

1. **ISCED Code:** 0411
2. **Course Code:** CSE-3637
3. **Course Title:** Financial and Managerial Accounting
4. **Course Type:** Non-Engineering Skill
5. **Semester:** 4th
6. **Credit Hours:** 2
7. **Contact Hours:** 2 lecture hours per week
8. **Total marks:** 100
9. **CIE Marks:** 50
10. **SEE Marks:** 50
11. **Prerequisite:** None
12. **Co-requisite:** None
13. **Academic Session:** Spring 2024
14. **Instructor, Class Schedule and Location:**
Instructor: Sayema Hoque, Assistant Professor
Office Location: Room # C 302, FAZ
Email: sayemaiuc@yahoo.com
Class Hours: According to the Departmental Class Schedule

15. Course Rationale:

This course prepares the students with the knowledge in understanding the foundation of Accounting, Managerial Accounting and Financial Accounting. It familiarizes the students with the preparation of financial statement in the context of the financial industry today. After that this course develop the knowledge and skills of students to manage the financial affairs of individuals, communities, and businesses. Then students make real life financial decisions in a constantly changing and uncertain world.

16. Course Objective:

The main objectives of this course are:

- Learn about the term Financial (external) and Managerial (internal) reporting system.
- Analyzing financial statement of an organization.
- Comparing and selecting financial decisions about the organization.

17. Course Learning Outcomes (COs) and Weightage:

Upon successful completion of this course, students will be able to:

	CLO Description	Weight (%)
CO1	Explain the basic concepts of financial accounting, cost accounting, and management accounting.	40%
CO2	Analyze the basic concept of Financial and Cost Accounting and preparation of different statements and reports.	30%
CO3	Apply the tools from financial accounting and cost accounting to facilitate the decision making i.e., Budgeting, Make or Buy decision.	20%
CO4	Compare the different business situations and suggest to best solution with analytical abilities.	10%

18. Mapping of CO-PO-WK-WP-WA:

C O	CLO Statement	P O	DL	KP	EP	EA	Teaching Learning Strategy (TLS)	Assessment Strategy (AS)
1	Explain the basic concept of financial accounting, cost accounting and management accounting.	11	C1	K2	N/A	N/A	Lecture, Class discussion, Assignment, case study, Note	Class test, Assignment, Presentation Exam
2	Analyze the basic concept of Financial and Cost Accounting and preparation of different statements and reports.	11	C2	K2	N/A	N/A	Lecture, Class discussion, Assignment, case study, Note	Class test, Assignment, Presentation Exam
3	Apply the tools from financial accounting and cost accounting to facilitate the decision making i.e., Budgeting, Make or Buy decision.	11	C3	K2	N/A	N/A	Lecture, Class discussion, Assignment, case study, Note	Class test, Assignment, Presentation Exam
4	Compare the different business situations and suggest to best solution with analytical abilities.	11	C4	K2	N/A	N/A	Lecture, Class discussion, Assignment, case study, Note	Class test, Assignment, Presentation Exam

Part B

19. Course Content

Segment	Contents	Duration	CLOs
Section-A (Midterm Exam: 30 Marks)			
1	Preliminaries: Defining accounting, Purpose and nature of accounting information, Historical background of accounting, users of accounting information, accounting organizations, Branches of accounting, Types of business organizations, accounting concepts and principles, accounting equation, and Financial Statements.	04	CLO 1
2	Recording Business Transactions: T accounts, Meaning of assets, Liabilities, Owner's equity, Expenses and revenues, transaction analysis,	04	CLO 2
3	Double-Entry Book keeping System; Invoice, discount from purchase price, purchase return and allowances, Sale of inventory, sales discount, sales returns and allowances; Journals, ledger & Trial balance.	04	CLO 2
Section-B (SEE: 50 Marks)			
4	Measurement and Adjusting process: Capital and revenue expenditure and its distinction. Accrual basis vs cash basis accounting,	04	CLO 2

