

**TECNIA INSTITUTE OF ADVANCED STUDIES**  
**GRADE 'A' INSTITUTE**  
 Department of Management Sciences  
**COURSE PLAN**

**ACADEMIC SESSION 2024-25 (w.e.f. 1st August, 2024)**

As per Scheme of Examination & Syllabus of Masters of Business Administration for First Semester (w.e.f. 2021-22 Academic Session Onwards) Guru Gobind Singh Indraprastha University, New Delhi.

PROGRAMME CODE:	039	PROGRAMME:	Masters of Business Administration	SHIFT:	1st	L	3	T/P	0	CREDITS:	3
COURSE CODE:	MS-107	COURSE NAME:	Accounting for Management	SECTION:	A						
		COURSE TYPE:	Core/ Open Elective	FACULTY:	Ms. Shradha Jain						
OBJECTIVE:	The course aims at enabling students to understand the basic accounting principles and techniques of preparing & presenting the accounts for users of accounting information. The course also familiarizes the students with the basic cost and management accounting concepts and their applications in managerial decision making.										
<b>COURSE OUTCOME &amp; MAPPING, COURSE ARTICULATION</b>											
	Demonstrate an understanding of management concepts, principles and theories, and apply them in the context of organizational work practices.	Apply analytical and critical thinking skills to analyze the dynamic business environment and identify entrepreneurial and business opportunities and risks.	Prepare business strategies, develop concomitant functional and operational strategies and implement them in an integrated manner to efficiently and effectively achieve the functional goals and the business objectives.	Demonstrate an understanding of decision-making processes at various levels of the organization with respect to resources mobilization and their efficient deployment and use to achieve the set goals.	Demonstrate the ability to analyze management problems, to identify and collect relevant data and to apply a creative problem-solving approach.	Identify and recommend the information technology-based interventions to achieve organizational goals	Benchmark organizational and managerial practices against the principles of good governance, ethical conduct, corporate social responsibility and the imperatives of long-term societal welfare	Demonstrate effective communication and interpersonal skills as well as the ability to work with and lead teams.	Develop a lifelong learning approach manifested in their attitude to learn, unlearn and relearn and in their pursuit of excellence in professional, personal and social life.		
<b>CO - PO MAPPING</b>		<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	
<b>CO1</b>	Demonstrate sound understanding of fundamental accounting principles, accounting standards and accounting techniques	3	1	2	2	1	1	1	1	2	
<b>CO2</b>	Construct financial statements by collecting, recording and classifying the financial information from divergent	3	2	3	2	2	2	0	0	0	
<b>CO3</b>	Critically analyze and interpret financial statements of a company	3	3	2	2	2	2	1	2	1	
<b>CO4</b>	Demonstrate the ability to extract and use meaningful financial information for managerial decision making	3	2	3	3	3	1	0	0	0	
<b>Average</b>		3	2	2.5	2.25	2	1.5	0.5	0.75	0.75	



