

MBA FINANCIAL ACCOUNTING



CHANAKYA
INSTITUTE OF BUSINESS
MANAGEMENT
PURE ASTRA SASTRA MANAGEMENT VERSITY

SEMESTER I

Introduction to accounting
Meaning of Accounting
Branches of accounting
Objectives of accounting
Fundamental concepts
Principles and rules of accounting
Double entry Book keeping
Classification of accounts

SEMESTER II

Budgetary Control
Types of budgets
Techniques for Budgeting
Cash Budget
Functional Budgets
Preparation and Interpretation
Flexible Budgets

SEMESTER III

Cost accounting
Meaning and objectives
Classification
Elements of cost Accounting
Elements of costs
Preparation of cost sheet
Allocation and absorption of overheads
Direct cost
Overheads
Cost Sheet

SEMESTER III

Standard Costing and Variance Analysis
Marginal Costing
Cost -Volume Profit Analysis
Break Even Point
Application of marginal costing techniques to managerial
Decision making