, and the price-earnings ratio.

Current Ratio:

CURRENT RATIO = CURRENT ASSETS/ CURRENT LIABILITIES

YEAR	CURRENT ASSETS	CURRENT LIABILITIES	CURRENT RATIO
2020-21	1,85,682	6,762	27.45
2021-22	2,02,228	7,901	25.59
2022-23	2,05,277	8,427	24.35

CASH RATIO:

CASH RATIO = CASH AND BANK BALANCE / CURRENT LIABILITIES

YEAR	CASH AND BANK BALANCE	CURRENT LIABILITIES	CASH RATIO
2020-21	1,67,971	6,762	24.84
2021-22	1,81,210	7,901	22.93
2022-23	1,83,715	8,427	21.80

SOLVENCY RATIO:

SOLVENCY RATIO: TOTAL ASSETS/ TOTAL LIABILITIES

YEAR	TOTAL ASSETS	TOTAL LIABILITIES	SOLVENCY RATIO
2020-21	2,34,762	62,288	3.76
2021-22	2,48,038	63,773	3.88
2022-23	2,49,332	43,992	5.66

Net Working Capital Ratio

NET WORKING CAPITAL RATIO = (CURRENT ASSETS - CURRENT LIABILITIES)/
TOTAL ASSETS

YEAR	CURRENT ASSETS	CURRENT LIABILITIES	TOTAL ASSETS	NWC RATIO
2020-21	1,85,682	6,762	2,34,762	0.76
2021-22	2,02,228	7,901	2,48,038	0.78
2022-23	2,05,277	8,427	2,49,332	0.78

TOTAL LIABILITIES RATIO:

TOTAL LIABILITIES RATIO = TOTAL LIABILITIES/ TOTAL ASSETS

YEAR	TOTAL ASSETS	TOTAL LIABILITIES	TL RATIO
2020-21	2,34,762	62,288	0.26
2021-22	2,48,038	63,773	0.25
2022-23	2,49,332	43,992	0.17

DEBT EQUITY RATIO:

DEBT EQUITY RATIO = TOTAL LIABILITY / SHAREHOLDERS EQUITY

YEAR	TOTAL LIABILITY	SHAREHOLDERS EQUITY	DEBT EQUITY RATIO
2020-21	62,288	1,72,474	0.36
2020-21	63,773	1,84,265	0.34
2021-22	43,992	2,05,340	0.21

QUICK RATIO:

QUICK RATIO = LIQUID ASSET / CURRENT LIABILITY

YEAR	LIQUID ASSETS	CURRENT LIABILITIES	QUICK RATIO
2020-21	1,73,071	6762	25.59
2021-22	1,87,114	7,901	23.68
2022-23	1,90,282	8,427	22.58

PROPRIETARY RATIO:

PROPRIETARY RATIO = PROPRIETORS' FUNDS OR SHAREHOLDERS' EQUITY / TOTAL ASSETS

YEAR	SHAREHOLDER'S FUND	TOTAL ASSET	PROPRIETARY RATIO
2020-21	1,72,474	2,34,762	0.73
2021-22	1,84,265	2,48,038	0.74
2022-23	2,05,340	2,49,332	0.82

MANIPAL HOSPITAL

Balance sheet of Manipal hospital

Particulars	2023 (Rupees in crores)	2022 (Rupees in crores)	2021 (Rupees in crores)
Assets			
Non Current Assets			
Property, plant and equipment			
Financial assets			
(i) Non current loans	523.30	480.00	
(ii) Other non current financial assets	40.00	73.67	480
Deferred tax assets (net)	0.36	0.27	
Total non current assets	563.66	553.95	480
Current assets			
Inventories			
Financial assets			
(i) Trade receivable			2.36
(ii) Cash and cash equivalents			1.4
(iii) Bank balance			3.6
(iv) Current loans	0.50	0.12	
(v) Unbilled revenue	0.08	0.02	
(vi) Current investment	9.37	8.80	0.09
Total current assets	9.95	8.94	7.45
Total Assets	573.61	562.88	487.54
EQUITY AND LIABILITIES			
Equity			
Equity share Capital	3	3	300
Other equity	(270.50)	(190.67)	(208)
Total equity	(267.50)	(187.67)	92
Liabilities			
Non current liabilities			
Financial liabilities			
Borrowings	840.91	750.27	261
Deferred Tax liability			
Preference shares			34
Non current provisions	0.00	0.00	
Other non current provisions			
Total non current liability	840.91	750.27	295
Current liabilities			
Financial liabilities			
Borrowings			
Other financial liabilities			
Current provisions	0.00	0.00	65
Other current liabilities	0.20	0.29	35.19
Total current liabilities	0.20	0.29	100.19
Total liabilities	841.11	750.55	395.19
Total equity and Liabilities	573.61	562.88	487.54

CURRENT RATIO:

Current Ratio=Current Assets /Current Liability

YEAR	CURRENT ASSETS	CURRENT LIABILITY	RATIO
2023	9.95	0.20	49.75
2022	8.94	0.29	30.82
2021	7.45	0.35	21.28

QUICK RATIO:

Quick Ratio=Quick Assets/Current Liability

YEAR	QUICK ASSETS	CURRENT LIABILITY	RATIO
2023	9.95	0.20	49.75
2022	8.94	0.29	30.82
2021	7.45	0.35	21.28

FINANCIAL LEVERAGE RATIO:

