



### COURSE OUTLINE

1	School	Faculty of Science & Engineering (FSE)			
2	Department	Computer Science and Engineering			
3	Programme	B.Sc. in Computer Science and Engineering			
4	Name of Course	Financial and Managerial Accounting			
5	Course Code	GED-307			
6	Trimester	Spring 2022			
7	Pre-requisites	None			
8	Status	GED			
9	Credit Hours	3			
10	Section	DA			
11	Class Hours	Section	Class Day	Class Hours	Venue
		D A	Monday	8:30 - 10:00 AM	Virtual
			Wednesday	8:30 - 10:00 AM	Virtual
12	Class Location	Online (Zoom Platform)/ Google meet			
13	Course website	<a href="https://classroom.google.com/c/NDY0NTMwNTc4ODQ0">https://classroom.google.com/c/NDY0NTMwNTc4ODQ0</a>			
14	Instructor	Rokeya Begum			
15	Contact	<a href="mailto:rokeya_begum@bus.green.edu.bd">rokeya_begum@bus.green.edu.bd</a>			
16	Office				
17	Counselling Hours	Day	Counseling Hours	Venue	
		Mon	6.00 pm -7.00 pm	Virtual	
		Wed	6.00 pm -7.00 pm	Virtual	
		Mode of communication : Email / phone call / zoom session			
18	Text Book	1 <b>Weygandt, J. J., Kieso, D. E., Kimmel, P. D., “Accounting Principles”, 12th Edition.</b> International Student version. John Wiley & Sons, Inc.			
19	Reference	1. Donald E. Kieso, PhD, Jerry Weygandt PhD, “ <b>Intermediate Accounting</b> ”, IFRS edition (2nd Edition). John Wiley & Sons, Inc.			
20	Equipment & Aids	Bring your own materials ( <i>calculator, pen, paper, etc.</i> ) to participate effectively in classroom activities. Besides class note, Please keep at least one blank A4 size paper per class with you.			

21	<b>Course Rationale</b>	<p>This course aims at providing students with an in-depth knowledge of financial &amp; managerial accounting principles and techniques. It intends to expose students to the process by which financial transactions and events are recorded, and will learn how to compile and interpret basic financial statements. Students will develop the knowledge and skills necessary to (i) Prepare and maintain financial records (ii) Manage financial affairs (iii) Act with integrity and (iv) Contribute to the wider community.</p> <p><b>Specific Learning Outcomes:</b> By the end of this course, students will be able to:</p> <ul style="list-style-type: none"> <li>Describe the system of accounting standards and principles.</li> <li>Demonstrate the accrual method of accounting and the accounting cycle.</li> <li>Prepare an income statement, statement of changes in equity and statement of financial position.</li> <li>Identify the objectives and procedures of internal control.</li> <li>Account for short term investments and receivables, including bad debts.</li> <li>Analyze financial statements, utilizing horizontal and vertical analysis and ratio analysis.</li> </ul>		
22	<b>Course Description</b>	Accounting in Action, The Recording Process, Adjusting the Accounts, Completing the Accounting Cycle, Accounting for Merchandising Operations, Basic Inventories, and Accounting Information System.		
23	<b>Course Outcomes (CO)</b>	<p>After completing this course students will be able to-</p> <p><b>CO1: Demonstrate</b> the concepts, fundamental principles, and action of the financial and managerial accounting. <b>[Cognitive]</b></p> <p><b>CO2: Analysis</b> different component, transaction and reporting system of accounting of an organization. <b>[Cognitive]</b></p> <p><b>CO3: Evaluate</b> financial statements for managerial decision-making process of an organization. <b>[Psychomotor]</b></p>		
24	<b>Teaching Methods</b>	Maximum topics will be covered from the lecture sheet and textbook. For the rest of the topics, reference books will be followed. All class notes will be uploaded on the web. Multimedia will be used for the convenience of the students. For some cases, zoom white board will be used for beefing in details. Students must participate in classroom discussions for case studies, problems solving and project developments.		
25	<b>Topic Outline</b>	All topics and problems are from the main text if not specified otherwise.		
	<b>Lecture</b>	<b>Selected Topics</b>	<b>Article</b>	<b>Page</b>
	<b>(1)</b>	Explanation of Course Outline		21
		Definition "Accounting."	Glossary	
		Three Basic Activities for Accounting	1.1	2
		Types of Users	1.2	3
		Why CSE Students need to learn Accounting?	Class lecture	

<b>(2-3)</b>	Discussion about Accounting Standards	1.4	5
	Introduction to different terms of Business and Accounting	Materials will be provided	
	Accounting Assumption and Constraints		6
<b>(4)</b>	Basic Accounting Equation	1.5	
	Using the Accounting Equation for solving relevant exercises & problems	1.7	9-14, 28-29
<b>CT -1</b>			
<b>(5-7)</b>	Understand the four Financial Statements and how they are prepared	1.9	15
	Explain Recording Process	2.1, 2.2	37-40
	Steps in the recording Process	2.12	41
	Journal	2.13	41
	Relevant problem Solving		59-63
<b>(8-10)</b>	Ledger	2.15	43
	Relevant Problem Solving from Text		59-63
	Trial Balance	2.31	53
	Summary of Journalizing and posting		
	Relevant Problem Solving from Text		
<b>Mid-Term</b>			
<b>(11-13)</b>	Accounting for Merchandising Operations	5.5	168
	Recording purchase under perpetual inventory systems	5.6	169
	Recording Sales under perpetual inventory systems		173
	Revenue and Expense identification	Materials will be provided	
	Preparation of Income Statement	5.14	180
	Relevant Problem Solving from Text		199-202
<b>Assignment + Presentation</b>			
<b>(14-16)</b>	Preparing the Financial Statement from work-sheet	4.7	124
	Relevant Problem Solving from Text		153-157
<b>CT-2</b>			
<b>(17)</b>	Accounting for Managerial Decision Making	19.1	665-668
	Comparison between financial & managerial accounting. Decentralization	19.1	
<b>(18-20)</b>	Different cost concepts	19.2	668
	Classifications of costs	19.3	670
	Relevant cost for decision making		906
<b>CT-3</b>			
<b>(21-24)</b>	Introducing annual report : IT related company	Handouts	

