

**THE VIEWS
EXPRESSED HEREIN
ARE PERSONAL**

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MANAGEMENT ACCOUNTING I

(ESSENTIALLY BASIC LEVEL
“FINANCIAL ACCOUNTING + FINANCIAL
REPORTING PRACTICES + FINANCIAL
ANALYSIS”)

XLRI JAMSHEDPUR

TERM I, AY2016

*Did we do ... what we intended to
do ... ?*

○ Format: Session Intent | Organizations/Examples ~ | ~ Sector(s)

1. Introduction to Accounting Concepts + Business Entity ~ | ~ Amar Akbar Anthony + Lehman ~ | ~ I-Banking
2. Balance Sheet ~ | ~ Bank of India, Sterlite, Infosys, Blue Dart, Raymond, ... ~ | ~ Diverse
3. Income Statement ~ | ~ As above ~ | ~ Diverse
4. Cash Flow Statement Analysis ~ | ~ Pioneer Distilleries ~ | ~ Breweries
5. Financial Statement Analysis ~ | ~ Colgate Palmolive, Marico Industries ~ | ~ FMCG
6. ... Deepak Fertilizers, Reliance Industries, Revathi Equipment, Silverline Technologies, Tata Motors, ...
7. ... Imaginative ... A-to-Z, Jayram Sweets, Jhulawala, Kabaddiwala, Ram Traders, Tropical Fruit Products ...

Session	Session-wise Plan
-2 & -1	Introduction to Finance
1 & 2	Introduction to Accounting + Case Discussion
3 & 4	Balance Sheet + Case Discussion
5 & 6	Profit & Loss Account + Case Discussion
7 & 8	Accounting Records + Practice Problems
9	Cash Flow Statement - Introduction
10 & 11	Accounts for Joint Stock Companies + Case Discussion
12 & 13	Financial Statement Analysis + Case Discussion
14	Methods of Depreciation & Inventory Valuation + Illustration on Manufacturing A/c, Trading A/c
15	Bills of Exchange and Other Financial Securities Case Illustration on Longish Financial Statement Preparation
16	Cash Flow Statement: Case Discussion
17 & 18	Accounting Standards + Case Discussion
19	Understanding Annual Reports (Comprehensive Case) Case Discussions on Statement of Equity and IFRS Specifics
20	Creative Accounting and Good Governance
21 Extra	Creative Accounting, Summarizing and Course Debrief

2015

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System of Evaluation:

Method of Evaluation	Marks
A) Class Participation (largely a Group based continuous activity)	10
B) Quiz/ Test/ Surprise Quizzes*	30
C) Take Home Assignment Project	30
D) End-term Examination*	30

Note: * *indicates* that some questions might carry negative marks

I am no God (i.e., perfect) and therefore there are bound to be 'errors' in estimating the true worth of your answers (and hence, evaluation). However, I promise, evaluation will be unbiased. Also, the 'errors' (if any) should cancel out over the length of the evaluation cycle.