YEAR	TOTAL DEBT	TOTAL ASSETS	RATIO
2023	840.91	573.61	1.56
2022	750.27	562.88	1.3329
2021	508.5	487.54	1.043

ASSETS TURNOVER RATIO:

Assets Turnover Ratio= Total Sales /Assets

YEAR	TOTAL SALES	ASSETS	RATIO
2023	0.70	537.61	0.0012
2022	0.20	562.88	0.0004
2021	0.5	487.54	0.001

FIXED ASSET TURNOVER RATIO:

Fixed Asset Turnover Ratio =Net revenue /average fixed assets

YEAR	NET REVENUE	AVARAGE FIXED ASSETS	RATIO
2023	10.99	281.83	0.039
2022	0.78	276.975	0.0028
2021	2.58	240	0.0108

PROFITABILITY RATIO:

Profitability Ratio (ROI) =Net profit/Current liability

YEAR	NET PROFIT	CURRENT LIABILITY	RATIO
2023	(79.83)	0.20	(39.15)
2022	(87.37)	2.29	(38.15)
2021	(99.79)	0.35	(28.51)

EARNINGS PER SHARE:

Earnings per Share= Net profit/ Number of equity shares Face value of rupees 10 each YEAR		EPS
2023	(266.11)	
2022	(291.22)	
2021		(6.66)

NET MARGIN RATIO:

Net Margin Ratio=Net Income/Sales

YEAR	NET INCOME	SALES	RATIO
2023	(79.83)	0.70	(114.04)
2022	(87.37)	0.20	(43.68)
2021	(99.79)	0.5	(199.58)

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DEPARTMENT OF MBA
END OF COURSE SURVEY







Academic Year:2023- 24

Semester : I -A

Subject: Accounting for Managers

Faculty Name: Ashwini A

SL-N0	Description				CO'S Addressed
1	Know what and how books of accounts and financial statements are prepared.				CO1
2	How to interpret financial statements of companies for decision making.				CO2
3	Independently undertake financial statement analysis and take decisions.				CO3
	Extremely Satisfied	Satisfied	Neutral	Unsatisfied	
GRADING	A	B	C	D	
POINTS	5	4	3	1	

SL NO	USN	Name of the Candidate	CO1	CO2	CO3	SIGNATURE
1	1MV23BA002	AISHRI T M	4	3	4	
2	1MV23BA003	AKSHATHA.S	4	3	4	
3	1MV23BA004	AMRUTHA V	4	3	3	
4	1MV23BA005	ANIL CHALLAMARAD	4	3	4	
5	1MV23BA006	ANUPRIYA A	4	3	4	
6	1MV23BA008	ANUSHA G R	4	3	3	

7	1MV23BA010	APARNA M	4	3	4	Aparna
8	1MV23BA011	APOORVA. M K	4	3	4	Apoorva.m.k
9	1MV23BA012	ARUN KUMAR R	4	3	4	Arun
10	1MV23BA013	ARUN R	4	3	4	Arun
11	1MV23BA014	ASHA.N	3	3	3	Asha.N
12	1MV23BA016	ASHWINI	3	3	4	Ashini
13	1MV23BA017	BALAJI V	4	3	3	Bhaji.V
14	1MV23BA018	BASAVARAJ MALLANGOUDA PATIL	3	3	3	Bm
15	1MV23BA019	BHARATH T R	4	3	4	Bharath.T.R
16	1MV23BA020	BHAVANA.A	4	3	4	Bhavana.A
17	1MV23BA024	CHAITRA K	4	3	4	Chaitra.k
18	1MV23BA027	CHANNAKESHA V S	4	3	4	channakesha.v.s
19	1MV23BA028	CHARAN RAJU CP	4	3	3	Charan Raju P
20	1MV23BA031	DARSHANAKUMARA A S	4	3	4	Darshan
21	1MV23BA032	DEEKSHITHA B U	4	3	4	Deekshitha
22	1MV23BA033	DEEKSHITHA .M	4	3	4	Deekshitha
23	1MV23BA034	DEEPAK S R	4	3	4	Deepak
24	1MV23BA037	DIVYA SHREE H L	4	3	4	Divya
25	1MV23BA038	G ABHINAV	4	3	3	G. Abhinav
26	1MV23BA039	G SHASHANK	4	3	4	G. Shashank

27	1MV23BA041	GAGAN S	4	3	4	Gagan
28	1MV23BA042	GANASHREE M	4	3	4	ganashree .M
29	1MV23BA043	GANESH SUBRAHMANYA HEGDE	4	3	4	Gagan
30	1MV23BA044	GOWNI PRASANNA AJITH	4	3	4	bf / An / 2024
31	1MV23BA047	HARIKA B N	4	3	4	Harika B.N
32	1MV23BA050	HARSHITHA C R	4	3	4	Harshitha .CR.
33	1MV23BA051	HARUSHA CV	4	3	4	Harusha C.V
34	1MV23BA056	JEEVANTH B G	4	3	4	Jeevanth
35	1MV23BA060	KAVYA S	4	3	4	Kavya S
36	1MV23BA062	KAVYASHREE S	4	3	4	Kavyashree
37	1MV23BA066	LAKSHMISHREE AN	4	3	3	Lakshmi
38	1MV23BA067	LAVANYA K.S	4	3	4	Lavanya k.s
39	1MV23BA071	MADHU KUMAR M	4	3	4	Madhu Kumar
40	1MV23BA076	MANOJ KUMAR M N	4	3	4	Manoj Kumar
41	1MV23BA077	MARUTI SHEKHARAPPA CHIMMANAKATTI	4	3	4	maruti .S.C
42	1MV23BA079	MEGHANA B N	4	3	4	Meghana BN
43	1MV23BA081	MITHUN G S	4	3	4	Mithun
44	1MV23BA084	NAVYASHREE G N	4	3	3	Navya
45	1MV23BA085	NAYANA R Y	4	3	4	Nayana
46	1MV23BA088	PAVAN KUMAR B	4	3	4	Pavan Kumar B.

