



## MANIPAL UNIVERSITY JAIPUR

Faculty of Management and Commerce

TAPMI School of Business

Course Hand-out

Financial Accounting for Managers | MB 2103 | 3 Credits | 3 0 0 3

**Course Outcomes:** At the end of the course, students will be able to,

[MB 6103.1]. To develop an awareness of emerging trends in financial accounting and understand the fundamental accounting principles that underpin the development of financial statements.

[MB 6103.2]. To gain an ability to read, interpret and analyse financial statements; combine financial analysis with other information to assess the financial performance and position of a company.

[MB 6103.3]. To develop the essential ability and skill of all managers, i.e. to use complex accounting information as a platform for decision-making.

[MB 6103.4]. Develop an awareness of the need to consider ethical issues, in addition to financial information, in the management decision-making process.

### Syllabus:

Accounting is aptly called the language of business. The basic function of any language is to serve as a means of communication and accounting duly serves this function. The task of learning accounting is essentially the same as the task of learning a new language. But the acceleration of change in business organization has contributed to increase the complexities in this language. Like other languages, it is undergoing continuous change in an attempt to discover better means of communications. The primary objective of the course is to acquaint the students with the fundamentals principles of financial accounting. The course introduces complex problems of financial accounting such as valuation, measuring and reporting issues related to assets and liabilities and preparing the financial statements. It enables the students to gain the ability of evaluating the financial performance and interpreting the financial structure of the organization. Such skills, ability and knowledge will enable them to more effectively identify profitable opportunities and to contribute significantly to better management within their own organizations.

### Text Books:

T 1. R. N. Anthony, D. F. Hawkins, K. A. Merchant, *Accounting: Text and Cases*, (12e), Tata McGraw Hill, 2011.

### References:

C 1: Bamber, M., & Parry, S. (2018). *Accounting and Finance for Managers: A Decision-making*