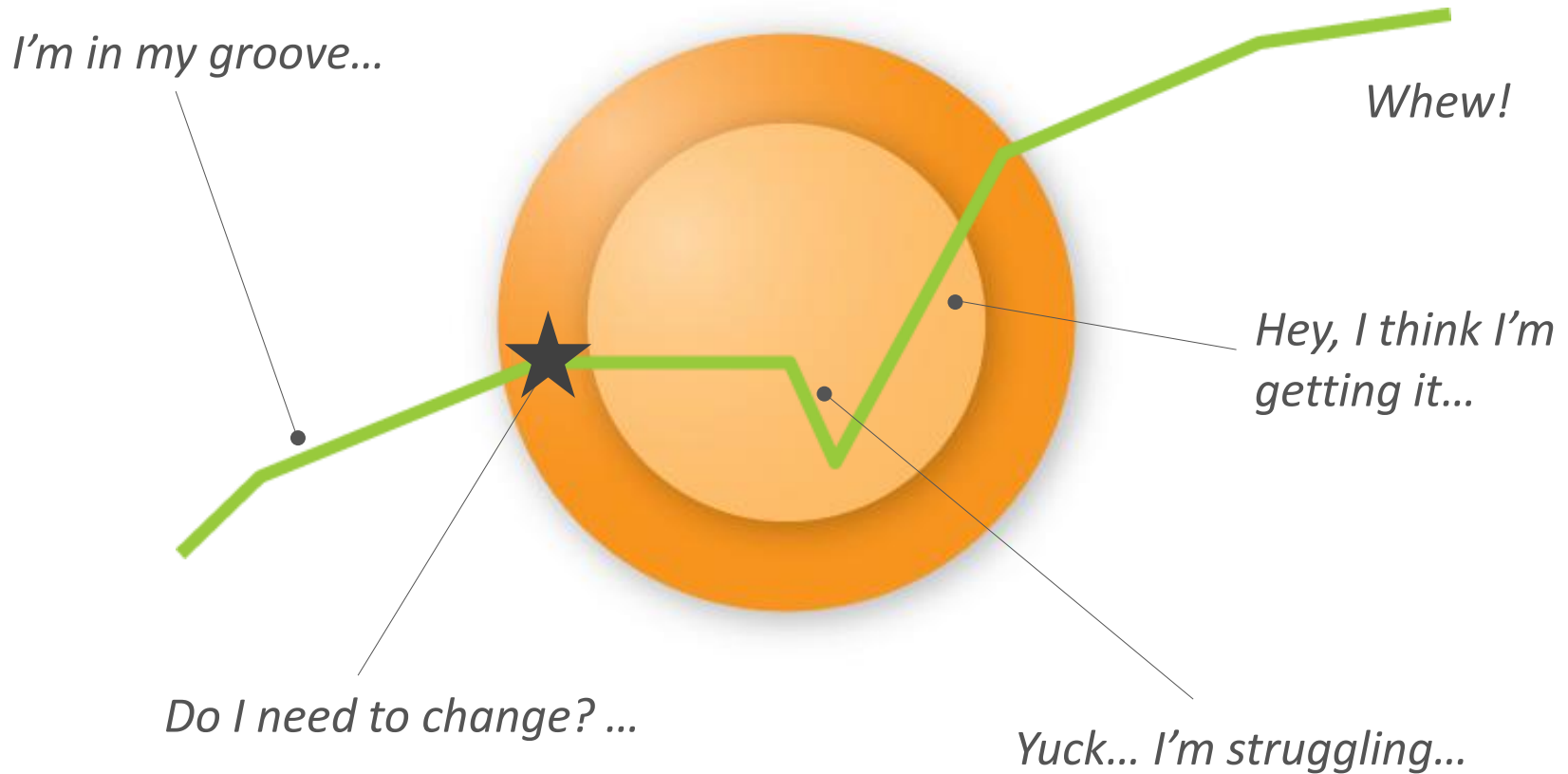
Powerful Learning

Think of a time...

- When you were engaged in a powerful learning experience
- Describe it to your batch mate in a word or short phrase; what was it like? (Adverb/Adjective)?