Lecture No.	Unit No.	Topic	Sessional Outcome	Experiential Learning	Participative Learning	Problem Solving Methodologies	ICT Tools & E-Resources Utilization	Mapping with CO	Class Material (PPT Faculty+ Students)	Additional Material (Links/ Journals/ Articles/ NEWS)	Mode of Assessment	Bloom's Taxonomy
1	I	Financial Accounting	Students will learn about the fundamentals of accounting	Visit local businesses to observe accounting practices			<a href="https://economictimes.in/diatimes.com/defaultinterstitial.cms">https://economictimes.in/diatimes.com/defaultinterstitial.cms</a>	CO1	PPT	<a href="https://www.taxmann.com/post/blog/introduction-to-final-accounts-and-">https://www.taxmann.com/post/blog/introduction-to-final-accounts-and-</a>	QA Session	Level 1,2
2	I	Scope and Nature of Accounting	Students will be able to comprehend the fundamental purpose of accounting in		Role-play as accountants for different types of businesses		<a href="https://egyankosh.ac.in/bitstream/123456789/15421/1/Unit-2.pdf">https://egyankosh.ac.in/bitstream/123456789/15421/1/Unit-2.pdf</a>	CO1	PPT	<a href="https://edurev.in/t/118328/ICAI-Notes-of-Ch-6-3-Final-Accounts-of-">https://edurev.in/t/118328/ICAI-Notes-of-Ch-6-3-Final-Accounts-of-</a>	Viva	Level 1,2
3	I	Principles & Standards, Accounting Cycle	Students will learn about Accounting Principles & Standards		Debate on the importance of various accounting standards	Solving accounting cycle problems in group activities	<a href="https://egyankosh.ac.in/bitstream/123456789/7178/1/Unit-2.pdf">https://egyankosh.ac.in/bitstream/123456789/7178/1/Unit-2.pdf</a>	CO1, CO2	PPT	<a href="https://www.shiksha.com/online-courses/articles/accounting">https://www.shiksha.com/online-courses/articles/accounting</a>	QA Session	Level 1,2,3
4	I	Journalisation, Subsidiary Books	Students will learn how to journalise the financial transactions in journal book and			Creating and solving journal entry problems	<a href="https://nios.ac.in/media/documents/Secour224New/ch_6.pdf">https://nios.ac.in/media/documents/Secour224New/ch_6.pdf</a>	CO1, CO2, CO3	Handouts	<a href="https://nios.ac.in/media/documents/Secour224New/ch_6.pdf">https://nios.ac.in/media/documents/Secour224New/ch_6.pdf</a>	QA Session	Level 1,2,3
5	I	Ledger Posting, Preparation of Trial Balance	Ledger Posting and preparation of trial balance			Numerical problems on ledger posting	<a href="https://www.taxmann.com/post/blog/accounting-process-journal-ledger-">https://www.taxmann.com/post/blog/accounting-process-journal-ledger-</a>	CO1, CO2, CO3, CO4	PPT	<a href="https://www.taxmann.com/post/blog/accounting-process-journal-ledger-">https://www.taxmann.com/post/blog/accounting-process-journal-ledger-</a>	Viva	Level 1,2,3,4
6	I	Rectification of Errors	Students will learn how to rectify errors in accounting by rectification entries		Group exercises on identifying and correcting errors		<a href="https://www.pw.live/exams/commerce/rectification-of-errors/">https://www.pw.live/exams/commerce/rectification-of-errors/</a>	CO1, CO2, CO4	Class Notes	<a href="https://nios.ac.in/media/documents/Secour224New/E/320E111.pdf">https://nios.ac.in/media/documents/Secour224New/E/320E111.pdf</a>	QA Session	Level 1,2,4
7	I	Capital and Revenue Expenditure & Income	Students will learn about Capital and Revenue Expenditure Concepts with its illustrations	Field trip to businesses to see capital and revenue expenditures firsthand			<a href="https://www.taxmann.com/post/blog/difference-between-capital-and-">https://www.taxmann.com/post/blog/difference-between-capital-and-</a>	CO1, CO2	PPT	<a href="https://www.taxmann.com/post/blog/difference-between-capital-and-">https://www.taxmann.com/post/blog/difference-between-capital-and-</a>	MCQ	Level 1,2,3
8	I	Fixed Assets and Depreciation Accounting	Students will be able to understand fixed assets and depreciation accounting		Presentations on methods of depreciation		<a href="https://www.mca.gov.in/Ministry/notification/pdf/AS_10.pdf">https://www.mca.gov.in/Ministry/notification/pdf/AS_10.pdf</a>	CO1, CO2	PPT	<a href="https://www.mca.gov.in/Ministry/notification/pdf/AS_10.pdf">https://www.mca.gov.in/Ministry/notification/pdf/AS_10.pdf</a>	Viva	Level 1,2,3