	Adjustment to the accounts, Posting and adjusting entries, Closing and reversal entries, adjusted trial balance, Preparation of financial statements from adjusted trial balance.		
5	Completing the Accounting Cycle: Overview of the accounting cycle, Preparation of work sheet, Format of balance sheet, and preparation of financial statement from work sheet.	05	CLO 3
6	Cost Concepts, Classifications, Statement and Cost Behavior: General cost classifications; product costs vs. period costs; cost classifications on financial statements; cost classifications for predicting cost behavior; cost classifications for assigning costs to cost objects; cost classifications for decision making; types of cost behavior patterns; the analysis of mixed costs. Costing Journals; Job order costing, Process costing & Overhead costing, cost sheet; Cost of goods sold statement.	03	CLO 3
7	Decision Making with Relevant Cost, CVP and Marginal Costing: Cost concepts for decision making; adding & dropping product lines and other segments; the make or buy decision; special orders; utilization of a constrained resource; joint product costs and the contribution approach. Marginal costing tools and techniques, cost-volume-profit analysis.	03	CLO 4
8	Profit Planning & Decision-Making: Master Budget, Capital budgeting; planning, evaluation & control of capital expenditures.	03	CLO 4
		30	

20. Weekly Activity Plan:

Week	Contents	Dur ation	TLS	AS	CLOs
Section-A (Midterm Exam: 30 Marks)					
1	Segment 1 Preliminaries: Introduction to Accounting, History and development of accounting thought, types of accounting, accounting concepts & principles.	2	Lecture, Class discussion, case study.	Class test, Quiz, Assignment	CLO1
2	Segment 2 Recording Business Transactions: Accounting Equation & Transaction Analysis.	2	Lecture, Class discussion, case study.	Class test, Quiz, Assignment	CLO2
3	Segment 2 Recording Business Transactions: preparing financial statements just after transaction analysis.	2	Lecture, Class discussion, case study	Class test, Quiz, Assignment	CLO2
4	Segment 3 Double-Entry Book keeping System: Invoice, discount from purchase price, purchase return and allowances, Sale of inventory, sales discount, sales returns and allowances; Journals.	2	Lecture, Class discussion, case study, Note	Class test, Quiz, Assignment, Presentation	CLO2

5	Segment 3 Double-Entry Book keeping System: ledger & Trial balance.	2	Lecture, Class discussion, case study	Class test, Quiz, Assignme nt	CLO2
6	Problem solving and review class for midterm.	2	-	-	-
Section-B (SEE: 50 Marks)					
7	Segment 4 Measurement and Adjusting process: Capital and revenue expenditure and its distinction. Accrual basis vs cash basis accounting, Adjustment to the accounts, Posting and adjusting entries, Closing and reversal entries.	2	Lecture, Class discussion, case study, Note	Class test, Quiz, Assignme nt	CLO2
8	Segment 4 Measurement and Adjusting process: Adjusted trial balance, Preparation of financial statements from adjusted trial balance.	2	Lecture, Class discussion, case study	Class test, Quiz, Assignme nt	CLO2
9	Segment 5 Completing the Accounting Cycle: Overview of the accounting cycle, Preparation of work sheet,	2	Lecture, Class discussion, case study	Class test, Quiz, Assignme nt	CLO3
10	Segment 5 Completing the Accounting Cycle: Format of balance sheet, and preparation of financial statement from work sheet.	2	Lecture, Class discussion	Class test, Quiz	CLO3
11	Segment 6 Cost Concepts, Classifications, Statement and Cost Behavior: General cost classifications; product costs vs. period costs; cost classifications on financial statements; cost classifications for predicting cost behavior; cost classifications for assigning costs to cost objects; cost classifications for decision making; types of cost behavior patterns; the analysis of mixed costs.	2	Lecture, Class discussion, case study, Note	Class test, Quiz, Assignme nt, Presentati on Exam	CLO3
12	Segment 6 Cost Concepts, Classifications, Statement and Cost Behavior: Costing Journals; Job order costing, Process costing & Overhead costing, cost sheet; Cost of goods sold statement.	2	Lecture, Class discussion, case study	Class test, Quiz, Assignme nt	CLO3
13	Segment 7 Decision Making with Relevant Cost, CVP and Marginal Costing: Cost concepts for decision making; adding & dropping product lines and other segments; the make or buy decision; special orders; utilization of a constrained resource; joint product costs and the contribution approach.	2	Lecture, Class discussion, case study, Note	Class test, Quiz, Assignme nt	CLO4
14	Segment 7 Decision Making with Relevant Cost, CVP and Marginal Costing: Marginal costing tools and techniques, cost-volume-profit	2	Lecture, Class discussion, case study,	Class test, Quiz, Assignme nt	CLO4

	analysis.		Note		
15	Segment 8 Profit Planning & Decision-Making: Master Budget, Capital budgeting; planning, evaluation & control of capital expenditures.	2	Lecture, Class discussion, case study, Note	Class test, Quiz, Assignment, Presentation	CLO4
		30			

