

II MCA –ALLIED

SEMESTER - III	ACCOUNTING AND FINANCIAL MANAGEMENT	HRS/WK – 6 Code:EPCA915S
CORE - 1		CREDIT – 4

Objective:

To prepare the students of non accounting background to prepare financial statements
And analyse the prepared financial statement and build a model through computer application For
facilitating management for better decisions.

UNIT-I

Meaning and scope of accounting – Objectives of accounting – Basic accounting concept and
Conventions - Principles of Accounting: Principles of double entry-journalizing, ledger posting and
Preparation of trail balance. [15 Hrs]

UNIT-II

preparation of trading account profit and loss account and balance sheet Including adjustments-Closing
stock – prepaid expenses – Outstanding expenses- Depreciation on fixed assets – Bad debts. written off and
provision for bad debts only. (Simple Adjustments Only) [15 Hrs]

UNIT-III

Break-even analysis and marginal costing definition – futures - advantages - limitation –Contribution –
margins of safety . Meaning of variable cost and fixed cost - cost Volume - profit analysis - calculation of
break even point – Required sales for given profit, profit for given sales only. (Simple problems Only)
[10 Hrs]

UNIT-IV

Fund flows – working capital – Current asset and Current liabilities – Objectives of Fund flow Statement –
Calculation funds from operation – Preparation of fund flow statement. (Simple Adjustments Only)
[10 Hrs]

UNIT V

Cash flow statement – Meaning – Preparation of Cash from operation – Preparation of Cash flow
Statement – Sources of cash – Applications of cash.
(Simple Adjustments Only) [10 Hrs]

Text Books:

Financial and Management Accounting , T.S.Reddy, Y. Hari Prasad Reddy, Margham Publications,
Chennai Edn., 2008.

REFERENCE:

1. Cost and Management Accounting, S.P.Iyengar, sultan chand and co.
2. Elements of Management Accounting, I.M. Pandey, Vikas Publication House 1993.
3. Bose Chandra", Fundamentals of financial management", PH1,2007.
4. Ram Chandra Aryasri A, Ramana Murthy, "Engineering economics and financial Accounting", TMG, 2006.

Question Paper Pattern

Time:3 Hours

Marks:75

Part-A:(5x5=25marks)

Five out of seven Four problems Three theory questions

Part-B:(5x10=50marks)

Five out of seven Four problems Three theory questions