9	I	Fixed Assets and Depreciation Accounting	Students will comprehend the importance of proper valuation of fixed assets at the time of		Debates on the best methods for asset valuation		<a href="https://www.mca.gov.in/Ministry/notification/pdf/AS_10.pdf">https://www.mca.gov.in/Ministry/notification/pdf/AS_10.pdf</a>	CO1, CO2, CO3	PPT	<a href="https://www.mca.gov.in/Ministry/notification/pdf/AS_10.pdf">https://www.mca.gov.in/Ministry/notification/pdf/AS_10.pdf</a>	Assignment	Level 1,2,3
10	I	Preparation of Final Accounts, Manufacturing Account	Students will learn understand the necessity of adjusting entries for prepayments, accruals,		Solving final accounts preparation problems		<a href="https://nios.ac.in/media/documents/Secour224New/ch_15.pdf">https://nios.ac.in/media/documents/Secour224New/ch_15.pdf</a>	CO1, CO2, CO3	PPT	<a href="https://egyankosh.ac.in/bitstream/123456789/10305/1/Unit-1.pdf">https://egyankosh.ac.in/bitstream/123456789/10305/1/Unit-1.pdf</a>	Viva	Level 1,2
11	I	Trading Account, Profit and Loss Account	Students will learn to analyze the financial health of a business by interpreting the figures in the	Hands-on experience in preparing a Trading Account		Case studies on financial health analysis using trading and P&L accounts	<a href="https://nios.ac.in/media/documents/Secour224New/ch_15.pdf">https://nios.ac.in/media/documents/Secour224New/ch_15.pdf</a>	CO1, CO2, CO3, CO4	PPT	<a href="https://www.bajajfinserv.in/trading-and-profit-and-loss-account-definition-">https://www.bajajfinserv.in/trading-and-profit-and-loss-account-definition-</a>	Quiz	Level 1,2,3
12	I	Balance Sheet (with adjustments)	Students will learn about Balance Sheet (with adjustments)	Visiting businesses to see how balance sheets are prepared		Case Study-Final accounts analysis	<a href="https://nios.ac.in/media/documents/Secour224New/ch_15.pdf">https://nios.ac.in/media/documents/Secour224New/ch_15.pdf</a>	CO1, CO2, CO3, CO4	Class Notes	<a href="https://nios.ac.in/media/documents/Secour224New/ch_15.pdf">https://nios.ac.in/media/documents/Secour224New/ch_15.pdf</a>	MCQ	Level 1,2,3,4
13	II	Cost Accounting	Students will learn about Cost Accounting concept and its objectives		Group discussions on the importance of cost accounting		<a href="https://www.forbes.com/advisor/business/what-is-cost-accounting/">https://www.forbes.com/advisor/business/what-is-cost-accounting/</a>	CO1, CO2, CO3	PPT	<a href="https://onlinecourses.nptel.ac.in/noc24_mg114/prereview">https://onlinecourses.nptel.ac.in/noc24_mg114/prereview</a>	Quiz	Level 1,2,3
14	II	Objectives, Classification of Cost	Students will be able to define different types of costs (e.g., fixed, variable, semi-variable,			Case studies on cost classification and its impact on financial	<a href="https://www.pw.live/exams/commerce/cost-classification/">https://www.pw.live/exams/commerce/cost-classification/</a>	CO1, CO2	PPT	<a href="https://icmai.in/upload/CASB/PPTs/Webinars/CAS_1.pdf">https://icmai.in/upload/CASB/PPTs/Webinars/CAS_1.pdf</a>	Quiz	Level 1,2,3
15	II	Preparation of Cost Sheet	Students will learn about the preparation of cost sheet		Practical exercises on preparing cost sheets		<a href="https://www.pw.live/exams/commerce/cost-sheet/">https://www.pw.live/exams/commerce/cost-sheet/</a>	CO1, CO2, CO3	PPT	<a href="https://theintactone.com/2018/12/01/afm-u2-topic-3-preparation-of-cost-">https://theintactone.com/2018/12/01/afm-u2-topic-3-preparation-of-cost-</a>	MCQ	Level 1,2,3
16	II	Material Cost Accounting	Students will learn about Material Cost Accounting		Flip Classroom		<a href="https://live.icai.org/bos/vcc-3rd-batch/pdf/Chapter_2_Mat">https://live.icai.org/bos/vcc-3rd-batch/pdf/Chapter_2_Mat</a>	CO1, CO2	PPT	<a href="https://www.jsscacs.edu.in/sites/default/files/Department%20Files/Unit-">https://www.jsscacs.edu.in/sites/default/files/Department%20Files/Unit-</a>	Viva	Level 1,2,3,4
