

SARDAR PATEL UNIVERSITY
Programme: BCA
Semester: III
Syllabus with effect from: June-2012

Paper Code: US03FBCA01	Total Credit: 4
Title Of Paper: Financial and Accounting Management	

Unit	Description in detail	Weighting (%)
I	<p>Introduction to Accounting & Accounting Process Definition of accounting, book keeping, need of accounting. Some basic terms : debtor, creditor, solvent, insolvent, bad debts, bad debts recoverable, income, expenditure, trade discount and cash discount Objectives, advantages and scope of accounting. System of book keeping, classification of accounts and rules for debit and credit. Journal : purpose, format, ruling, example, advantages and disadvantages. Ledger : purpose, format, posting, closing ledger accounts, advantages and disadvantages Trial Balance : purpose, format, advantages and disadvantages</p>	25%
II	<p>Subsidiary Books, Final Accounts & Depreciation Subsidiary books : Cash books, Purchase books and Sales books Trading account and profit and loss account, balance sheet (each with purpose, format, examples) Adjustment entries : interest on capital, interest of loan, depreciation on fixed assets Depreciating concept and methods (straight line, double decline and sum of the year's digit)</p>	25%
III	<p>Introduction to Financial Management and Introduction to Ratio Analysis Introduction, scope of finance, finance functions financial manager's role, financial goal, profit versus wealth, conflict of goals, management versus owners Financial goal and firm's objectives Organization of the finance functions Financial ratio analysis: introduction, users, uses and limitation</p>	25%
IV	<p>Ratio Analysis And Cost-Volume-Profit (CVP) Analysis Types of ratio : liquidity ratios, leverage ratios, activity ratios, profitability ratio. Introduction, Break-Even Analysis, Cash Break-even point, Operating leverage and risks Profit-analysis : impact of changing factors CVP analysis for a multi-product firm Utility and limitations of CVP analysis</p>	25%

Basic Text & Reference Books :-

- A text Book of Accounting for management by S N Maheshwari and S K Maheshwari, vikas publishing house pvt ltd
- Financial management eighth edition I M Pandy
- Naheshgwari S. N. : Introduction to Accounting, Vikas Pub. House 1986



Books For Additional Reading :

- R.L. Gupta : Principles and practices of accounting
- Rana & Dalal : Advances Accounting and Auditing :III Sudhir Prakashan Ahmedabad.
- J.C.Gandhi :Marketing : A managerial Introduction Tata McGraw Hill Publishing CO. Ltd. New Delhi
- Double Entry Book-keeping by T.S. Grewal
- Financial Accounting & Management for BCA by Rana & Dalal - B.S Shah Prakashan.(4th Edition).