47	1MV23BA090	PAVITHRA N	4	3	4	<i>Paavithra N</i>
48	1MV23BA091	PAVITHRA N A	4	3	4	<i>Paavithra N</i>
49	1MV23BA096	PUNITH R	4	3	4	<i>Punith R</i>
50	1MV23BA108	SHASHANK.V	4	3	4	<i>Shashank V</i>
51	1MV23BA109	SHASHI KUMAR B A	4	3	4	<i>Shashi Kumar B A</i>
52	1MV23BA110	SIDDHANT SINGH	4	3	4	<i>Siddhant Singh</i>
53	1MV23BA111	SNEHA B	4	3	4	<i>Sneha B</i>
54	1MV23BA112	S R SHREE CHARAN	4	3	4	<i>S R Shree Charan</i>
55	1MV23BA113	SUDEEP KUMAR NK	4	3	4	<i>Sudeep Kumar NK</i>
56	1MV23BA114	SUSHMA RAMARADDER	4	3	4	<i>Sushma R.</i>
57	1MV23BA115	TEJAS N	4	3	4	<i>Tejas N</i>
58	1MV23BA117	VARUN B HALLUR	4	3	4	<i>Varun B Hallur</i>
59	1MV23BA118	VIDYASHREE C M	4	3	4	<i>Vidyaashree CM</i>



Faculty : Mrs. ASHWINI A
Program : MBA
Filled By : 59

Subject : 22MBA13 - Accounting for Managers
Semester : 1
Division : 1A - MBA

Sr. No.	Question	Weight	Score Obtained	%	No. of students who have said				
					Excellent(5)	Very Good (4)	Good(3)	Fair(2)	Bad(1)
1	Planning of lectures and Presentation of subject matter in logical sequence	3	741	83.73	23	24	12	0	0
2	Presentation and Communication skills	3	717	81.02	20	23	15	1	0
3	Subject knowledge	3	714	80.68	14	34	10	1	0
4	Willingness to clarify doubts and provide guidance	3	726	82.03	19	28	11	1	0
5	Class Room Management	3	726	82.03	19	27	13	0	0
6	Use of Black board and other teaching aids	3	747	84.41	24	25	9	1	0
7	Preparedness for class	2	478	81.02	16	31	11	1	0
8	Fostering punctuality through his / her example	2	474	80.34	15	30	14	0	0
9	Confidence level of the teacher	2	490	83.05	19	30	10	0	0
10	Attire and mannerism	2	486	82.37	21	25	12	1	0
11	Overall assessment of the teacher	3	759	85.76	24	28	7	0	0
					Most of the times(5)	Rarely(3)	Never(1)		
12	Relates theory to applications of real world problems	1	259	87.80	42	16	1		
					Always(5)	Most of the time(3)	Rarely(1)		
13	Teaching in a way resulting in real learning / understanding and motivation	2	454	76.95	28	28	3		
					Impartial(5)	Justifiable(3)	Partial(1)		
14	Fairness in evaluation	1	215	72.88	22	34	3		
					Acceptable (5)	Slow(3)	Fast(1)		
15	Pace at which the subject is taught	2	542	91.86	49	8	2		

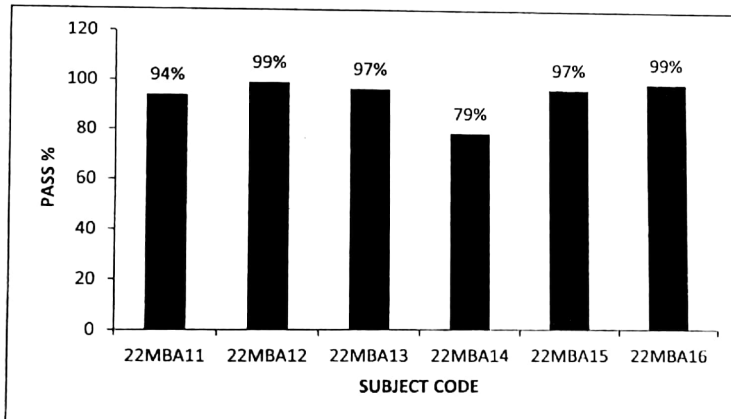
Overall Score		
Max. Possible points	Obtained	Percentage
10325	8528	82.6%

SIR M VISVESVARAYA INSTITUTE OF TECHNOLOGY, BANGALORE
RESULT ANALYSIS (BEFORE REVALUATION)

DEPARTMENT:MBA
 SEMESTER: I (A & B SEC)

