

UNIVERSITY OF MADRAS

B.B.A. DEGREE PROGRAMME IN BUSINESS ADMINISTRATION SYLLABUS WITH EFFECT FROM 2023-2024

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
150C1B	Accounting for Managers I	Core	Y	-	-	-	5	5	25	75	100
Learning Objectives											
CLO1	To impart knowledge about basic concepts of accounting its applications										
CLO2	To analyze and interpret financial reports of a company										
CLO3	To understand the gross profit and net profit earned by organization										
CLO4	To foster knowledge on Hire Purchase system										
CLO5	To understand the procedures of Accounting under Single entry system.										
UNIT	Details							No. of Hours	Learning Objectives		
I	Meaning and scope of Accounting, Basic Accounting Concepts and Conventions – Objectives of Accounting – Accounting Transactions – Double Entry Book Keeping – Journal, Ledger, Preparation of Trial Balance							15	CLO1		
II	Subsidiary book – Preparation of cash Book – Bank reconciliation statement – rectification of errors – Suspense account							15	CLO2		
III	Preparation of Final Accounts – Adjustments – Closing stock, outstanding, prepaid and accrued, depreciation, bad and doubtful debts, provision and discount on debtors and creditors, interest on drawings and capital.							15	CLO3		
IV	Hire Purchase System – Default and Repossession – Hire Purchase Trading Account – Installment System.							15	CLO4		
V	Single Entry – Meaning, Features, Defects, Differences between Single Entry and Double Entry System – Statement of Affairs Method – Conversion Method							15	CLO5		
	Total							75			

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Course Outcomes		
Course Outcomes	On completion of this course, students will;	Program Outcomes
CO1	Prepare Journal, ledger, trial balance and cash book	PO2, PO1
CO2	Classify errors and making rectification entries	PO1
CO3	Prepare final accounts with adjustments	PO2, PO6
CO4	To understand Hire Purchase system	PO2, PO6
CO5	Prepare single and double entry system of accounting.	PO6
Reading List		
1.	Goel.D.K and Shelly Goel, 2018, Financial Accounting, Arya Publications, 2nd edition.	
2.	Jain .S.P &Narang .K, 1999, Financial Accounting, Kalyani Publishers, Ludhiana, 4th edition	
3.	Rakesh Shankar. R &Manikandan.S, Financial Accounting, SCITECH, 3rd edition.	
4.	Shukla&Grewal, 2002, Advanced Accounting, Sultan Chand &Sons,New Delhi, 15th edition.	
5.	Tulsian P.C., 2006, Financial Accounting, Pearson Education	
References Books		
1.	Dr.K.Ganesan&S.UshenaBegam – Accounting for Managers - Volume 1, Charulatha Publications, Chennai	
2.	TS Reddy & amp; A.Murthy; Financial Accounting -Margham Publications , 6th Edition, 2019	
3.	David Kolitz; Financial Accounting – Taylor and Francis group, USA 2017	
4.	M N Arora; Accounting for Management- Himalaya Publications House 2019.	
5.	SN Maheswari; Financial Accounting - Vikas Publishing House, Jan 2018.	
6.	T. Horngren Charles, L. Sundern Gary, A. Elliott John; Introduction to Financial Accounting, Pearson Publications Oct 2017.	
Web Resources		
1.	https://ebooks.lpude.in/management/mba/term_1/DMGT403_ACCOUNTING_FOR MANAGERS.pdf	
2.	https://www.drnishikantjha.com/booksCollection/Accounting%20for%20Management%20for%20MBA%20.pdf	
3.	https://www.accountingtools.com/articles/2017/5/15/basic-accounting-principles	
4.	https://en.wikipedia.org/wiki/Single-entry_bookkeeping_system\	
5.	https://www.profitbooks.net/what-is-depreciation	

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Methods of Evaluation		
Internal Evaluation	Continuous Internal Assessment Test	25 Marks
	Assignments	
	Seminar	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	75 Marks
	Total	100 Marks
Methods of Assessment		
Recall (K1)	Simple definitions, MCQ, Recall steps, Concept definitions	
Understand/ Comprehend (K2)	MCQ, True/False, Short essays, Concept explanations, Short summary or overview	
Application (K3)	Suggest idea/concept with examples, Suggest formulae, Solve problems, Observe, Explain	
Analyze (K4)	Problem-solving questions, Finish a procedure in many steps, Differentiate between various ideas, Map knowledge	
Evaluate (K5)	Longer essay/ Evaluation essay, Critique or justify with pros and cons	
Create (K6)	Check knowledge in specific or offbeat situations, Discussion, Debating or Presentations	

Mapping with program outcomes

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	M	M	M	M	M	S	L	M
CO 2	S	M	M	M	M	S	L	S
CO 3	S	M	M	M	M	S	L	S
CO 4	S	M	M	M	M	S	L	M
CO 5	S	M	M	M	M	S	L	M

S-Strong M-Medium L-Low

CO-PO Mapping with program specific outcomes (Course Articulation Matrix)

Level of Correlation between PSO's and CO's