Anatomy of a Learning Experience



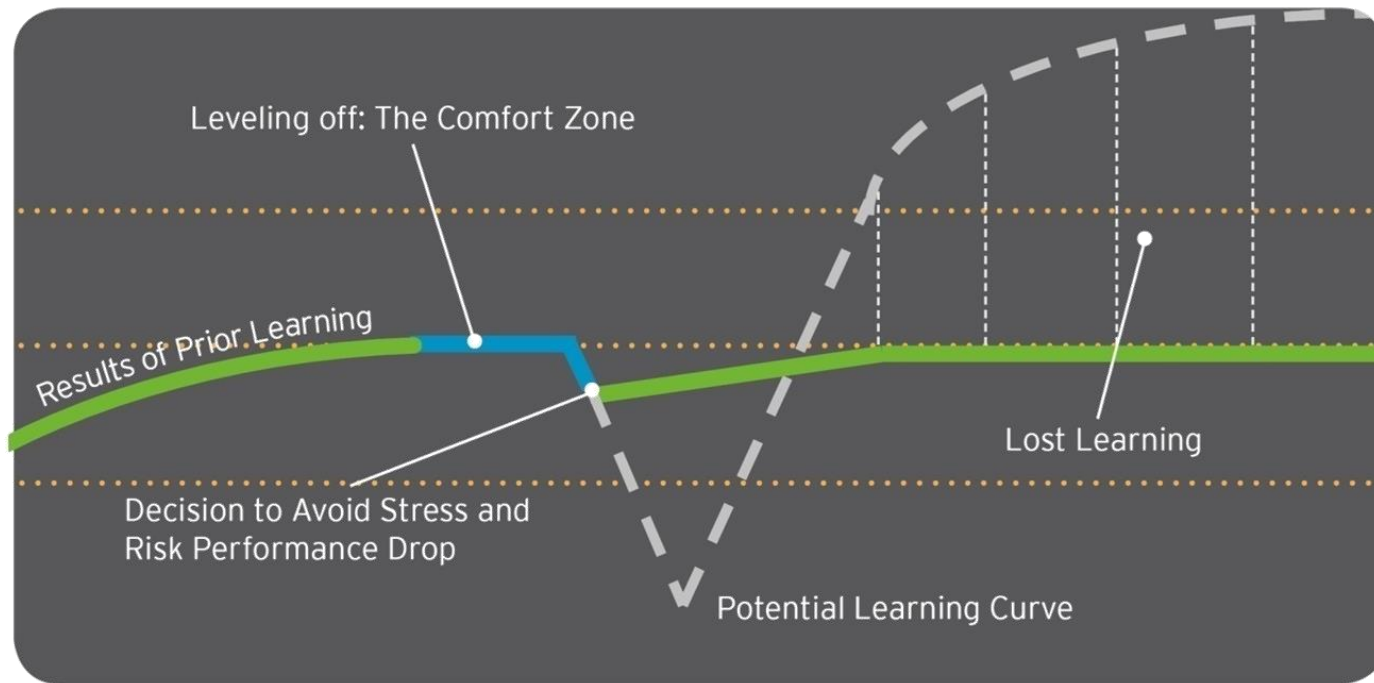
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“The fear of not looking good [pride] is one of the greatest enemies of learning. To learn, we need to acknowledge that there is something we don’t know, and to perform activities that we’re not good at.”

*~ Peter Senge
The Fifth Discipline*

Senge, P. The fifth Discipline: The art and practice of the learning organization. (1st ed.) New York, NY: Doubleday.