DATE: 13/07/2024
 EXAMINATION:DECEMBER/JANUARY 2024
 BATCH:2023

SL. NO.	SUBJECT CODE	NAME OF THE SUBJECT	REGULAR			REPEATERS		TOTAL PASS %			NAME OF THE STAFF
			APP	PASS	PASS %	APP	PASS %	APP	PASS	PASS %	
1	22MBA11	PRINCIPLES OF MANAGEMENT & ORGANISATIONAL BEHAVIOUR	117	110	94	0	0	117	110	94	Ms. Swarnalatha / Ms. Banishree Shukla
2	22MBA12	ENTREPRENEURSHIP DEVELOPMENT	117	116	99	0	0	117	116	99	Ms. Srilakshmi V / Ms. Sheethal C
3	22MBA13	ACCOUNTING FOR MANAGERS	117	113	97	0	0	117	113	97	Ms. Ashwini A / Ms. Vidhyashree M
4	22MBA14	STATISTICS FOR MANAGERS	117	92	79	0	0	117	92	79	Ms. Banishree Shukla / Ms. Priya Choudhary
5	22MBA15	MARKETING MANAGEMENT	117	113	97	0	0	117	113	97	Ms. Priya Choudhary / Ms. Deepthi J R
6	22MBA16	BUSINESS COMMUNICATION	117	116	99	0	0	117	116	99	Ms. Sheethal C / Ms. Bhavyashree N



	Freshers	Repeaters
Total Appeared	117	0
FCD	49	0
FC	37	0
SC	NIL	0
Total pass	86	0
Total Fail	31	0
TOTAL PASS PERCENTAGE	74%	

HEAD OF THE DEPARTMENT
 Department of Management Studies
 Sir M Visvesvaraya Institute of Technology
 BANGALORE-560057

SIR M VISVESVARAYA INSTITUTE OF TECHNOLOGY, BANGALORE
RESULT ANALYSIS (BEFORE REVALUATION)

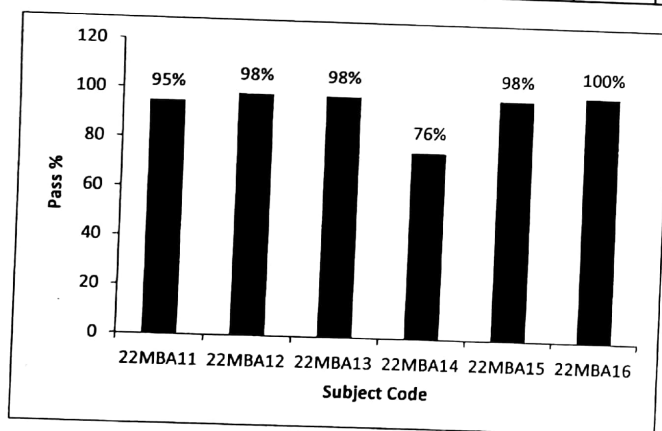
DEPARTMENT: MBA
 SEMESTER: I (A SECTION)

DATE: 13/07/2024

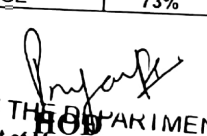
EXAMINATION: DECEMBER/JANUARY 2024

BATCH: 2023

SL. NO.	SUBJECT CODE	NAME OF THE SUBJECT	REGULAR			REPEATERS		TOTAL PASS %			NAME OF THE STAFF
			APP	PASS	PASS %	APP	PASS %	APP	PASS	PASS %	
1	22MBA11	PRINCIPLES OF MANAGEMENT & ORGANISATIONAL BEHAVIOUR	59	56	95	0	0	59	56	95	Ms. Swarnalatha
2	22MBA12	ENTREPRENEURSHIP DEVELOPMENT	59	58	98	0	0	59	58	98	
3	22MBA13	ACCOUNTING FOR MANAGERS	59	58	98	0	0	59	58	98	Ms. Srilakshmi V
4	22MBA14	STATISTICS FOR MANAGERS	59	45	76	0	0	59	45	76	Ms. Ashwini A
5	22MBA15	MARKETING MANAGEMENT	59	58	98	0	0	59	58	98	Ms. Banishree Shukla
6	22MBA16	BUSINESS COMMUNICATION	59	59	100	0	0	59	59	100	Ms. Priya Choudhary
											Ms. Sheethal C



	Freshers	Repeaters
Total Appeared	59	0
FCD	21	0
FC	22	0
SC	NIL	0
Total pass	43	0
Total Fail	16	0
TOTAL PASS PERCENTAGE	73%	


HEAD OF THE DEPARTMENT
 Department of Management Studies
 Sir M Visvesvaraya Institute of Technology
 BANGALORE-562157

SIR M. VISVESVARAYA INSTITUTE OF TECHNOLOGY

MASTERS IN BUSINESS ADMINISTRATION

ASSIGNMENT-2

Name :- Kavya.S

Class :- I MBA

Section :- 'A' Section

Subject :- Accounting for Managers

Submitted to :- Mrs. Ashwini.A

Submission Date :- 16.05.2024

~~Sir~~ College :- Sir M.V.I.T

Assignment - 2

Ans Significance of ratio analysis are:-

- * To ascertain liquidity & solvency
- * To ascertain operating efficiency & profitability of the enterprise.
- * To facilitate inter & intra-company comparison
- * To help forecasting & planning business objectives.
- * To formulate policies
- * To facilitate preparation of budget.

