



# GUJARAT TECHNOLOGICAL UNIVERSITY

Program Name: Master of Business Administration

Level: PG

Branch: Innovation, Entrepreneurship & Venture Development

Course / Subject Code: MB02094031

Course / Subject Name : Entrepreneurial Finance & Costing

|                        |                  |
|------------------------|------------------|
| W. e. f. Academic Year | 2025-26          |
| Semester               | 2                |
| Category of Subject    | Core Course (CC) |

|                      |  |
|----------------------|--|
| <b>Prerequisite:</b> | Not required   |
| <b>Rationale:</b>    | Finance and Costing are business languages so every students of Business Administration should know this. All students have to take an introductory finance to develop the managerial perspective of accounting/costing 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 and costing aspects which are necessary for every student of MBA (IEV). |

## Course Outcomes:

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

## Teaching and Examination Scheme:

| (in Total Hours (TH) per semester) |   |    |      |    | Total Credits =TH/30 | Assessment Pattern & marks |        |                      |         |        | Total Marks |
|------------------------------------|---|----|------|----|----------------------|----------------------------|--------|----------------------|---------|--------|-------------|
| L                                  | T | PR | PBL* | TH | C                    | Theory                     |        | Tutorial / Practical |         |        |             |
|                                    |   |    |      |    |                      | ESE(E)                     | PA (M) | PA(I)                | PBL (I) | ESE(V) |             |
| 30                                 | 0 | 30 | 30   | 90 | 3                    | 30                         | 20     | 20                   | 30      | 0      | 100         |

\* Problem Based Learning (PBL) aims to accommodate learning beyond syllabus as per clause 9.4 of NBA manual.



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## Course Content:

| Unit No. | Content  | No. of Hours | Marks                          |
|----------|--|--------------|--------------------------------|
| 1        | <b>Basics of Financial Management</b><br>Nature and Scope of Financial Management, Profit Maximization V/s Wealth Maximization, Sources of Finance (Short and Long term), Working Capital requirements ( <b>Theory</b> ),<br><br><b>Investment Decision</b><br>Types of Investment Decision ( <b>Theory</b> ), Capital Budgeting-Payback & Net Present Value (without DCF) ( <b>Theory &amp; Numerical</b> ) | 15           | 15                             |
| 2        | <b>Cost and Management Accounting:</b><br>Cost Concepts and Classification, Unit Costing with tender costing ( <b>Theory &amp; Numerical</b> )<br><br><b>Break Even Point Analysis and Budgeting</b><br>Marginal Costing and CVP Analysis ( <b>Theory &amp; Numerical</b> ), Meaning and Types of Budget ( <b>Theory</b> )   | 15           | 15                             |
| 3        | All students have to work on the possible areas of sources of funds for their own startup and also have to work out for the costing of their goods or service.   | 30+30        | PA(I) + PBL*<br>(I) assessment |
|          | <b>Total Hours/ Marks</b>  | 90           | 100                            |

## Suggested Specification Table For Question Paper Design:

| Distribution of Theory Marks (in %) |         |         |         |         |         |
|-------------------------------------|---------|---------|---------|---------|---------|
| R Level                             | U Level | A Level | N Level | E Level | C Level |
| 0                                   | 20      | 30      | 20      | 30      | 0       |

\*RM: Remember, UN: Understand, AP: Apply, AN: Analyze, EL: Evaluate, CR: Create (as per revised Blooms Taxonomy)

## Suggested Learning Resources:

| S. No. | Title of Book            | Author            | Publication with place, year and ISBN |
|--------|--------------------------|-------------------|---------------------------------------|
| 1      | International Accounting | A K Das Mohapatra | PHI                                   |



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|   |  |                             |                           |
|---|--|-----------------------------|---------------------------|
| 2 | Financial Management   | I M Pandey                  | Pearson                   |
| 3 | Financial Management   | M. Y. Khan and P.K. Jain    | McGraw- Hill              |
| 4 | Financial Accounting   | V. Rajasekaran & R. Lalitha | Pearson Publications      |
| 5 | Financial Accounting: A South Asian Perspective                  | Godwin, Alderman & Sanyal   | CENGAGE Learning          |
| 6 | Cost and Management Accounting: Theory, Problems & Solutions     | M. N. Arora                 | Himalaya Publishing House |
| 7 | Financial Accounting for Management -: An Analytical Perspective | Ambrish Gupta               | Pearson Education         |
| 8 | Accounting for Management  | S. Ramanathan               | Oxford University Press   |
| 9 | Financial Accounting   | Narayanswami                | 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

## CO-PO Mapping

| Semester-2      | Entrepreneurial Finance & Costing |     |     |     |     |
|-----------------|-----------------------------------|-----|-----|-----|-----|
|                 | POs                               |     |     |     |     |
| Course Outcomes | PO1                               | PO2 | PO3 | PO4 | PO5 |
| CO1             | 2                                 | 1   | 1   | 2   | 3   |
| CO2             | 3                                 | 2   | 3   | 3   | 1   |
| CO3             | 3                                 | 3   | 1   | 1   | 2   |
| CO4             | 1                                 | 2   | 2   | 3   | 2   |