

Course code	Accounting and Financial Management	L	T	P	C
XXXX		3	1	0	4
Pre-requisite: Nil		Version			

Course Objectives:	
<ol style="list-style-type: none"> 1. To enable the students to learn the development of tools and applications for financial analysis. 2. To facilitate the understanding of accounting and finance in general 3. To gain comprehensive understanding of managerial decision 	
Course Outcome:	
The student will be able to <ol style="list-style-type: none"> 1. Analysis of financial statement for real life situation 2. Application of financial techniques to solve financial problems 3. To develop problem solving and critical thinking skills in accounting and financial areas 	
Student Learning Outcomes (SLO):	2,5,18
<ol style="list-style-type: none"> 2. Having a clear understanding of the subject related concepts and of contemporary issues 5. Having design thinking capability 18. Having critical thinking and innovative skills 	

Module	Topics	Hours	CO
Module:1	Introduction and Transaction Processing	8	2
	Introduction to Accounting Meaning - Basic accounting concepts and conventions – Accounting standards. Accounting Records Accounting Transactions – Terms of accounting – Preparation of Journal, Ledger and Trial Balance.		
Module:2	Measuring Income	6	1
	Final Accounting and Depreciation Preparation of Trading, Profit and Loss Account and Balance Sheet with adjustments – Depreciation and types of Depreciation.		
Module:3	Financial Statement Analysis	8	1
	Financial Statement Analysis Cash Flow and Funds Flow statement analysis, application and challenges. Ratio Analysis Basic accounting ratios – liquidity – profitability and solvency ratios		
Module:4	Marginal Costing	6	3
	Marginal Costing Meaning - Variable cost and fixed cost – Cost – volume - profit analysis (CVP) -Break even analysis – Managerial decision making on - Make or buy - Key factor - Sales mix		
Module:5	Budget and Budgetary Control	6	2
	Budgetary Control Meaning– Preparation of budgets - Purchase budget -Production		

	budget –Cash budget – Fixed and Flexible budget- Zero Based Budget – Variance Analysis.		
Module:6	Budgeting and Capital Analysis	6	3
	Capital Budgeting Meaning – Techniques - Payback period - Accounting rate of return (ARR) - Net present value (NPV) - Profitability index (PI) - Internal rate of return (IRR) Cost of Capital and Leverage Cost of Debenture, Preference Shares, Equity and Weighted Average cost of Capital Leverage – Financial and Operating, EBIT EPS Analysis.		
	Total Lecture hours:	40 hours	

Teaching Pedagogy: Online Learning materials, Video Lectures and Case studies

Evaluation Criterion: Online Quiz, Digital Assignment, Case Study Analysis Report and Term End Examination

References:

1. Anthony A. Atkinson, Robert S. Kaplan, S. Mark Young, Ella Mae Matsumura, G. Arunkumar (2014), Management Accounting: Information for Decision Making and Strategy Execution, 6th edition, Pearson Education, India.
2. Horngren T. Charles, (2012), Cost Accounting: A Managerial Emphasis, 15th edition, Pearson Education, India.
3. Khatri, (2011), Financial Accounting, 1st edition, McGraw Hill, India.
4. Debarshi Bhattacharyya, (2010), Management Accounting, 1st edition, McGraw Hill, India
5. Khan M.Y, Jain P.K, (2009), Management Accounting, 5th edition, McGraw Hill, India
6. Colin Drury, (2012), Management and Cost Accounting, 8th Edition, Cengage Learning.

Course Owner details:

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