Ans Tools & techniques of financial statement analysis are:-

- a) Trend Analysis
- b) Comparative Analysis
- c) Ratio Analysis
- d) Cash flow Statement

1) Trend Analysis:-

It helps in many managerial decision. It enables to find out growth or decline percentage or pattern of changes that are taking place in the organization.

2) Comparative Analysis:-

It is the analysis of financial position of a business at different periods. It helps in determining the profitability of the business by comparing financial data from two or more accounting periods.

c) Ratio Analysis:-

It is a relationship between different values. It is a technique of computation of accounting ratios from the data derived from financial statements and comparing those with ideal or standard ratios of previous year of similar company.

d) Cash flow Statement:-

It is a statement which shows changes in cash position from one period to another. This statement helps in short term financial planning.

3. Ans Cash flow statement is a statement which shows the change in cash position from one period or another. This statement helps in short term financial planning.

4. Ans It is the analysis of financial position of a business at different periods. It helps in determining the profitability of the business by comparing financial data from two or more accounting periods.

5. Ans Trail Balance

- * Records all the closing balances of the general ledgers of accounts
- * It is used to verify if the total credits & debits of all the ledgers are balanced.
- * It is not a financial statement
- * There is no particular rule according to which the ledger are to be arranged
- * It is used internally within the company

Balance Sheet.

- Ans
- * Records the assets, liabilities, & equity of the company (i) Current
 - * It is used to check if the assets of the company are equal to liabilities plus equity. It is also used to demonstrate the accuracy of the company's finances.
 - * It is a financial statement
 - * There is a particular format by which the items are arranged
 - * It is used for external purposes (ii) A

6. Ans Advantages of ratio analysis are:-

- * To simplify understanding of financial statements
- * To facilitate diagnosis of financial health of business enterprise.
- * To facilitate forecasting and planning.
- * Helpful in decision making
- * Means of control
- * To facilitate means of communication
- * Facilitate inter & intra company comparison.

Limitations of ratio analysis are:-

- * It is based on financial statement only.
- * It does not reflect qualitative aspect
- * There is no standardization of interpretation of ratios.
- * Ratios are based on many assumptions, hence these may mislead decision makers.

PROBLEMS

ms

i) $\text{Current Ratio} = \frac{\text{Current Assets}}{\text{Current Liabilities}}$

$$\text{Current Assets} = \text{Stock} + \text{prepaid expenses} + \text{Debtors} + \text{Cash}$$

$$400000 + 100000 + 200000 + 200000$$

$$\text{CA} = 900000$$

$$\text{Current Liabilities} = \text{Creditors} = 300000$$

$$\text{CR} = \frac{900000}{300000} = \frac{3}{1}$$

$$\boxed{\text{CR} = 3:1}$$

ii) $\text{Acid test Ratio} = \frac{\text{Quick Assets}}{\text{Quick Liabilities}} = \frac{\text{Current Assets} - \text{Stock} - \text{prepaid expenses}}{\text{Current Liability} - \text{BOD}}$

$$= \frac{900000 - 400000 - 100000}{300000 - 200000} = \frac{400000}{100000} = \frac{4}{1}$$

$$\boxed{\text{Acid test Ratio} = 4:1}$$

$$\text{Debt equity Ratio} = \frac{\text{Debt}}{\text{equity}} = \frac{\text{Debentures} + \text{Creditors}}{\text{Equity Capital} + \text{Reserve fund}}$$

$$= \frac{300000 + 300000}{10,00,000 + 1,00,000} = \frac{600000}{11,00,000} = \frac{0.55}{1}$$

$$\boxed{\text{Debt equity Ratio} = 0.55:1}$$

$$(iv) \text{ Stock to Working Capital Ratio} = \frac{\text{Stock}}{\text{Working Capital}} = \frac{4,00,000}{900,000 - 300,000} = \frac{4,00,000}{600,000} = 0.67$$

$$\text{Stock to Working Capital Ratio} = 0.67:1$$

$$(v) \text{ Proprietary Ratio} = \frac{\text{Net Worth}}{\text{Total Assets}} = \frac{\text{Equity Share Capital} + \text{Reserve fund}}{\text{Total Asset}}$$

$$= \frac{10,00,000 + 1,00,000}{19,00,000} = \frac{11,00,000}{19,00,000} = 0.58$$

$$\text{Proprietary Ratio} = 0.58:1$$

2 Ans

Trend Analysis

Particulars	2016-17	Trend %	2017-18	Trend %	2018-19	Trend %	2019-20	Trend %
Cash	100	100	120	120	80	80	140	140
Debtors	200	100	250	125	325	162.5	400	200
Stock	300	100	400	133.33	350	166.67	500	166.67
Other current assets	50	100	75	150	125	250	150	300
Land	400	100	500	125	500	125	500	125

