COURSE TITLE	**FINANCIAL ACCOUNTING**
COURSE CODE	**10BH1307**
COURSE CREDITS	**3**

Objective:

1 To impart knowledge regarding the inventory management

2 To equip students with the conceptual understanding of cost.

3 To brief students with the elementary framework of subsidiary book

4 To impart knowledge regarding bank reconciliation statement.

5 To enhance the capabilities of students through exploring concept of final accounts and analysis of financial statement analysis

Course Outcomes: After completion of this course, student will be able to:

1 State the concept of subsidiary book

2 Demonstrate different classifications of various costs.

3 Examine various capital budgeting techniques

4 Develop final accounts of company

Pre-requisite of course:N/A

Teaching and Examination Scheme

Theory Hours	Tutorial Hours	Practical Hours	ESE	IA	CSE	Viva	Term Work
2	1	0	0	0	0	50	50

Contents : Unit	Topics	Contact Hours
1	**Unit I Subsidiary Book** Introduction, Meaning of Subsidiary Books, Advantages of subsidiary books, Cash Book, Purchase Book, Purchase Sales Book, Purchase Return Book, Sales Return Book, Practical Questions	6
2	**Unit II Cost Concept and Classification** Introduction, Meaning of Cost, Classification of Cost -based on Time, on the basis of elements , on the basis of activity, Functional Classification method of costing, Cost reduction and cost control	6
3	**Unit III Capital Budgeting** Meaning , significance, objectives and importance of capital budgeting, capital budgeting process, Basics principles of capital expenditure proposals, Various aprraisal methods. payback period, discount cash flow method, Average rate return. internal rate of return, net present value method, Merits and demerits of appraisal methods, practical questions	6

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Contents : Unit	Topics	Contact Hours
4	**Unit IV Analysis and interpretation of financial statements** Introduction, meaning of financial interpretation., Procedure for analysis and interpretation of financial statement, Types of financial statements analysis, Techniques of analysis and interpretation	6
5	**Unit V Final Accounts of Company** Introduction, Meaning, Legal provision for final accounts act 2013	6
Total Hours		**30**

Suggested List of Experiments:

Contents : Unit	Topics	Contact Hours
1	**Practical exercises related to financial accounting** Practical exercises related to financial accounting	15
Total Hours		**15**

Textbook :

1 Financial Accounting, P.C Tulsian, Pearson, 2002

References:

1 Financial Accounting, Financial Accounting, S.N. Maheshwari and S,K,Maheshwari, Vikas publishing house New Delhi, 2012

Suggested Theory Distribution:

The suggested theory distribution as per Bloom's taxonomy is as follows. This distribution serves as guidelines for teachers and students to achieve effective teaching-learning process

Distribution of Theory for course delivery					
Remember / Knowledge	**Understand**	**Apply**	**Analyze**	**Evaluate**	**Higher order Thinking / Creative**
10.00	10.00	30.00	10.00	20.00	20.00

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