



Department of Computer Science and Engineering National Institute of Technology Tiruchirappalli

1.Course Outline			
Course Title	Accounting and Financial Management		
Course Code	CA717		
Department	MCA	No. of Credits	3
Pre-requisites Course Code	NIL	Faculty Name	Dr.N.CHITRA DEVI
PAC Chairman	Dr. U. Srinivasulu Reddy		
E-mail	nchitra@nitt.edu	Telephone No.	+91-431-2503739 +91-431-2503746
Course Type	Core Course		

2. Course Overview

This course is underpinned by practice led learning on preparation of final accounts, fund flow and cash flow statements of companies. It provides an overview to the Students on accounting and finance as it is applied in the world of business. Students will be able to analyze the financial statements and can report the financial performance by looking to the financial strategies used by successful businesses. Moreover, it meets the needs of many students with other interests, as a refresher course in drafting, a course for upgrading analytical skills on accounting problems. It lays down a solid foundation in understanding and analyzing the functional accounting and contemporary finance topics like cost of capital and capital budgeting techniques that helps to enhance their knowledge to understand the business world.

3. Course Objectives

- To learn the fundamentals and concepts of accounting and Financial Management

4. Course Outcomes (CO)

Student will be able to:

1. Prepare and analyse the final accounts of the firm
2. Prepare and analyse the funds & cash flow statements of the firm
3. Perform basic analysis of financial statements and write a report on the financial performance, conditions and effectiveness of the firm
4. Analyse and evaluate costing systems
5. Prepare different types of budgets and policies

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
Prepare and analyse the final accounts of the firm ,Prepare and analyse the funds & cash flow statements of the firm		L	H					M				
Perform basic analysis of financial statements and write a report on the financial performance, conditions and effectiveness of the firm	L			M		H						
Analyse and evaluate costing systems and Prepare different types of budgets and policies		H			L				M			

L-Low M-Medium H-High

6. Course Teaching and Learning Activities			
Week	No. of Classes	Topic Covered	Mode of Delivery
1	Class-I	Assets – Liabilities – Types	Chalk and Talk , Power Point Presentation
	Class-II	Trading account – Accounting records and Systems	Chalk and Talk , Power Point Presentation
	Class-III	Trading account – Accounting records and Systems	Chalk and Talk , Power Point Presentation
2	Class-I	Trading account – Accounting records and Systems	Chalk and Talk , Power Point Presentation
	Class-II	Limitations	Chalk and Talk , Power Point Presentation
	Class-III	Income statement Preparation and Interpretation	Chalk and Talk , Power Point Presentation
3	Class-I	Income statement Preparation and Interpretation	Chalk and Talk , Power Point Presentation
	Class-II	Income statement Preparation and Interpretation	Chalk and Talk , Power Point Presentation
	Class-III	Depreciation – Methods	Chalk and Talk , Power Point Presentation
4	Class-I	Inventory methods, Sources of working capital	Chalk and Talk , Power Point Presentation
	Class-II	Fund flows, Cash flows	Chalk and Talk , Power Point Presentation
	Class-III	Fund flows, Cash flows	Chalk and Talk , Power Point Presentation
5	Class-I	Financial Statement analysis	Chalk and Talk , Power Point Presentation
	Class-II	Ratio analysis - Use of ratios in interpreting	Chalk and Talk , Power

		Trading Accounts and Financial Statements	Point Presentation
	Class-III	Ratio analysis - Use of ratios in interpreting Trading Accounts and Financial Statements	Chalk and Talk , Power Point Presentation
	Class-I	Limitations of Management Accounting	Chalk and Talk , Power Point Presentation
6	Class-II	Variable costs Fixed costs Cost Volume Profit Analysis	Chalk and Talk , Power Point Presentation
	Class-III	Break even marginal and full costing contribution	Chalk and Talk , Power Point Presentation
	Class-I	Standard costing Analysis of variance	Chalk and Talk , Power Point Presentation
7	Class-II	Computer accounting and algorithms	Chalk and Talk , Power Point Presentation
	Class-III	Characteristics of Budgets	Chalk and Talk , Power Point Presentation
	Class-I	Forecasting – Long term,	Chalk and Talk , Power Point Presentation
8	Class-II	Forecasting – Long term,	Chalk and Talk , Power Point Presentation
	Class-III	Forecasting with short term,	Chalk and Talk , Power Point Presentation
	Class-I	Methods of capital investment decision making	Chalk and Talk , Power Point Presentation
9	Class-II	Methods of capital investment decision making	Chalk and Talk , Power Point Presentation
	Class-III	Methods of capital investment decision making	Chalk and Talk , Power Point Presentation
	Class-I	Sensitivity Analysis,	Chalk and Talk , Power Point Presentation
10	Class-II	Cost of capital	Chalk and Talk , Power Point Presentation
	Class-III	Cost of capital	Chalk and Talk , Power Point Presentation

7. Course Assessment Methods – Theory

Sl. No.	Mode of Assessment	Week/Date	Duration	Weightage(%)
1.	Cycle Test –1	6 th week	60 mins	20
2.	Cycle Test –2	12 th week	60 mins	20
3.	Assignment	7 th and 10 th week	7 days	10
4.	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. Manmohan and Goyal, "Principles of Management and Accounting", 5th Edition, SahityaBhawan, 1994

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

1. The students through the class rep may give their feedback at any time to the course co-ordinator which will be duly addressed.
2. The students may also give their feedback during Class Committee meeting.
3. '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.
4. The COs will be computed after arriving at the final marks.

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

• **Plagiarism**

The students are expected to come out with their original code for problems given assignments during the class work, and tests/examinations. If found to copy from internet/other students, zero marks will be assigned and action will be taken.

• **Attendance**

100% is a must. However, relaxation will be given for leave on emergency requirements (medical, death, etc.) and representing institute events. Minimum 75% is required.

• **Academic Honesty**

- i. 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.
- ii. Tampering of MIS records, if any, found, then the results of the student will be with held and the student will not be allowed to appear for the Placement interviews conducted by the Office of Training & Placement, besides (i).

11. Additional Course Information

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

For Senate's Consideration



Dr. N. Chitra Devi

Course Faculty



Dr. U. Srinivasulu Reddy

Class Committee
Chairperson



Dr. S. R. Balasundaram

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