Ans

$$(i) \text{ Gross profit Ratio} = \frac{\text{Gross profit}}{\text{Net Sales}} \times 100$$

$$= \frac{2,00,000}{5,00,000} \times 100$$

$$\text{Gross profit Ratio} = 40\%$$

$$\text{COGS} = \text{open stock} - 76000 + \text{purchases} 872000 - \text{Closing stock} 98000 = 800000$$

$$\text{Net Sales} = \text{Gross profit} + \text{COGS} = 2,00,000 + 8,00,000 = 10,00,000$$

$$(ii) \text{ Net Profit Ratio} = \frac{\text{Net Profit}}{\text{Net Sales}} \times 100$$

$$\text{Operating Ratio} = \frac{\text{Operating Cost}}{\text{Net Sales}} \times 100$$

$$= \frac{300000}{500000} \times 100$$

$$\text{Operating Ratio} = 60\%$$

$$\text{Operating Cost} = \text{COGS} + \text{Adv. exp.}$$

$$300000 + 0$$

$$\text{Stock turnover Ratio} = \frac{\text{COGS}}{\text{Avg. Stock}}$$

$$= \frac{300000}{125500}$$

$$\text{Stock turnover Ratio} = 2.39 \text{ times.}$$

$$\text{Avg Stock} = \frac{\text{Opening} + \text{Closing}}{2}$$

$$= \frac{76250 + 98500}{2}$$

$$= 125500$$

$$\text{Expenses Ratio} = \frac{\text{Operating expenses}}{\text{Net assets.}}$$

$$= \frac{122000}{322250} = \frac{0.38}{1}$$

$$\text{Expenses Ratio} = 0.38:1$$

$$\text{Capital turnover Ratio} = \frac{\text{Net Sales}}{\text{Total Shareholder Equity}}$$

$$\text{Capital Turnover Ratio} = \frac{\text{Net Sales}}{\text{Shareholders Equity}}$$

$$= \frac{2100000}{700000}$$

$$\text{Capital turnover Ratio} = 3:1$$

$$\text{Fixed Assets turnover Ratio} = \frac{\text{Net Sales}}{\text{Fixed Assets}} = \frac{2100000}{420000} = \frac{5}{1}$$

$$\text{Fixed Asset turnover Ratio} = 5:1$$

$$\text{Working Capital Turnover Ratio} = \frac{\text{Net Sales}}{\text{Net Working Capital}}$$

$$= \frac{2100000}{300000}$$

$$\text{Working Capital turnover Ratio} = 7:1$$

$$\text{Total assets turnover Ratio} = \frac{\text{Net Sales}}{\text{Avg. total Assets}}$$

$$= \frac{2100000}{1050000}$$

$$\text{Total assets turnover Ratio} = 2:1$$

5. Trend Analysis

Particulars	2018	Trend%	2019	Trend%	2020	Trend%	2021	Trend%
Net Sales	100	100	95	95	120	120	130	130
(-) COGS	60	100	58.90	98.17	69.60	116	72.80	121.3
Gross profit	40	100	36.10	90.25	50.40	126	57.20	143
(-) Operating expenses	10	100	9.70	97	11	110	12	120
Net operating profit	30	100	26.40	88	39.40	131.33	45.20	150.6

7.

Comparative Balance Sheet. (in lakhs)

Particulars	2019	2020	Increase/Decrease in Amt	Increase/Decrease in percent
(A) Equity & Liabilities:-				
1. Shareholder's fund				
a) Equity Capital	400	400	0	-
b) Reserves	245	200	(45)	(18.37)
c) 6% preference shares	300	300	0	-
2. Share Allotment/application money	-	-	-	-
3. Non Current liabilities	-	-	-	-
4. Current liabilities:-				
a) Tax payable	150	100	(50)	(33.33)
b) Sundry Creditors	200	150	(50)	(25)
c) Bills payable	75	50	(25)	(33.33)
Total Liabilities	1520	1200	(320)	(20.99)

1. Fixed Assets :-				
a) Land	100	100	0	-
b) Building	270	300	30	11.11
c) Plant	270	300	30	11.11
d) Furniture	140	100	(40)	(28.57)
2. Current Asset :-				
a) Stock	300	200	(100)	(33.33)
b) Debtor	300	200	(100)	(33.33)
c) Cash	140	100	(40)	(28.57)
Total Assets.	1520	1300	(220)	14.47

1B 13

s:100

3 Marks)
7 Marks)sum due
follows

0 Marks)

(3 Marks)
(7 Marks)
ar ended

10 Marks)

IS | LAE

$$\text{Stock Turnover} = \frac{\text{COGS}}{\text{Avg. Stock}}$$

$$6 = \frac{\text{COGS}}{2,000,000}$$

$$\text{COGS} = 2,000,000 \times 6$$

$$\boxed{\text{COGS} = 12,000,000}$$

d) Calⁿ of GP & Sales

$$\text{GP} = 12,000,000 \times \frac{20}{80} = \boxed{3,000,000}$$

$$\text{Sales} = \text{COGS} + \text{GP}$$

$$= 12,000,000 + 3,000,000$$

$$\boxed{\text{Sales} = 15,000,000}$$

e) Calⁿ of debtors

$$\text{Debt Collection Period} = \frac{\text{Debtors}}{\text{Sales}} \times \text{months}$$

$$2 = \frac{\text{Debtors}}{15,000,000} \times 12$$

$$3,000,000 = \text{Debtors} \times 12$$

$$\text{Debtors} = \frac{3,000,000}{12}$$

$$\boxed{\text{Debtors} = 250,000}$$

f) Calⁿ of Total assets:-

$$\text{Total Assets turnover Ratio} = \frac{\text{Sales}}{\text{Total Assets}}$$