		Standards of Ethical conduct for Management Accountant		H1- H2																																																												
		Analyzing Financial Statement : Ratios	18.1	625																																																												
		Implementing Accounting and Information Systems	7.1	250																																																												
		Teamwork	Instruction will be given in the class																																																													
		Relevant Case Studies		284																																																												
Final																																																																
26	Assessment and Marks Distribution:	Students will be assessed on the basis of their overall performance in all the exams, quizzes, and class participation. Final numeric reward will be the compilation of (tentative):  ❖ Class Attendance/Observation/Grouping (5%) (psychomotor) ❖ Individual/Group Assignment/Project (5%) (psychomotor) ❖ Individual Presentation/Interview (5%) (psychomotor) ❖ Class Tests (15%) ❖ Mid-Term Test (30%) [Google Form/ Class Marker Exam 20 Marks & Individual Assignment 10 Marks] ❖ Final Exam (40%) [Google Form /Class Marker Exam 25 Marks & Viva Voce 15 Marks] Or [In person exam as per the decision of the university authority]																																																														
27	Assessment Methods of COs	Assessment methods of COs are given below: <table><tr><th colspan="4">Course Outcomes</th></tr><tr><th>Assessment Methods</th><th>CO1</th><th>CO2</th><th>CO3</th></tr><tr><td>Class Test</td><td>10%</td><td>5%</td><td></td></tr><tr><td>Group Assignment, Individual Presentation, Attendance</td><td></td><td></td><td>15% Presentation Skills and content presentation time</td></tr><tr><td>Mid-Term Exam</td><td>20%</td><td>10%</td><td></td></tr><tr><td>Final Exam</td><td>15%</td><td>25%</td><td></td></tr><tr><td>Total (100%)</td><td>45%</td><td>40%</td><td>15%</td></tr></table>			Course Outcomes				Assessment Methods	CO1	CO2	CO3	Class Test	10%	5%		Group Assignment, Individual Presentation, Attendance			15% Presentation Skills and content presentation time	Mid-Term Exam	20%	10%		Final Exam	15%	25%		Total (100%)	45%	40%	15%																																
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28	Mapping of COs with POs	Mapping of COs with program outcomes (POs) are given below: <table><tr><th colspan="12">Program Outcomes (POs)</th></tr><tr><th>COs</th><th>PO1</th><th>PO2</th><th>PO3</th><th>PO4</th><th>PO5</th><th>PO6</th><th>PO7</th><th>PO9</th><th>PO10</th><th>PO11</th><th>PO12</th></tr><tr><td>CO1</td><td>√</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>CO2</td><td></td><td>√</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>CO3</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>√</td><td></td></tr></table>			Program Outcomes (POs)												COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO9	PO10	PO11	PO12	CO1	√											CO2		√										CO3										√	
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29	Grading Policy	The following chart will be followed for grading. This has been customized from the guideline provided by the Dept. of Computer Science and Engineering. <table><tr><td>A+</td><td>A</td><td>A-</td><td>B+</td><td>B</td><td>B-</td><td>C+</td><td>C</td><td>D</td><td>F</td></tr></table>			A+	A	A-	B+	B	B-	C+	C	D	F																																																		
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		80 and above	75-<80	70-<75	65-<70	60-<65	55-<60	50-<55	45-<50	40-<45	<40
30	Additional Course Policies	Assignments	There will be 1 assignment. No late homework will be accepted. <b><i>Any kind of copy in assignment will carry zero mark.</i></b> Two or more copied assignments will carry zero mark in all assignments. Zero tolerance will be shown in this regard. Solutions to assignment problems will be provided through web and on hand.								
		Class Test	There will be at least three CTs, best of two will be counted. A CT can be taken with an announcement in prior or without any announcement.								
		Exams	Mid-term and final exam will be closed book, closed notes. You must bring your own calculator.								
		Test Policy:	If you are absent from a test, and you have not spoken to the teacher personally beforehand, your grade for the test will be zero. No make-up for class test will be taken because it has alternative (two out of three). No make-up for mid will be entertained without presence and recommendation of guardian and written permission of the department. Make-up test of mid will be much harder than the regular test.								
31	Additional Information	a. Academic Calendar Spring 2022 <a href="http://www.green.edu.bd/academics/academic-calendar">http://www.green.edu.bd/academics/academic-calendar</a> . b. Academic Information and Policies: <a href="http://www.green.edu.bd/academics/academic-rules-a-regulations">http://www.green.edu.bd/academics/academic-rules-a-regulations</a> . c. Grading and Performance Evaluation: <a href="http://www.green.edu.bd/academics/academic-rules-a-regulations">h http://www.green.edu.bd/academics/academic-rules-a-regulations</a> d. Proctorial Rules: <a href="http://www.green.edu.bd/administrator/proctors-office">http://www.green.edu.bd/administrator/proctors-office</a> .									