

**JYOTI NIVAS COLLEGE AUTONOMOUS
SYLLABUS FOR 2018 BATCH AND THEREAFTER**

Programme: B.C.A

Semester: IV

ACCOUNTING AND FINANCIAL MANAGEMENT

Course Code: 18BCAIVT1

No. of Hours: 60

COURSE OBJECTIVES:

- To acquaint the students with the fundamentals of accounting, procedure and practices.
- To understand fundamental accounting concepts and principles as well as to develop the capability to perform the basic accounting formattings.
- To formularize students with cost concepts and elements of costs.

LEARNING OUTCOMES:

- Students will be able to use double entry accounting system to record and maintain basic business transactions and books.
- Understanding the various concepts in relation to a manufacturing environment.
- To enable students to prepare the basic budgets.

UNIT – I

18 HRS

Introduction – Principles – Concepts & Conventions – Double entry system of accounting – Journal – Ledger. Preparation of trial balance.
Subsidiary Books with special reference to simple cash book and three column cash book.

UNIT – II

12 HRS

Final accounts of sole trader: adjusting entries, including reserve for bad debts, reserve for discount on debtors and creditors, preparation of final accounts.

UNIT – III

08 HRS

Introduction – Meaning, scope, Functions of finance manager.

Unit Costing: Preparation of cost sheet

UNIT – IV

12 HRS

Ratio analysis: Meaning of ratio – Advantages – disadvantages – types of ratio – usefulness – liquidity ratios – profitability ratios, efficiency ratios, solvency ratios.(Theoretical concepts)

Funds Flow Statement: Meaning – concepts of funds flow.

Cash flow statement :Meaning ,need – simple problems on cash flow statement

UNIT – V

10 HRS

Marginal Costing: Meaning – Definition – Concepts in marginal costing – marginal equations – P / V ratio – B.E.P – Margin of safety – Sales to earn a desired profit – problems on above

Budgetary control: Meaning – Definition – Preparation of flexible budget and cash budget

REFERENCES:

1. B, V, Raman, "Accountancy – Vol I & II"
2. Sharma, R K Gupta, "Management Accounting"
3. Reddy & Appanniah, "Management Accounting"
4. I M Pandey, "Financial Management"