$$2 = \frac{15,000,000}{\text{Total Assets}}$$

$$\text{Total Assets} = \frac{15,000,000}{2}$$

$$\boxed{\text{Total Assets} = 7,500,000}$$

Calcⁿ of fixed assets:-

$$FA = TA - CA$$

$$= 750000 - 500000$$

$$FA = 250,000$$

Fixed assets to Net Worth:-

$$FA \text{ to } NW = \frac{FA}{NW}$$

$$0.8 = \frac{250000}{NW}$$

$$0.8NW = 250000$$

$$NW = \frac{250000}{0.8}$$

$$NW = 312500$$

Calcⁿ of Capital & Reserves:-

$$N.W = \text{Capital} + \text{Reserve}$$

$$312500 = 1 + 0.5$$

$$312500 = 1.5$$

$$\text{Capital} = \frac{312500 \times 1}{1.5} = 208333$$

$$\text{Reserve} = \frac{312500 \times 0.5}{1.5} = 104167$$

Balance Sheet

Liabilities	Amt	Assets	Amt
Capital	2,08,333	Stock	200000
Reserves	1,04,167	Debtors	250000
Liabilities (current)	2,00,000	Fixed Assets	250000
Long term borrowing	2,37,500	Cash (B/F)	50000
	7,50,000		7,50,000

9) a) Capital Turnover Ratio = $\frac{\text{Net Sales}}{\text{Shareholders}}$

$$= \frac{1050000}{350000} = \frac{3}{1}$$

Capital Turnover Ratio = 3:1

b) Fixed ^{Asset} Turnover Ratio = $\frac{\text{Net Sales}}{\text{Fixed Assets}}$

$$= \frac{1050000}{210000} = \frac{5}{1}$$

Fixed Asset Turnover Ratio = 5:1

c) Working Capital Turnover Ratio = $\frac{\text{Net Sales}}{\text{Net Working Capital}}$

$$= \frac{1050000}{150000} = \frac{7}{1}$$

Working Capital turnover Ratio = 7:1

d) Total Assets Turnover Ratio = $\frac{\text{Net Sales}}{\text{Avg. Total Asset}}$

$$= \frac{1050000}{525000} = \frac{2}{1}$$

Total Asset Turnover Ratio = 2:1

10. Calculation of Cash from operating activities

Particulars	Amnt.
Net Profit	
Add:- Non-operating expenses	
• General reserve	70000
• Goodwill	20000
Less:- Non-Operating Incomes	
Add:- ↑ CL & ↓ CA	
• Decrease in debtors	

* Increase in Bills Receivables	82000
* Decrease in % Wages	36000
* Increase in Salary prepaid	140000
	84000
Less:- Income tax paid	-
Cash flow from operating Activities	84000

ii) Calculation of Cash flow Statements.

Particulars	Amt	Amt.
a) Cash flow from operating activities:-		
Net profit	60000	
(+) Non-operating expenses:-		
• Transfer to Reserve	20000	
• Depreciation of P&M	50000	
	130000	
(-) Non-operating Incomes (profit on P&M)	3000	
	127000	
(+) ↑ CL & ↓ CA		
• Increase in Sundry Creditors	37000	
• Increase in B/P	10000	
• Decrease in stock	25000	
• Decrease in prepaid expenses	20000	
	201000	
(-) ↓ CL & ↑ CA		
• Increase in Sundry Debtors	(10000)	
• Decrease in o/s expenses	(2000)	
Cash flow from operating activity →		189000
b) Cash flow from Investing activities:-		
• Purchase of P&M P&M	(355000)	
• Purchase of L & B	(40000)	
• Sales of P&M	(8000)	
Cash flow from Investing Activity →		387000
c) Cash flow from financing activity:-		
• Issue of shares	200000	
Cash flow from financing activity →		200000

Net Increase in Cash flow	2000
	16000
(+) Opening Balance of Cash	18000
Closing Balance of Cash	

Dr.		Cr.	
P&M A/c			
Particulars	Am't	Particulars	Am't
To Balance b/d	500000	By Dep ⁿ	50000
To Profit on sale of P&M	3000	By Sales	800000
To Cash (purchases)	355000	By Bal c/d	858000
	858000		

Ans
17/5/24.

GBCS SCHEME

USN

[illegible]

20MB 13

First Semester MBA Degree Examination, July/August 202
Accounting for Managers

Time: 3 hrs.

Max. Marks:100

Note: Answer any FIVE full questions.

- 1 a. What do you mean by Accounting? (03 Marks)
b. Explain the steps of Accounting process (07 Marks)
c. Mr. Murthy started business with the followings on January 1, 2021.
Cash Rs 5000, Furniture Rs 10,000, Amount due from Shyam Rs 10,000, Amount due to Suraj Rs 10,000 and Goods Rs 30,000. His transactions during the month were as follows

Jan 2	Purchased goods from Nandan Rs 50,000
Jan 3	Sold goods to Vijay Rs 50,000
Jan 5	Introduced fresh capital Rs 20,000
Jan 10	Paid Nandan on account Rs 25,000
Jan 15	Received from Vijay Rs 30,000
Jan 18	Withdrew cash for personal use Rs 12,000
Jan 25	Sold goods to Uday subject to 5% trade discount Rs 30,000
Jan 31	Paid wages to Workers Rs 35,000

Journalise the above transactions.

