|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **NAME OF DEPARTMENT:** | | | | | | | | | | | | | | | | | | School of Computing | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | | |  | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Subject Name:** | | | | | | | | Financial Accounting | | | | | | | | | | | | | | | | | | | | | | | | | **Subject Code:** | | | | | | | | | TBC 506 | | |
|  | | | | | | | |  | | | | | | | | | | | | | | | | | | | | | | | | |  | | | | | | | | |  | | |
| **Course Name:** | | | | | | | | Bachelor of Computer Applications (BCA) | | | | | | | | | | | | | | | | | | | | | | | | |  | | | | | | | | |  | | |
|  | | | | | | | |  | | | | | | | | | | | | | | | | | | | | | | |  | | | | | | | | |  | | | | |
| **1** | **Contact Hours:** | | | | | | | | | | 45 | | | |  | | | | | | | | | | | | | | | | | | | **L** | | 3 | | | **T** | | 0 | | **P** | 0 | |
|  |  | | | | | | | | | |  | | | |  | | | | | | | | | | | | | | | | | | |  | |  | | |  | |  | |  |  | |
| **2** | **Examination Duration(Hrs):** | | | | | | | | | | | | | | | | | | | |  | **Theory** | | | | | 0 | 2 |  | **Practical** | | | | | 0 | | 0 | |  | | | | | |
|  |  | | | | | | | | | | | | | | | | | | | |  |  | | | | |  |  |  |  | | | | |  | |  | |  | | | | | |
| **3** | **Relative Weightage:** | | | | | | | | | | | |  | | | | | **CWE:** | | | | | | | 25 | | **MTE:** | | | 25 | | **ETE:** | | | | 50 | | | |  | | | | |
|  |  | | | | | | | | | | | |  | | | | |  | | | | | |  | | |  | | |  | |  | | | |  | | | |  | | | | |
| **4** | **Credits:** | | | | | 0 | | | 3 | |  | | | | | | | | | | | | |  | | |  | | |  | |  | | | |  | | | |  | | | | |
|  |  | | | | |  | | |  | |  | | | | | | | | | | | | |  | | |  | | |  | |  | | | |  | | | |  | | | | |
| **5** | **Semester:** | | | | | | \* | | | |  | | |  | | |  | | |  | | |  | | | | | | | | | | | | | | | | | | | | | |
|  |  | | | | **Autumn** | | | | | | | **Spring** | | | | | | | **Both** | | | | | | |  | | | | | | | | | | | | | | | | | | |
|  |  | | | |  | | | | | | |  | | | | | | |  | | | | | | |  | | | | | | | | | | | | | | | | | | |
| **6** | **Pre-Requisite:** | | | | | | | | | | **Knowledge of elementary mathematics.** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **7** | **Subject Area:** | | | | | | | | | | **Accounting and Management** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  |  | | | | | | | | | |  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **8** | **Objective:** | | | | | | | | | To familiarize students with the terminologies, Concepts and procedures of financial accounting and enable him to analyze the financial position of the business. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  |  | | | | | | | | | | | | |  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **9** | **Course Outcomes:** | | | | | | | | | | | | | A student who successfully fulfills the course requirements will be able to: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | **CO 1** | | | | | | | | | | | | | Prepare financial statements in accordance with Generally Accepted Accounting Principles. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | **CO 2** | | | | | | | | | | | | | Employ critical thinking skills to analyze financial data as well as the effects of differing financial accounting methods on the financial statements. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | **CO 3** | | | | | | | | | | | | | Effectively define the needs of the various users of accounting data and demonstrate the ability to communicate such data effectively, as well as the ability to provide knowledgeable recommendations. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | **CO 4** | | | | | | | | | | | | | Recognize circumstances providing for increased exposure to fraud | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | **CO 5** | | | | | | | | | | | | | Define preventative internal control measures. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  |  | | | | | | | | | | | | |  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **10** | | **Details of the Course:** | | | | | | | | | | | | | |  | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Unit No.** | | | | **CONTENT** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | **CONTACT HOURS** | | | | | | |
| **1** | | | | Conceptual frame work of accounting- Meaning, nature and scope of Accounting, Advantage and disadvantages of accounting. Concepts and conventions of accounting. Accounting terminologies, Basis of accounting – Cash and Accural basis. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | **9** | | | | | | |
| **2** | | | | Introduction to Double entry system, Books of original entry – traditional approach- Journal, ledger posting and Trial balance | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | **9** | | | | | | |
| **3** | | | | Final Accounts- Trading account, Profit and loss account and Balance sheet. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | **9** | | | | | | |
| **4** | | | | Accounting for decision making - Cost and types of cost, Ratio Analysis and Break-Even Analysis, Budgeting and Budgetary control- cash budget and flexible budget | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | **9** | | | | | | |
| **5** | | | | Fundamentals of computerized accounting system: Meaning of Computerized Accounting, Advantages of computerized accounting, Limitations of computerized accounting, Computerized Accounting VS Manual Accounting, concept of grouping the accounting head, maintaining the hierarchy of ledger accounts for preparing control accounts, types of files used in computerized accounting. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | **9** | | | | | | |
|  | | | | **TOTAL** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | **45** | | | | | | |
|  | | | |  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | | | | | |
|  | | | |  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | | | | | |
| **11** | | **Suggested Books:** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | | | | | |
| **Sl. NO.** | | | **NAME OF AUTHORS/BOOKS/PUBLISHERS** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | **YEAR OF PUBLICATION** | | | | | |
| **1** | | | S.L.Maheshwari, S.K.Maheshwari,” Financial Accounting”, Vikas Publication | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 2011 | | | | | |
| **2** | | | JawaharLal, ”Financial Accounting” Vikas Publication. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 2012 | | | | | |
| **3** | | | P.C.Tulsian,”Financial Accounting”, Pearson Education | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 2010 | | | | | |
| **4** | | | Khan & Jain,”Management Accounting” , TMH | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 2011 | | | | | |
| **5** | | | K.G Gupta, Management Accounting, Kalyani Publication | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 2012 | | | | | |