Part C

21. Assessment Strategy:

The assessment and evaluation strategies for the course are given as follows:

Assessment Strategies	Description
Class Participation:	Students' individual in-class responses, attention, and sense of discipline, morality will be judged on the basis of 10 (ten) marks.
Class Test/Quiz:	Students will sit for only 1 (one) class test/quiz during the semester. The test/quiz will be taken before midterm. Class test/quiz marks will be assessed in 5 (five). No makeup class test will be taken. Students are strongly recommended not to miss any test.
Group Work:	The students will have to form groups consisting of a maximum of 4 members. There will be 1 assignment consisting of 5 (five) marks. The topics or case studies will be given as assignments in groups during the class which they have to prepare at home and will submit on or before the due date.
Assignment:	No late submission of assignments will be accepted.
Oral Presentation:	Students, in groups, will have to present the report of their assignments. Oral presentations of the students will be assessed in 5 (five) marks. No late presentation will be accepted.
Viva-voce	Students will have to appear for viva-voce before their Midterm (5 marks) and Final examination (5 marks).
Midterm Exam:	Midterm exam will be held according to the Academic Calendar published by the university. Midterm assessment marks will be 30 (thirty).
Final Exam:	Final exams will be held according to the Academic Calendar published by the university. Final assessment marks will be 50 (forty). Course contents learnt before Midterm examination will be included in the syllabus of Final Examination.
Make-up Procedure:	No late submission and/or make-up assignment/presentation/quiz will be allowed without prior permission and adequate and reasonable proof of absence.

22. Marks Distribution:

Bloom's Category		Evaluations out of 100 marks			
		CIE (50 marks)			SEE (50marks)
Cognitive learning	Affective learning	Mid-term (30)	Assignment/ Class Test (10)	Attendance Marks (10)	Written Exam (50)
Remember					
Understand		5	5		10
Apply		10	5		15
Analyze		10			15
Evaluation		5			10
Create					
	Responding			10	
Total allocated marks		30	10	10	50

Note: CIE=Continuous Internal Evaluation, SEE= Semester End Examination

Delivery methods & activities: Lecture, White Board Writing, Questions and Answers, Discussions Power point Presentation,

Assessment tools: Class Attendance, Class test, Quizzes/ Assignment on problem solution, Mid-Term & Final Exam. Project evaluation & Viva

23. Grading Policy: As per IIUC grading policy

24. Code of Conduct:

- It is mandatory for all the students to participate in the class regularly and maintain proper discipline in the class.
- If a student fails to attend any class test, term exams, or final examination, he/she will get a zero in that class test, term, or final examination.
- Adopting unfair means in the exams will be considered as a serious crime and the student shall be placed to the university disciplinary committee.
- All the assignments, class test and exam copies should be neat and clear and demonstrate professionalism.
- No student is allowed to duplicate other student's work directly or with minor changes.
- Plagiarism is strictly restricted. One needs to provide a reference while using someone else's words, ideas, or research in assignments/exams.

Part D**25. Learning Materials:****Text Books:**

S L	Name of Authors	Title of Book	Edition	Publisher's Name	Year	ISBN
1	Charles T. Horngren & Walter T. Harrison	Financial Accounting	11 th Edition	Pearson Education	2016	0134065999
2	Adolph Matz & Milton F. Usry	Cost Accounting- Planning And control	8 th edition	South western publishing company	1976	9780538018500
3	Ray H. Garrison, Eric W. Noreen, & Peter C. Brewer	Managerial Accounting	13 th edition	McGraw-Hill	2010	978-0-07-337961-6

Reference Books:

S L	Name of Authors	Title of Book	Edition	Publisher's Name	Year	ISBN
1	Jerry J. Weygandt, Donald E. Kieso & Paul D. Kimmel	Accounting Principles	4 th Edition	John Wiley & Sons	2008	97811197867 71
2	Jay M Smith & K Fred Skousen	Intermediate Accounting	10 th Edition	South- Western Publishing Company	1990	0538805005