Avoiding a Learning Experience



Perceiving

experiencing



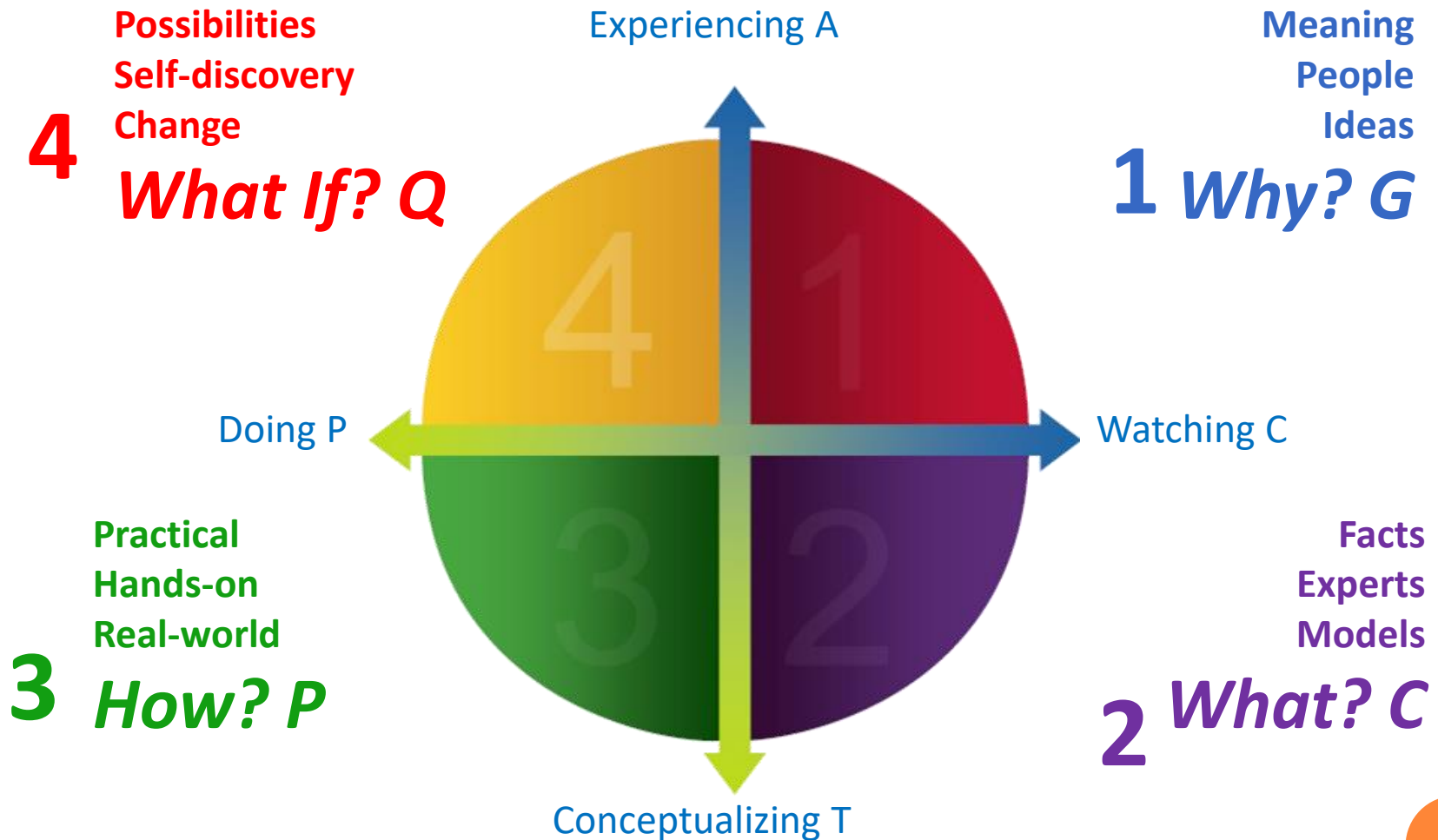
conceptualizing

Processing

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Four Styles/Types/Preferences of Learners; Four Quadrants



Each personal has a “most favored” quadrant!

WHAT DO I MEAN ... ?

- Everyone has a way of interpreting the Goal ... help student
- Evaluation Fairness? Feedback Time? Value Addition?



→ PLEASE NOTE THAT ALL SLIDES
(AND NOTES) WERE COMPILATIONS
FROM VARIOUS BOOKS AND
PRESENTATIONS.

→ IN OTHER WORDS, NEITHER I'VE
CREATED ANYTHING NEW NOR I
SHALL CREATE ANY (IN FUTURE) ...
EVERY BIT IS NOT MINE.

→ THEY ARE ONLY WITH THE SOLE
PURPOSE OF (QUALITY) CLASS
DISCUSSION.

I take back prejudice(s) against any person(s) or communities conveyed during the teaching?

I apologize if anyone is hurt/upset by the same ... it was to drive home the point
In fact, all communities do add learning value to the society in their own way

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Feedback for improving the course and its delivery are welcome

Acknowledgements

to

Purvi Raja, Rohit N Barchha, Shalini Beck,
Shaniya Khanam, and to ...
all those who added value to me (or blessed
me) ...

One bit of advice ...

You may also think of doing something for the
underprivileged or the unfortunate ...

✓ ... 😊 !

@NOW ... ?

...

ram kumar kakani