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# GURU NANAK INSTITUTE OF TECHNOLOGY

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**Campus:** Ibrahimpatnam, R.R. District, Hyderabad-501506, Telangana, India. Ph: (0/95) 8414-20 21 20/21

Date: 20.08.2018

## CIRCULAR

**Skill development program for MBA students starting from 17<sup>th</sup> Sep, 2018 onwards.**

**The HOD and Placements coordinators have to manage the trainings and ensure 95% attendance all through the sessions.**

**All Mentors need to send the compiled feedback report to Dr.B.Madhusudhan Reddy, [hodmba.gnit@gniindia.org](mailto:hodmba.gnit@gniindia.org) daily. Mentors are advised to take care of PNR (Students not participating in training).**

**Agenda:**

**Introduction to Accounting for Decision-Making.**

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## Accounting for Decision-Making

SNO.	TOPIC COVERED	DURATION(in hours)
1	Mechanics of Financial Accounting	3
2	Introduction to financial accounting	3
3	Reading Financial Statements	3
4	Reading and understanding balance sheet, income statement and cash flow statement	3
5	Financial Statement Analysis	3
6	Ratio analysis; Understanding relationship between four profitability drivers	3
7	Product Costing	3
8	Analysis for Decision Making	3
9	Behavior of costs; Break-even analysis	3
10	Budgeting and variance analysis	3

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## Accounting for Decision-Making

S.NO.	HT NO	Name of Student
1	18831E0001	BADDAM PRIYANKA
2	18831E0002	BALAJI BIRADAR
3	18831E0003	BEKKAM SINDHU
4	18831E0004	BONGURALA DAMODHAR
5	18831E0005	C KRISHNA
6	18831E0006	CHILKA SAMYUKTHA
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32	18831E0036	UPPALA UDAY SATYASAI
33	18831E0037	VUPPALA SAI TEJA
34	18831E0038	VURADI VENKATARAMA NA
35	18831E0039	YERRAM SAICHARAN RAJU
36	18831E0040	VAISHAKH CHANDRAN P
37	17831E0001	ABDUL RAHMAN
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42	17831E0006	BANDARU RAKESH
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44	17831E0008	DHEERAVATH RAJU NAIK
45	17831E0009	E. KIRANGWANGBE KOMP
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71	17831E0035	VANAM KARTHIK
72	17831E0036	VENKATA BHAVYA
73	17831E0037	TANISHA PURUSHOTTAM
74	17831E0038	EBIN KURIAN
75	17831E0039	ARUN K. M.
76	17831E0040	NARSIMHULU

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## Accounting for Decision-Making QUESTION PAPER

Time: 120 Mins

5 x 4 = 20 Marks

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**ALL QUESTIONS CARRY EQUAL MARKS**

**Answer the following**

1. What are the concepts of modern accounting theory?
2. What are the titles of modern research in accounting theory?
3. What are the main determinants of the development of accounting and financial reporting?
4. What is Alternative Accounting Theories?
5. Where to include capital work in progress?

**\*\*\* ALL THE BEST \*\*\***

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S.No	H. T. No.	NAME OF THE STUDENT	MARKS	RESULT
1	18831E0001	BADDAM PRIYANKA	16	PASS
2	18831E0002	BALAJI BIRADAR	16	PASS
3	18831E0003	BEKKAM SINDHU	15	PASS
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5	18831E0005	C KRISHNA	17	PASS
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8	18831E0009	G PRADEEPA	17	PASS
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27	18831E0029	POTTA HIMA BINDU	18	PASS
28	18831E0032	SANNIBOINA NAVYA	12	PASS
29	18831E0033	SREEJA PANNERU	16	PASS
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## Department of Management studies Accounting for Decision-Making Summery

Financial accounting allows a business to keep track of all its financial transactions. It is the process in which the company records and reports all the financial data that go in and out of its business operations. The accounting data is recorded on a series of financial statements including the balance sheet, income statement, and cash flow statement.

There are a series of accounting principles companies adhere to in their financial accounting. The majority of publicly traded companies in the United States follow the generally accepted accounting principles (GAAP), a common set of standards accountants follow when they complete their financial statements. Companies outside the U.S. generally follow other international standards that vary by region and country.

There are three main areas where financial accounting helps decision-making:

- It provides investors with a baseline of analysis for—and comparison between—the financial healths of securities-issuing corporations.
- It helps creditors assess the solvency, liquidity, and creditworthiness of businesses.
- Along with its cousin, managerial accounting, it helps businesses make decisions about how to allocate scarce resources.

### Investing Decisions

Fundamental analysis depends heavily on a company's balance sheet, its statement of cash flows and its income statement. All of the financial statements for publicly traded companies are created and reported according to the financial accounting standards set forth by the Financial Accounting Standard Board (FASB).

Investors use the information from financial statements to make decisions about the valuation and creditworthiness of a company. Without the information provided by financial accounting, investors would have less understanding about the history and current financial health of stock and bond issuers.

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DEPARTMENT OF MANAGEMENT STUDIES

This is to certify that Mr/Ms. K. Savanthi  
Of MBA has successfully completed the certification course on  
"Accounting for Decision-Making" from 17/9/2018 to 27/9/2018

Co-Ordinator

R Munwar Basha

MBA-HOD

Dr. B. Madhusudhan Reddy

Principal

Dr. S. Sreenatha Reddy

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