17	II	Perpetual Inventory Control	Students will learn about inventory system		Group activities on inventory management		<a href="https://corporatefinancinstitute.com/resources/accounting/perpetual-">https://corporatefinancinstitute.com/resources/accounting/perpetual-</a>	CO1, CO2, CO3	PPT	<a href="https://www.accountingtools.com/articles/perpetual-inventory-system">https://www.accountingtools.com/articles/perpetual-inventory-system</a>	Quiz	Level 1,2,3
18	II	Inventory Valuation	Students will learn about Inventory Control and valuation		Presentations on different inventory valuation techniques		<a href="https://earlygrowthfinancialservices.com/blog/what-is-inventory-valuation-and-">https://earlygrowthfinancialservices.com/blog/what-is-inventory-valuation-and-</a>	CO1, CO2, CO3, CO4	PPT	<a href="https://corporatefinancinstitute.com/resources/accounting/inventory-">https://corporatefinancinstitute.com/resources/accounting/inventory-</a>	MCQ	Level 1,2,3,4,5,6
19	II	EOQ	Students will learn about how to arrive at EOQ level, ABC Analysis,		Flip Classroom		<a href="https://economictimes.in/diatimes.com/defaultinterstitial.cms">https://economictimes.in/diatimes.com/defaultinterstitial.cms</a>	CO1, CO2, CO3, CO4	PPT	<a href="https://economictimes.in/diatimes.com/defaultinterstitial.cms">https://economictimes.in/diatimes.com/defaultinterstitial.cms</a>	MCQ	Level 1,2,3,4,5,6
20	II	ABC Analysis, Setting of Reorder Level	Students will learn about setting of Reorder Level, maximum level and minimum level		Problems related to reorder level setting and inventory management		<a href="https://cashflowinventory.com/blog/abc-analysis-classification-of-">https://cashflowinventory.com/blog/abc-analysis-classification-of-</a>	CO1, CO2, CO3, CO4	PPT	<a href="https://cashflowinventory.com/blog/abc-analysis-classification-of-">https://cashflowinventory.com/blog/abc-analysis-classification-of-</a>	QA Session	Level 1,2,3,4,5,6
21	II	Maximum Level, Minimum Level, Labour Costing	Students will learn how to identify the maximum and minimum production capacity		Group discussions on production capacity optimization		<a href="https://gpbhubaneswar.org/public/uploads/dept-study-">https://gpbhubaneswar.org/public/uploads/dept-study-</a>	CO1, CO2, CO3, CO4	PPT	<a href="https://gpbhubaneswar.org/public/uploads/dept-study-">https://gpbhubaneswar.org/public/uploads/dept-study-</a>	Viva	Level 1,2,3,4
22	II	Overhead Cost Allocations, Over and Under Absorption.	Students will learn about overhead costing which includes overhead Cost Allocations, and		Problems related to overhead cost allocations and absorption		<a href="https://www.sdmimd.ac.in/SDMRCMS/cases/CIM2013/7.pdf">https://www.sdmimd.ac.in/SDMRCMS/cases/CIM2013/7.pdf</a>	CO1, CO2, CO3, CO4	PPT	<a href="https://icmai.in/upload/CASB/icwaic3.pdf">https://icmai.in/upload/CASB/icwaic3.pdf</a>	Assignment	Level 1,2,3,4
23	III	Performance Evaluation Techniques	Students will I develop the ability to apply appropriate evaluation techniques		Debates on the effectiveness of different evaluation techniques		<a href="https://egyankosh.ac.in/bitstream/123456789/19308/1/Unit-11.pdf">https://egyankosh.ac.in/bitstream/123456789/19308/1/Unit-11.pdf</a>	CO1, CO2, CO3, CO4	PPT	<a href="https://springhr.com/blog/performance-reviews-1-on-1s/7-modern-">https://springhr.com/blog/performance-reviews-1-on-1s/7-modern-</a>	Quiz	Level 1,2,3,4
24	III	Introduction to Budgeting and Budgetary Control	Students will learn about Budgeting, types of budgets and its controlling techniques		Group exercises on preparing budgets		<a href="https://www.financetrategists.com/accounting/management-">https://www.financetrategists.com/accounting/management-</a>	CO1, CO2, CO3, CO4	PPT	<a href="https://www.likouniv.ac.in/site/writereaddata/sitecontent/202004061919580">https://www.likouniv.ac.in/site/writereaddata/sitecontent/202004061919580</a>	QA Session	Level 1,2,3,4



