



G UJARAT TECHNOLOGICAL UNIVERSITY

Post Graduate Diploma in Hospital Management

Semester: 1

Branch: Post Graduate Diploma in Hospital Management

Subject Name: Basics of Accounting & Financial Management

Subject Code: 1517702

Rationale:

Course Scheme:

| Teaching Scheme | | | Credits | Examination Marks | | | | Total Marks |
|-----------------|---|---|---------|-------------------|---------|-----------------|----|-------------|
| L | T | P | | Theory Marks | | Practical Marks | | |
| | | | ESE (E) | PA (M) | ESE (V) | PA (I) | | |
| 3 | 0 | 0 | 3 | 50 | 0 | 0 | 50 | 100 |

Course Content:

| Unit No. | Content | No. of Hours | Weightage (%) |
|----------|--|--------------|---------------|
| 1 | <p>Basic Understanding of Accounting:</p> <p>Meaning of Accounting ,Accounting Process ,Accounting Terms , Accounting Equation ,Types of Accounts – Personal, Real and Nominal , Rules of Debit and Credit, Users of Financial Statements, Comparison among Financial Accounting, Management Accounting and Cost Accounting ,Accounting Principles (Concepts & Conventions) ,GAAP ,Introduction, Significance and Benefits of Computerized Accounting Journal Entries, Ledger-Posting and Preparation of Trial Balance Preparation of Final Accounts (Horizontal)</p> <p>Understanding and Preparing Corporate Financial Statements (Vertical): Corporate Profit and Loss A/c and Corporate Balance Sheet</p> | 8 | 13 |
| 2 | <p>Nature and scope of Cost Accountancy</p> <p>Internal Audit and Corrective Measures</p> <p>Brief of Cost analysis and cost control system</p> <p>Cost Benefit analysis</p> <p>Cost Effective analysis</p> <p>Budgetary control – Nature, Scope, Establishment of Budget, Functional and Master Budget</p> <p>Cost Benefits for new equipment purchase and its replacements etc.</p> | 7 | 12 |
| 3 | <p>Working Capital Management</p> <ul style="list-style-type: none"> · Needs of Working Capital · Estimation of Working Capital requirement · Different sources of funds | 8 | 13 |



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| | | | |
|----------|---|-----------|-----------|
| | Norms to be considered for Bank Loans | | |
| 4 | Preparation of Final Accounts · Profit making Hospitals · Non-profit making Hospitals. | 7 | 12 |
| | Total Hours/Marks: | 30 | 50 |

Suggested Student Activities for PA: (50 Marks)

Group Discussion, Presentation, Class Exercise, Small Project, Case Study

Suggested Learning Resources:

| S. No. | Title of Book | Author | Publication with place, year and ISBN |
|---------------|-----------------------------|--|--|
| 1 | V. Rajasekaran & R. Lalitha | Financial Accounting | Pearson Publications |
| 2 | Narayanswami | Financial Accounting | Tata McGraw Hill |
| 3 | Chandra, Prasanna | Financial Management, theory and Practice | Tata McGraw Hill |
| 4 | I M Pandey | Financial Management | Vikas Publication |
| 5 | Prof. D.K.Chatterjee | Basic Accounts & Finance for Non-Accounts | Himalaya Publishing House |
| 6 | Prof. D.K.Chatterjee | Handbook on Accounting for Hospital Management | Himalaya Publishing House |
| 7 | G K Kulkarni | Financial Management for Hospital Administration | Jaypee Publication |