



GUJARAT TECHNOLOGICAL UNIVERSITY

Programme: Master of Business Administration

Semester: 2

Branch: Innovation, Entrepreneurship and Venture Development

Subject Name: Basics Of Accounting And Financial Management

Subject Code: 2529403

Rationale: Accounting is a business language so every students of Business Administration should know this. All students have to take an introductory financial accounting course to develop the managerial perspective of accounting terminology, rules, methodology and preparation as well as analysis of financial statements of various organizations. This course focuses on introductory accounting and fundamentals of costing as well as basic financial management which is necessary for every student of MBA (IEV).

Course Scheme:

Teaching Scheme			Credits	Examination Marks				Total Marks
L	T	P		Theory Marks		Practical		
			ESE (E)	PA(M)	ESE (V)	PA (I)		
4	0	0	4	70	30	0	50	150

Course Outcomes:

Sr. No.	Course Outcomes
CO1	To Understand fundamental Principles of Accounting and Financial Management
CO2	To Apply various concepts for Financial and Cost Accounting to prepare required statements
CO3	To Analyze the financial performance of companies with the help of different tools & techniques of analysis.
CO4	To Evaluate various future projects under Investment Decisions techniques.

Course Content:

Unit No.	Content	No. of Hours	Marks
1	Fundamentals of Accounting (Theory) Meaning and Concept of Accounting and its Changing Role, Accounting Terminology, Accounting Equation, Users of Accounting Information, Generally Accepted Accounting Principles (GAAP), Accounting Concepts and Convention, Meaning and Difference among Financial, Cost and Management Accounting	5	14
2	Final Accounts (Theory / Numerical) Concepts of Trial Balance, Preparation of Final Accounts of Companies without Adjustment Entries (Horizontal) Techniques of Financial Statement Analysis (Theory & Numerical) <ul style="list-style-type: none"> • Comparative & Common-Size Statement • Trend Analysis • Ratio Analysis (Profitability & Liquidity) 	15	21
3	Cost and Management Accounting: Cost Concepts and Classification, Unit Costing with tender costing (Theory & Numerical), Marginal Costing and CVP	15	21



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	Analysis (Theory & Numerical), Meaning and Types of Budget (Theory)		
4	Basics of Financial Management Nature and Scope of Financial Management, Profit Maximization V/s Wealth Maximization, Sources of Finance (Short and Long term), Working Capital requirements (Theory), Types of Investment Decision (Theory), Capital Budgeting-Payback & Net Present Value (without DCF) (Theory & Numerical)	5	14
Total Hours/Marks:		40	70

Suggested Specification Table For Question Paper Design:

Unit No.	Unit Title	Teaching Hours	Distribution of Theory Marks (Assessment as per Revised Bloom's Taxonomy Level*)						Total Marks
			RM	UN	AP	AN	EL	CR	
I	Module-1	5	0	7	7	0	0	0	14
II	Module-2	15	0	7	7	7	0	0	21
III	Module-3	15	0	4	7	10	0	0	21
IV	Module-4	5	0	0	0	0	14	0	14
	Total	40	0	18	21	17	14	0	70

***RM: Remember, UN: Understand, AP: Apply, AN: Analyze, EL: Evaluate, CR: Create**

Note: This specification table provides general guidelines to assist student for their learning and to teachers to teach and question paper designers/setters to formulate test items/questions to assess the attainment of the UOs. The actual distribution of marks at different taxonomy levels in the question paper may slightly vary from above table.

Suggested Student Activities for Progressive Assessment (PA): (50 Marks)

Evaluation: Students shall be evaluated on the following components:

Internal Evaluation	(Internal Assessment- 50 Marks)
<ul style="list-style-type: none"> Public Presentation on Analysing the Performance Evaluation of Listed Companies of different sectors 	25 marks
<ul style="list-style-type: none"> Preparation of cost sheet for the product or service on which they are working as a start-up 	25 marks

Suggested Learning Resources:

S. No.	Title of Book	Author	Publication with place, year and ISBN
1	International Accounting	A K Das Mohapatra	PHI
2	Financial Accounting	V. Rajasekaran & R. Lalitha	Pearson Publications



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3	Financial Accounting: A South Asian Perspective	Godwin, Alderman & Sanyal	CENGAGE Learning
4	Cost and Management Accounting: Theory, Problems & Solutions	M. N. Arora	Himalaya Publishing House
5	Financial Accounting for Management -: An Analytical Perspective	Ambrish Gupta	Pearson Education
6	Accounting for Management	S. Ramanathan	Oxford University Press
7	Financial Accounting	Narayanswami	McGraw- Hill
8	Financial Management	I M Pandey	Pearson
9	Financial Management	M. Y. Khan and P. K. Jain	McGraw- Hill

List of Journals / Periodicals / Magazines / Newspapers / Web resources, etc.

1. The Chartered Accountant
2. The Chartered Secretary
3. Indian Journal of Accounting
4. Indian Journal of Finance
5. Business India / Business Today / Business World
6. Business Standard/Economic Times/Financial Times/ Financial Express