

**SES's L.S. RAHEJA COLLEGE OF ARTS AND COMMERCE
(AUTONOMOUS)**



BOARD OF STUDIES: ACCOUNTANCY & FINANCE

PROGRAMME: B.COM (DIGITAL BUSINESS)

SEMESTER: II

NOMENCLATURE OF THE COURSE: ACCOUNTING FOR MANAGERS

NEP Vertical: Vocational Skill Courses (VSC)

Credit: 2

(As Per Choice Based Credit System (under NEP 2020) with effect from the Academic Year 2025-26)



Programme:	B.COM (DIGITAL BUSINESS)
Nomenclature of the Course	ACCOUNTING FOR MANAGERS
Total Marks	50
Semester:	II
Academic year	2025 -2026

LEARNING OBJECTIVES:

1. To clarify the concepts of various Accounting standards, capital, and revenue expenditure/receipts
2. To acquaint learners with basic accounting fundamentals
3. To acquaint learners with the core concepts of business finance
4. To develop financial analysis skills

COURSE OUTCOMES:

1. CO1: Clarify the concepts of various Accounting Standards, Capital, and Revenue Expenditure/Receipts
2. CO2: Analyze and interpret the financial statements of limited companies
3. CO3: Analyze the financial ratios and perform the interpretation
4. CO4: Explain the cash flow statement and estimate working capital

Modules at a glance

Sr. No	Module	No of Lectures
1	Introduction to AS, Capital & Revenue Expenditure/Receipts	8
2	Analysis and Interpretation of Financial Statements	8
3	Ratio Analysis and Interpretation	7
4	Cash flow statement and working capital	7
	Total	30

Module	Course Content	Andragogy	No of Lectures
1	Introduction to AS, Capital & Revenue Expenditure/Receipts		8
	<ul style="list-style-type: none"> ● Introduction to Accounting Standards: Meaning and Scope ● AS 1: Disclosure to Accounting Policies ● AS 9: Revenue Recognition ● AS 10: Property, Plant & Equipment ● Capital & Revenue Classification of income, expenditure, and receipts	Theoretic Discussion, Presentations, Case Studies,	
2	Analysis and Interpretation of Financial Statements		8
	<ul style="list-style-type: none"> ● Study of the balance sheet of limited companies. Study of Manufacturing, 	Theoretic Discussion,	

	Trading, Profit and Loss A/c of Limited Companies Vertical form of Balance Sheet and Profit & Loss A/c - Trend Analysis, Comparative Statement & Common size	Presentations, Case Studies,	
3	Ratio Analysis and Interpretation		7
	<ul style="list-style-type: none"> Ratio analysis and Interpretation (based on the vertical form of financial statements), including conventional and functional classification. Balance sheet ratios: Current ratio, Liquid ratio, Stock working capital ratio, Proprietary ratio, Debt equity ratio, Capital gearing ratio. Revenue statement ratios: Gross profit ratio, Expenses ratio, Operating ratio, Net profit ratio, Net Operating profit ratio, Stock turnover ratio, Debtors turnover, Creditors turnover ratio Combined ratios: Return on capital employed (including long-term borrowings), Return on Proprietors fund (Shareholder fund and Preference Capital), Return on Equity Capital, Dividend Payout Ratio, Debt Service Ratio <p>Different modes of expressing ratios: Rate, Ratio, Percentage, and Number. Limitations of the use of ratios.</p>	Theoretic Discussion, Presentations, Case Studies,	
4	Cash flow statement and Working Capital		7
	<ul style="list-style-type: none"> Preparation of cash flow statement (Accounting Standard - 3 Revised) <p>Working Capital - Concept, Estimation of requirements in case of Trading & Manufacturing Organizations</p>		

SUGGESTED READINGS / REFERENCE BOOKS:

- Srivastava R M, Essentials of Business Finance, Himalaya Publications
- Anthony R N and Reece JS, Accounting Principles, Homewood Illinois, Richard D. Irvin
- Bhattacharya SK and Dearden J. - Accounting for Management, Text and Cases, New Delhi
- Hingorani N L and Ramanathan A R - Management Accounting, New Delhi

RUBRICS FOR CONTINUOUS EVALUATION
Internal Assessment (40% of 20 marks) - 8 Marks

Examination Pattern

A) Continuous Internal Evaluation (CIE):

Sr. No.	Particular	Marks
1	2 Presentation/Project/Assignment/Case Study/Written Paper of 10 marks each	20

B) Semester End Examination (SEE):

Question Paper Pattern

Question No	Particular	Marks
Q 1	Two questions to be asked: A or B Any One to be attempted From Module- I & II	15 Marks
Q 2	Two questions to be asked: A or B Any One to be attempted From Module-III & IV	15 Marks