25	III	Performance Budgeting	Students will acquire the ability to link financial resources directly to the outcomes and		Analyze case study on performance budgeting	<a href="https://www.imf.org/external/pubs/ft/tm/2009/tnm0901.pdf">https://www.imf.org/external/pubs/ft/tm/2009/tnm0901.pdf</a>	CO1, CO2, CO3, CO4	PPT	<a href="https://egyankosh.ac.in/bitstream/123456789/19308/1/Unit-11.pdf">https://egyankosh.ac.in/bitstream/123456789/19308/1/Unit-11.pdf</a>	MCQ	Level 1,2,3,4
26	III	Classification of Budget	Students will learn about types of budgets like Zero Based Budgeting.		Group discussions on the pros and cons of various budgeting techniques	<a href="https://www.imf.org/external/pubs/ft/tm/2009/tnm0906.pdf">https://www.imf.org/external/pubs/ft/tm/2009/tnm0906.pdf</a>	CO1, CO2, CO3, CO4	PPT	<a href="https://www.imf.org/external/pubs/ft/tm/2009/tnm0906.pdf">https://www.imf.org/external/pubs/ft/tm/2009/tnm0906.pdf</a>	Viva	Level 1,2,3,4
27	III	Fixed and Flexible Budgets	Students will be able to recognize how fixed and flexible budgets are used for long-term and short		Solving fixed and flexible budgeting problems	<a href="https://geekforgeeks.org/difference-between-fixed-and-flexible-budget/">https://geekforgeeks.org/difference-between-fixed-and-flexible-budget/</a>	CO1, CO2, CO3, CO4	PPT	<a href="https://www.nasdaq.com/articles/advantages-using-flexible-budget-vs-static">https://www.nasdaq.com/articles/advantages-using-flexible-budget-vs-static</a>	Viva	Level 1,2,3,4
28	III	Zero Based Budgeting	Students will learn about how to prepare Zero budget and its practical implications		Debates on the practicality of Zero Based Budgeting	<a href="https://www.researchgate.net/publication/343167288_Zero">https://www.researchgate.net/publication/343167288_Zero</a>	CO1, CO2, CO3, CO4	PPT	<a href="https://www.ibm.com/think/topics/zero-based-budgeting">https://www.ibm.com/think/topics/zero-based-budgeting</a>	QA Session	Level 1,2,3,4
29	III	Standard Costing and Variance Analysis	Students will develop a thorough understanding of what standard costs are, including their purpose		Group activities on variance analysis	<a href="https://www.academia.edu/9428399/The_Standard_Costing_System_At_SKF">https://www.academia.edu/9428399/The_Standard_Costing_System_At_SKF</a>	CO1, CO2, CO3, CO4	Notes	<a href="https://gargicollege.in/wp-content/uploads/2020/03/Standard-Costing-">https://gargicollege.in/wp-content/uploads/2020/03/Standard-Costing-</a>	Viva	Level 1,2,3,4
30	III	Balanced Scorecard	Students will learn about developing a balanced view of organizational performance by		Group discussions on the importance of balanced scorecards	<a href="https://hbr.org/1992/01/the-balanced-scorecard-measures-that-drive">https://hbr.org/1992/01/the-balanced-scorecard-measures-that-drive</a>	CO1, CO2, CO3, CO4	PPT	<a href="https://hbr.org/1992/01/the-balanced-scorecard-measures-that-drive">https://hbr.org/1992/01/the-balanced-scorecard-measures-that-drive</a>	MCQ	Level 1,2,3,4
31	III	Balanced Scorecard	Students will learn about how to prepare balanced score card with its numericals		Practical exercises on preparing balanced scorecards	<a href="https://corporatefinanceinstitute.com/resources/management/balanced">https://corporatefinanceinstitute.com/resources/management/balanced</a>	CO1, CO2, CO3, CO4	PPT	<a href="https://www.youtube.com/watch?v=COJ2dyb6hZE">https://www.youtube.com/watch?v=COJ2dyb6hZE</a>	QA Session	Level 1,2,3,4
