



Marwadi University

Bachelor of Computer Application

Semester III

Subject Code: 05BC0302

Subject Name: Financial Accounting and Management

Learning Objectives:

- To impart basic accounting knowledge, Recognizing The transactions.
- To provide a basis of understanding to the students with reference to working of business organization through the process of management.

Prerequisites:

- Basic Knowledge of Accounting and Management.

Sr.	Course Content	Hours
1	Introduction: Financial Accounting-definition and Scope, objectives of Financial Accounting, Accounting v/s Book Keeping Terms used in accounting, users of accounting information and limitations of Financial Accounting.	06
2	Conceptual Frame work: Accounting Concepts, Principles and Conventions, Accounting Standards concept, objectives, benefits, brief review of Accounting Standards in India, Accounting Policies, Accounting as a measurement discipline, valuation Principles, accounting estimates	08
3	Basics of accounting : Capital & Revenue items, Double Entry System, Introduction to Journal, Ledger and Procedure for Recording and Posting, Introduction to Trail Balance, Preparation of Final Account, Profit & Loss Account and related concepts, Balance Sheet and related concept.	14
4	Nature of Management: Meaning, Defination, it's nature purpose, importance & Functions, Management as Art, Science & Profession- Management as social System Concepts of management- Administration- Organization, Management Skills, Levels of Management. Evolution of Management Thought: Contribution of F.W.Taylor, Henri Fayol, Elton Mayo, Chester Barhard & Peter Drucker to the management thought. Business Ethics & Social Responsibility: Concept, Shift to Ethics, Tools of Ethics.	10
5	Functions of Management: Part-I Planning – Meaning- Need & Importance, types, Process of Planning, Barriers to Effective Planning, levels – advantages & limitations. Forecasting- Need & Techniques Decision making-Types - Process of rational decision making & techniques of decision making Organizing – Elements of organizing & processes: Types of organizations, Delegation of authority – Need, difficulties Delegation – Decentralization Staffing – Meaning & Importance Direction – Nature – Principles Communication – Types & Importance	10

Text Book(s):

1. An introduction to Accountancy Maheshwari & Maheshwari, Vikas Publication, Latest Edition.
2. Essential of Management – Horold Koontz and Iteinz Weibrich- McGrawhills International.

Reference Book(s):

1. Gupta R.L., Gupta V.K., "Principles & Practice of Accountancy",
2. Sultan Chand & Sons, 1999. Khan & Jain, "Financial Accounting"
3. Management Theory & Practice – J.N.Chandan.