

## PREFACE

In a bid to standardize higher education in the country, the University Grants Commission (UGC) has introduced Choice Based Credit System (CBCS) based on five types of courses viz. *core, generic, discipline specific, elective, ability and skill enhancement* for graduate students of all programmes at Honours level. This brings in the semester pattern which finds efficacy in sync with credit system, credit transfer, comprehensive continuous assessments and a graded pattern of evaluation. The objective is to offer learners ample flexibility to choose from a wide gamut of courses, as also to provide them lateral mobility between various educational institutions in the country where they can carry their acquired credits. I am happy to note that the University has been recently accredited by National Assessment and Accreditation Council of India (NAAC) with grade “A”.

UGC (Open and Distance Learning Programmes and Online Programmes) Regulations, 2020 have mandated compliance with CBCS for U.G programmes for all the HEIs in this mode. Welcoming this paradigm shift in higher education, Netaji Subhas Open University (NSOU) has resolved to adopt CBCS from the academic session 2021-22 at the Under Graduate Degree Programme level. The present syllabus, framed in the spirit of syllabi recommended by UGC, lays due stress on all aspects envisaged in the curricular framework of the apex body on higher education. It will be imparted to learners over the six semesters of the Programme.

Self-Learning Materials (SLMs) are the mainstay of Student Support Services (SSS) of an Open University. From a logistic point of view, NSOU has embarked upon CBCS presently with SLMs in English / Bengali. Eventually, the English version SLMs will be translated into Bengali too, for the benefit of learners. As always, all of our teaching faculties contributed in this process. In addition to this, we have also requisitioned the services of best academics in each domain in preparation of the new SLMs. I am sure they will be of commendable academic support. We look forward to proactive feedback from all stakeholders who will participate in the teaching-learning based on these study materials. It has been a very challenging task well executed by the teaches, officers & staff of the University, and I heartily congratulate all concerned in the preparation of these SLMs.

I wish you all a grand success.

**Professor (Dr.) Ranjan Chakrabarti**  
Vice-Chancellor

**NETAJI SUBHAS OPEN UNIVERSITY**  
**Under Graduate Degree Programme**  
**Choice Based Credit System (CBCS)**  
**Subject : Master of Business Administration (MBA)**  
**Course Code : CC-CP-105**  
**Course Title : Accounting for Managers**

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## **Netaji Subhas Open University**

**Under Graduate Degree Programme**

**Choice Based Credit System (CBCS)**

**Subject : Master of Business Administration (MBA)**

**Course Code : CC-CP-105**

**Course : Accounting for Managers**

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*University of Calcutta*

**C.A. Mrityunjoy Acharjee**

*General Manager, Finance*

*Nunaliagarh Refinery Ltd.*

**: Course Writer :**

**Professor Ananda Mohan Pal**

??

??

**: Course Editor :**

**Dr. Asish Kr. Bhattacharyya**

??

??

**: Format Editor :**

**Professor Anirban Ghosh**

*Director (i/c), (Chairperson)*

*School of Professional Studies, NSOU*

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**Dr. Ashit Baran Aich**

*Registrar (Acting)*





**Netaji Subhas  
Open University**

**Master of Business  
Management  
(MBA)**

**Subject : Master of Business Administration (MBA)**

**Course Code : CC-CP-105**

**Course : Accounting for Managers**

**MODULE -1 : Financial Accounting**

<b>Unit 1</b>	<input type="checkbox"/> Concept, Importance and Scope	7 - 26
<b>Unit 2</b>	<input type="checkbox"/> Preparation of Financial Statements	27 - 41
<b>Unit 3</b>	<input type="checkbox"/> Inventory Valuation and Depreciation	42 - 51
<b>Unit 4</b>	<input type="checkbox"/> Funds Flow Statement and Cash Flow Statement	52 - 59
<b>Unit 5</b>	<input type="checkbox"/> Financial Statement Analysis	60 - 76

**MODULE -2 : Cost and Management Accounting**

<b>Unit 6</b>	<input type="checkbox"/> Cost Accounting Records and Processes	77 - 108
<b>Unit 7</b>	<input type="checkbox"/> Job and Process Costing	109 - 142
<b>Unit 8</b>	<input type="checkbox"/> Budgeting and Variance Analysis	143 - 165
<b>Unit 9</b>	<input type="checkbox"/> Marginal Costing and Decision-making	166 - 188

