



**National Institute of Technology,
Tiruchirappalli-15
Department of Computer Applications**

1. Course Outline			
Course Title	ACCOUNTING AND FINANCIAL MANAGEMENT		
Course Code	CA717		
Department	CA	No. of Credits	3
Pre-requisites Course Code	NIL	Faculty Name	Prof.S.Srinivasan
E-mail	ssrini@nitt.edu	Telephone No.	0431-2503727
Course Type	Core Course	Semester and Section	I SEM & Sec A and B

2. Course Overview

This course gives an overview of accounting and financial management. In accounting viewpoint this course will cover brief introductory concepts pertinent to financial accounting, management accounting and cost accounting. Under the financial management view point this course will cover capital budgeting and cost of capital concepts. Finally this course will serve basic understanding towards accounting and financial management.

3. Course Objectives

1. To understand the key financial statements (income and balance sheet statement) of business entity.
2. To understand and apply the different financial statement analysis techniques such as fund flow and cash flow statement analysis.
3. To gain knowledge regarding analyzing the firm performance using ratio analysis concepts.
4. To understand the different notions of cost concepts involved in any business entity.
5. To understand the capital budgeting technique and how it will help the firms to take decisions related to selecting a capital project or making capital investment.

4. Course Outcomes (CO)

1. Analyzing the financial statements such as trading, profit and loss account and balance sheet.
2. Analyzing and evaluating the fund flow and cash flow statements.
3. Able to take key decisions related to firms financial performance.
4. Able to understand the cost concepts involved in any business entity.
5. Capable of taking capital investment decisions.

5. Course Outcome (CO)	Aligned Programme Outcome (PO)											
	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10	PO-11	PO-12
1. Analyzing the financial statements such as trading, profit and loss account and balance sheet.	B	B	B	B	B	B	B	M	B	B	B	M
2. Analyzing and evaluating the fund flow and cash flow statements.	B	B	B	B	B	B	B	M	B	B	B	M
3. Able to take key decisions related to firms financial performance.	B	B	B	B	B	B	B	M	B	B	B	M
4. Able to understand the cost concepts involved in any business entity.	B	B	B	B	B	B	B	M	B	B	B	M
5. Capable of taking capital investment decisions.	B	B	B	B	B	B	B	M	B	B	B	M

S = 0.6

M = 0.4

B = 0.0

6. Course Teaching and Learning Activities

Week	Mode of Delivery	Topics covered
1.	Class-I	Introduction to accounting and financial management
	Class-II	GAAP principles, Conventions and concepts of accounting
	Class-III	Journal entry introduction and golden rules of accounting
	Class IV	Exercise problems: Journal entry, ledger and trail balance
2.	Class-I	Introduction to assets and liabilities and types
	Class-II	Introduction to trading and profit and loss account and balance sheet
	Class-III	Final accounts preparation
	Class IV	Final accounts preparation along with adjustment entries.
3.	Class-I	Introduction to depreciation accounting

Week	Mode of Delivery	Topics covered
	Class-II	Depreciation methods and problems using SLM and DBM methods
	Class-III	Exercise problems on Depreciation accounting
4.	Class-I	Introduction to fund flow statement analysis and cash flow statement analysis
	Class-II	Preparation of fund flow and cash flow statement analysis
	Class-III	Financial statement analysis techniques
	Class IV	Comparative and common size statement analysis
5.	Class-I	Introduction to management accounting
	Class-II	Ration analysis : Introduction
	Class-III	Different types of ratio analysis
6.	Class-I	Problems on financial ratios
	Class-II	Problems on profitability ratios
	Class-III	Problems on liquidity ratios
	Class IV	Problems on financial leverage ratios
7.	Class-I	Introduction to cost accounting : Variable cost and fixed cost
	Class-II	Cost Volume Profit Analysis
	Class-III	Break even marginal and full costing contribution
8.	Class-I	Standard costing procedure
	Class-II	Analysis of variance-Material variance, cost variance
	Class-III	Overhead variances and - Computer accounting and algorithms
9.	Class-I	Introduction to budgets and Characteristics of Budgets
	Class-II	Cash budget, production budget and materials budget
	Class-III	Flexible budget and Forecasting – Long term, Short term
10.	Class-I	Methods of capital investment decision making
	Class-II	Payback period, ARR, IRR, NPV and profitability index
	Class-III	Problems on capital budgeting
	Class IV	Sensitivity Analysis, Cost of capital

The assessment in this course has periodical cycle tests, assignment test /seminar and end semester examination whose details are given in Table 7. The assessment in Theory will be done for a total of 100 marks. The assessment in Practical component has periodical evaluations, record writing, and end semester examination whose details are given in Table 8. The assessment in Practical will be done for a total of 100 marks.

The final marks will be computed for a total of 200 and normalized to 100 based on which the grades will be assigned.

7. Course Assessment Methods				
Sl. No.	Mode of Assessment	Week/Date	Duration	Weightage(%)
1.	Cycle Test – 1	4 th week	60 Mins	20
2.	Cycle Test – 2	8 th week	60 Mins	20
3.	Assignment test	9 th week	15 Mins	10
6.	End Semester Exam	-	180 Mins	50
Total				100

8. Essential Readings (Textbooks, Reference books, Websites, Journals, etc.)

References

1. S.N. Maheswari and S.K. Maheswari, "An Introduction to Accountancy", 8th Edition, Vikas Publishing, 2003.
2. M.Y.Khan & P.K.Jain, "Financial Management- Text, problems & cases" Tata McGraw Hill, 5th edition 2007.
3. Khan. M.Y & Jain, P.K, "Cost accounting" Tata McGraw Hill. 2000

9. Course Exit Survey (mention the ways by which the feedback about the course is assessed and indicate the attainment level)

- The students through the class rep may give their feedback at any time to the course HOD which will be duly addressed.
- The students may also give their feedback during Class Committee meeting.
- 'Course Outcome Survey' form will be distributed on the last working day to all the students and the feedback on various rubrics will be analyzed.
- The COs will be computed after arriving at the final marks.

10. Course Policy (including plagiarism, academic honesty, attendance, etc.)

- **Plagiarism**
Students should not copy the exact content (or continuously not more than three words) from any of the text book, journal references, company's annual report, websites and any other reports available in online or offline for submitting their assignments. Also students should give due credit to the owner or copyright owner of the materials mentioned above in case if they are referring.
- **Attendance**
100% is a must. However, relaxation upto 25% will be given for leave on emergency requirements (medical) and representing institute events.
- **Academic Honesty**
 - i) The students are expected to not do malpractice in cycle tests/examinations. If found to copy from bits/other students, action will be taken.
 - ii) Possession of any electronic device, if any, found during the test or exam, the student will be debarred for 3 years from appearing for the exam and this will be printed in the Grade statement/Transcript.
 - iii) Tampering of MIS records, if any, found, then the results of the student will be withheld and the student will not be allowed to appear for the Placement interviews conducted by the Office of Training & Placement, besides (i).

13. Additional Course Information

- The students can get their doubts clarified at any time with their faculty member with prior appointment.

For Senate's Consideration

Course Faculty



(Dr. S. Srinivasan)

Course Faculty



(Dr. V. Gayathri)

Class Committee Chairperson



(Dr. A. Vadivel)

HoD(CA)