Course: Accounting and Finance **Course Code: 23VMB0C103**
Course Credits: 4 **Learning Hours: 120**

Course Outcomes

CO1: Analyze and evaluate financial data to make informed decisions related to investments, capital budgeting, and financing strategies, considering risk and return.

CO2: Formulate and implement financial strategies that align with a company's overall goals and objectives.

CO3: Identify, assess, and manage financial risks, and ensure compliance with relevant financial regulations and standards.

CO4: Apply various valuation methods to assess the worth of financial assets, including stocks, bonds, and other securities, and understand the principles of asset management.

CO5: Recommend decisions on financial, investment, dividend and working capital management.

Unit 1: Introduction to Financial Accounting

Conceptual framework of Financial Accounting, users of accounting statements, terminology, accounting concepts, assumptions and conventions, accounting equations, Introduction to Indian GAAP, Ind AS and IFRS

Learning Outcome: Explain conceptual framework of accounting including GAAP.

Unit 2: Accounting Cycle

Accounting process: Books of Accounts, Journal, Ledger, Cash book, preparation of trial balance

Learning Outcome: Identify various processes in accounting cycle leading to trial balance.

Unit 3: Depreciation

Concept, need and factors affecting depreciation, depreciation methods, accounting treatment

Learning Outcome: Understand how to depreciate assets.

Unit 4: Financial Statements

Preparation of Statement of Profit and Loss and Balance sheet, Outstanding expenses, Treatment of closing stock, prepaid expense, tax provision, dividend and reserves, finding EPS

Learning Outcome: Develop the skill of preparing the Statement of P&L and Balance sheet.

Unit 5: Bank reconciliation statement

Need for a reconciliation statement, preparing a bank reconciliation statement

Learning Outcome: To reconcile difference between bank balance as per cash book and pass book.

Unit 6: Ratio Analysis

Introduction to ratios: types of ratios, liquidity, solvency, activity, profitability and market test ratios. simple problems with analysis
Learning Outcome: *Able to anlayse financial health through ratios.*

Unit 7: Cost-Volume-Profit Analysis (CVP)

Introduction, calculations for CVP analysis, achieving a desired profit, break-even analysis
Learning Outcome: *Understand the relationship between sales volume costs and profit.*

Unit 8: Financial Statement Analysis

Analysis of Statement of P&L and balance sheet through common size, trend and comparative statements
Learning Outcome: *Appreciate the common size, trend and comparative techniques to analyse financial statements.*

Unit 9: Introduction to Corporate Finance

Financial decisions in a firm, objectives of financial management- profit maximization and wealth maximization, finance function, CFO role, Treasury & Controller, Emerging role of financial manager in India
Learning Outcome*: Understand the basics of financial management.*

Unit 10: Time Value of Money

Introduction to time value of money, Time lines and notation, future value of a single account, future value of an Annuity, present value of a single account, present value of an Annuity, present value of a perpetuity, Intra-year compounding and discounting
Learning Outcome*: Understand the concepts of compounding and discounting.*

Unit 11: Long Term Investment Decisions

Capital Budgeting – importance and process – Techniques of evaluating projects, Net present value, Internal rate of return, MIRR, Profitability Index, Payback period and discounted payback period, Accounting rate of return, concept of different cash flows
Learning Outcome*: Understand the methods of capital budgeting and implement.*

Unit 12: Cost of Capital

Concept and measurement of cost of capital, measurement of specific costs, computation of overall cost of capital, cost of capital practices in India
Learning Outcome*: To be able to compute cost of funds.*

Unit 13: Working Capital Management

Overview of working capital management, factors influencing working capital management, Working capital estimation, working capital financing, operating cycle and cash cycle. Inventory Management – EOQ, Levels of Inventory, JIT
Learning Outcome*: Ability to take Working capital management decisions.*

Unit 14: Financing Decisions

Financing alternatives – Equity, preferences, Debentures, Capital Structure, Leverages
Learning Outcome: *Ability to take all financial Decisions.*

Unit 15: Dividend Decision

Why firms pay dividends, Dimensions of Dividend policy, Dividend policy formulation, forms of dividend, Factors influencing dividend decisions, Bonus shares and stock split
Learning Outcome: *Ability to take Dividend Decisions.*

Program Outcomes

PO1	Apply knowledge of management theories and practices to solve business problems
PO2	Develop analytical and critical thinking abilities for data-based decision-making
PO3	Understand, analyse and communicate global, economic, legal and ethical aspects of business
PO4	Identify and apply trans-disciplinary tools and techniques for projects and solving problems
PO5	Lead oneself and others in the achievement of organisational goals and contribute effectively to a team environment
PO6	Inculcate entrepreneurial mind set for sustainability
PO7	Imbibe value-based leadership for Excellence

Program Specific Outcomes (Finance)

PSO1	Able to articulate corporate finance decisions in the context of the firm, financial markets and market regulations
PSO2	Construct portfolios, wealth management and appreciating the role of insurance and banking
PSO3	Formulate sustainable financial strategy in the global context through leveraging on hedging tools, cost management and tax management

CO-PO-PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	2	3								
CO2	2				3					
CO3			2					3		
CO4	3			2		1			2	
CO5		2								