32	III	Responsibility Accounting.	Students will learn about Responsibility Accounting and responsibility centres	Visit organization to observe responsibility accounting practices		<a href="https://www.shivajicollege.ac.in/sPanel/uploads/ecoment/15a6ac7a3da7e0">https://www.shivajicollege.ac.in/sPanel/uploads/ecoment/15a6ac7a3da7e0</a>	CO4	PPT	<a href="https://gargicollege.in/wp-content/uploads/2020/03/Responsibility-">https://gargicollege.in/wp-content/uploads/2020/03/Responsibility-</a>	MCQ	Level 1,2,3,4
33	IV	Decision Making Techniques	Students will learn about make or buy decisions		Debates on the factors influencing make or buy decisions	<a href="https://online.hbs.edu/blog/post/decision-making-techniques">https://online.hbs.edu/blog/post/decision-making-techniques</a>	CO1, CO2, CO3, CO4	PPT	<a href="https://ebooks.inflibnet.ac.in/mgmt05/chapter/10/0/">https://ebooks.inflibnet.ac.in/mgmt05/chapter/10/0/</a>	QA Session	Level 1,2,3,4
34	IV	Financial Statement Analysis	Students should be able to interpret and analyze the primary financial statements (income	Analyze financial statements of real companies		<a href="https://www.nism.ac.in/2023/12/financial-statement-analysis/">https://www.nism.ac.in/2023/12/financial-statement-analysis/</a>	CO1, CO2, CO3, CO4	PPT	<a href="https://corporatefinanceinstitute.com/resources/accounting/analysis-of-">https://corporatefinanceinstitute.com/resources/accounting/analysis-of-</a>	QA Session	Level 1,2,3,4
35	IV	Ratio Analysis	Students will learn about various financial Ratios		Practical exercises on calculating and interpreting financial	<a href="https://corporatefinanceinstitute.com/resources/accounting/ratio-analysis/">https://corporatefinanceinstitute.com/resources/accounting/ratio-analysis/</a>	CO1, CO2, CO3, CO4	PPT	<a href="https://www.khandolacollege.edu.in/web/downloads/studymaterials/FYBCO">https://www.khandolacollege.edu.in/web/downloads/studymaterials/FYBCO</a>	Viva	Level 1,2,3,4
36	IV	Common Size Statement, Dupont Analysis	Students will develop the ability to compare financial statements of different companies		Group discussions on the significance of common size statements and Dupont	<a href="https://corporatefinanceinstitute.com/resources/accounting/common-size-">https://corporatefinanceinstitute.com/resources/accounting/common-size-</a>	CO1, CO2, CO3, CO4	PPT	<a href="https://www.egyankosh.ac.in/bitstream/123456789/80368/1/Unit-14.pdf">https://www.egyankosh.ac.in/bitstream/123456789/80368/1/Unit-14.pdf</a>	QA Session	Level 1,2,3,4
37	IV	Marginal Costing, Application of Marginal Costing in Decision Making	Students will grasp the definition and components of marginal costing		Solving marginal costing problems	<a href="https://www.economicdiscussion.net/cost-accounting/applications-">https://www.economicdiscussion.net/cost-accounting/applications-</a>	CO1, CO2, CO3, CO4	PPT	<a href="https://theintactone.com/2018/12/01/afm-u4-topic-2-application-of-marginal-">https://theintactone.com/2018/12/01/afm-u4-topic-2-application-of-marginal-</a>	MCQ	Level 1,2,3,4
38	IV	Cost Volume Profit Analysis	Students will be able to comprehend the fundamental concepts of cost-volume-profit		Group discussions on cost-volume-profit concepts	PPT	CO1, CO2, CO3, CO4	PPT	<a href="https://psu.pb.unizin.org/hnid329/chapter/cvp/">https://psu.pb.unizin.org/hnid329/chapter/cvp/</a>	MCQ	Level 1,2,3,4,5,6