(10 Marks)

- 2 a. What is Trial Balance? (03 Marks)
b. Explain Tools and Techniques of Financial Statement Analysis. (07 Marks)
c. From the following information, prepare a statement of Profit and Loss for the year ended 31 March 2021.

Equity share capital	2,00,000	Wages	1,00,000
Creditors	24,000	Repairs	1,000
Return on goods	10,000	Rent	8,000
Sale	3,28,000	Bad debts	4,000
Plant & Machinery	80,000	Carriage	3,000
Dundry debtors	48,000	Oil & Fuel	2,000
Return Inwards	6,000	Bank	10,000
Bills payable	10,000	Cash	10,000
Drawings	20,000	Stock	40,000
Prepases	2,10,000	R/S	5,000
Manufacturing Expenses	16,000		
Sale Expenses	14,000		

Adjustments :

- ii) Allow interest on capital at 5%.
- iii) A sum of Rs 800 is due for repairs.
- iv) Closing stock was valued at Rs 29,000.

(10 Marks)

20MBA13

- 3 a. What is Window Dressing? (03 Marks)
 b. Explain Accounting Conventions in brief. (07 Marks)
 c. The following data given below : Sales Rs 10,50,000 ; Working capital Rs 1,50,000 ; Fixed Assets Rs 2,10,000 ; Total Assets Rs 5,25,000 ; Capital Employed Rs 3,50,000. Calculate : i) Capital Turnover Ratio ii) Fixed Assets Turnover Ratio iii) Working Capital Turnover Ratio iv) Total Assets Turnover Ratio. (07 Marks)
- 4 a. What is Comparative Statement? (03 Marks)
 b. Define Management Accounting and explain the objectives of Management Accounting. (07 Marks)
 c. From the following information, you are required to calculate :
 1) Contribution 2) Break – even point 3) Margin of Safety
 4) Profit 5) Volume of sales to earn profit of Rs 6,000
 Total sales – 15,000 ; No. of units sold – 5,000 ; Total variable cost – 7,500
 Total Fixed cost – 4,500. (10 Marks)
- 5 a. Calculate CA and CL. If Working capital is Rs 2,40,000 and Current Ratio = 2.5. (03 Marks)
 b. Explain the classification of variances. (07 Marks)
 c. 'X' Company had budgeted the following expenses for producing 12,000 units.

Particulars	Amount (per unit) Rs
Materials	60
Labour	30
Variable overheads	25
Fixed overheads (Rs 1,20,000)	10
Direct variable overheads	6
Selling and Distribution expenses (25% fixed)	24
Administrative expenses (60,000 divided for all levels of production)	5
Total	160

Prepare a budget for the production of 10,000 units.

- 6 a. What is Functional Budget? (03 Marks)
 b. Explain the features of Accounting standards. (07 Marks)
 c. Briefly explain the methods of HR accounting. (10 Marks)
- 7 a. What is Forensic Accounting? (03 Marks)
 b. Nandu Manufacturing Company incurred the following cost for a Biscuit pack.
 Fixed Factory overhead cost Rs 70,000 ; Fixed selling overhead cost Rs 20,000.
 Variable manufacturing cost PU Rs 16 ; Variable selling cost PU Rs 4.
 Selling price per unit Rs 25.
 Calculate i) BEP in units ii) BEP in sales values
 iii) Number of units, if earn a profit of Rs 95,000. (07 Marks)
 c. Calculate cash flow from Operating activities from the following :

Particulars	31-3-2020	31-3-2021
Profit and Loss A/c	1,20,000	1,30,000
Debtors	1,70,000	96,000
Bills Receivable	80,000	1,62,000
General Reserves	3,44,000	4,14,000
Wages outstanding	52,000	16,000
Salaries prepaid	16,000	20,000
Good will	1,40,000	1,20,000

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(10 Marks)

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- 8 Prepare a statement of Profit/loss for the year ended 31st March 2021 and Balance sheet as that date from the following Trial Balance :

Particulars	Dr. Rs	Cr. Rs
Equity Share Capital	-	1,60,000
Bills payable	-	33,800
Creditors	-	70,000
Purchases	2,51,000	-
Purchases returns	-	2,650
Sales	-	4,18,000
Sales returns	2,000	-
Drawings	45,000	-
Good will	80,000	-
Land & Buildings	60,000	-
Plant & Machinery	40,000	-
Loose tools	3,000	-
Bills Receivable	3,000	-
Stock on 1-4-2020	40,000	-
Wages	40,000	-
Carriage outwards	1,000	-
Carriage inwards	1,000	-
Coal	2,000	-
Salaries	35,000	-
Rent, Rates and taxes	2,500	-
Discount	2,500	-
Cash at Bank	25,000	-
Cash in hand	400	-
Sundry Debtors	45,000	-
Repairs	1,800	-
Printing & Stationery	500	-
Bad debts	1,200	-
Advertisements	3,500	-
Furniture	11,200	-
General Expenses	5,250	-
Total	6,84,450	6,84,450

Adjustments

- 1) Closing stock on 31st March 2021 was Rs 35,000.
- 2) Depreciate Plant and Machinery, Loose tools and Furniture by 10% and Land and Buildings by 5%.
- 3) Provide Rs 1,500 for wages.
- 4) Insurance premium prepaid Rs 500.
- 5) Provide 5% on debtors against bad debts and 2% against discount.

(20 Marks)

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