39	IV	Profit Planning, Management Accounting for Decision Making and Control	Students will be able to identify and explain the key components of profit planning, including sales		Group activities on management accounting for decision making	<a href="https://consiliumca.com/news/the-role-of-management-accounting-">https://consiliumca.com/news/the-role-of-management-accounting-</a>	CO1, CO2, CO3	PPT	<a href="https://hpuniv.ac.in/hpuniv/upload/uploadfiles/files/M%20C%204_4.pdf">https://hpuniv.ac.in/hpuniv/upload/uploadfiles/files/M%20C%204_4.pdf</a>	Quiz	Level 1,2,3,4,5,6
40	IV	EVA; Introduction to Activity Based Costing	They gain Knowledge of calculating EVA by determining the Net Operating Profit After		Group discussions on the significance of EVA and Activity Based Costing	<a href="https://www.researchgate.net/publication/275568018_Integrating_Activity-">https://www.researchgate.net/publication/275568018_Integrating_Activity-</a>	CO1, CO2	PPT	<a href="https://www.tandfonline.com/doi/abs/10.1080/10429247.1999.11415023">https://www.tandfonline.com/doi/abs/10.1080/10429247.1999.11415023</a>	Quiz	Level 1,2,3,4
41	IV	Target Costing, Life Cycle Costing	Students will learn how to apply target costing during product development to ensure products	Analyze real-world examples of target costing and life cycle costing		<a href="https://www.ikouniv.ac.in/site/writereaddata/siteContent/202004261306373">https://www.ikouniv.ac.in/site/writereaddata/siteContent/202004261306373</a>	CO1, CO2	PPT	<a href="https://www.ikouniv.ac.in/site/writereaddata/siteContent/202004261306373">https://www.ikouniv.ac.in/site/writereaddata/siteContent/202004261306373</a>	QA Session	Level 1,2,3,4
42	IV	Uniform Costing.	Students will understand how uniform costing promotes the standardization of costing		Flip Classroom	<a href="https://www.economicdiscussion.net/cost-accounting/uniform-">https://www.economicdiscussion.net/cost-accounting/uniform-</a>	CO1, CO2	PPT	<a href="https://www.bartleby.com/essay/Uniform-Costing-P3Y6PE93RZZA">https://www.bartleby.com/essay/Uniform-Costing-P3Y6PE93RZZA</a>	Quiz	Level 1,2,5
43	IV	Revision/Assignment	Students will be able to recall concepts and able to solve the related numericals		Class Discussion		CO1, CO2			QA Session	Level 1,2,5
44	IV	Revision	Students will be able to recall concepts and able to solve the related numericals		Flip Classroom		CO1, CO2			QA Session	Level 1,2,5
45	IV	Previous Years Question Paper Discussion	Students will be able to solve the previous year question papers		solve numerical problems in question papers		CO1, CO2			QA Session	Level 1,2,5

Note: 1 Credit (Theory)= 15 Hrs. in a Semester ; 1 Credit (Practical)= 30 Hrs. in a Semester.

**Suggested Readings : (Latest Editions)**

1. Maynard, Jennifer. Financial Accounting, Reporting & Analysis. Oxford University Press
2. Arora, M. N. Cost Accounting Principles & Practice. Vikas Publishing House.
3. Jawahar, L. Advanced Management Accounting. S. Chand & Company.
4. Horngren, C.T., Foster, G., Datar, S.M. Cost Accounting: A Managerial Emphasis. Pearson Education

Name of Faculty:

Ms. Shradha Jain



**Journals:**

1. Management Accounting Research
2. Journal of Management Accounting Research
3. Journal of Cost Management
4. International Journal of Accounting Information Systems
5. Journal of Applied Accounting Research

Head of Department: Dr. Pooja Sharma

Date:

**HoD  
MBA-TIAS**

