

Branch Name:	Management
Program Code:	MS203
Course Title:	Managerial Accounting & Financial Management
Course Code:	1MS2030102
Pre-requisite Course:	Basic knowledge of accounting principles, financial statements, and fundamental concepts of business and finance.

Course Objectives:

1. To develop a fundamental understanding of accounting concepts, principles, and preparation of financial statements.
2. To enable students to analyze and interpret financial statements and understand cost accounting concepts.
3. To familiarize students with costing techniques, budgeting practices, and their application in decision-making.
4. To provide knowledge of financial management, sources of finance, and working capital management.

Teaching and Examination Scheme:

Teaching Scheme (Hours per week)				Evaluation Scheme (Marks)				
Lecture (L)	Tutorial (T)	Practical (P)	Credit	Theory (Marks)		Practical (Marks)		Total (Marks)
				University Assessment	Continuous Assessment	University Assessment	Continuous Assessment	
3	1	-	4	50	50	-	-	100

Course Contents:

Unit No	Topic	Total Hours	Weightage (%)
1	Basics of Accounting & Financial Statements: Meaning and Scope of Accounting, Accounting Process and Accounting Terminology, Accounting Equation, Types of Accounts – Personal, Real and Nominal, Rules of Debit and Credit, Users of Financial Statements, Accounting Principles- Concepts and Conventions (GAAP), Computerized Accounting – Introduction, Significance and Benefits, Journal Entries, Ledger Posting and Preparation of Trial Balance, Financial Statements: Meaning and Basic Understanding of Income Statement and Balance Sheet	15	25%
2	Financial Statement Analysis & Cost Accounting: (Theory & Numerical) Comparative Statement Analysis, Common Size Statement Analysis, Trend Analysis, Cost Accounting: Nature and Scope of Cost Accountancy Comparison: Financial, Cost & Management Accounting, Types of Costs and Cost Unit, Cost-Benefit Analysis & Cost-Effectiveness Analysis, Introduction to Cost Control System	15	25%
3	Financial Management: (Theory) Understanding the Meaning of Financial Management, Scope of Financial Management, Finance Function, Role of Finance Manager, Objectives of Financial Management – Profit Maximization & Wealth Maximization. Sources of Finance:	15	25%

	(Theory) Important Features & Limitations of Various Types of Sources of Finance: Ordinary (Equity) Shares, Debentures & Bonds, Preference Shares, Retained Earnings, Term Loans, Venture Capital, Features and Limitations of Various Sources of Finance		
4	Working Capital Management: (Theory) Concept and Meaning of Working Capital Objectives and Need of Working Capital, Types of Working Capital – Permanent and Variable, Operating Cycle – Gross Operating Cycle and Net Operating Cycle, Factors Affecting Working Capital Requirement	15	25%
	Total Hours	60	100%

Text Books:

- Maheshwari S. N. and Maheshwari S. K., Financial Accounting, Vikas Publishing House Pvt. Ltd., New Delhi.
- Khan M. Y. and Jain P. K., Financial Management, Tata McGraw Hill Publishing Company Ltd., New Delhi.
- Shukla M. C., Grewal T. S. and Gupta S. C., Cost Accounting: Text and Problems, S. Chand & Company Ltd., New Delhi.

Reference Books:

- Horngren Charles T., Datar Srikant M. and Rajan Madhav V., Cost Accounting: A Managerial Emphasis, Pearson Education, New Delhi.
- Pandey I. M., Financial Management, Vikas Publishing House Pvt. Ltd., New Delhi.
- Gupta R. L. and Radhaswamy M., Financial Accounting, Sultan Chand & Sons, New Delhi.

List of Open-Source Software/learning website:

- Investopedia – Concepts of accounting, finance, and financial analysis explained simply. <https://www.investopedia.com>
- NPTEL (SWAYAM) – Free Indian courses on accounting and financial management. <https://nptel.ac.in>
- Coursera – Courses on financial accounting, cost accounting, and financial management. <https://www.coursera.org>
- edX – University-level courses in accounting and finance. <https://www.edx.org>
- Khan Academy – Basic accounting and finance tutorials. <https://www.khanacademy.org>
- Corporate Finance Institute (CFI) – Practical financial analysis and management resources. <https://corporatefinanceinstitute.com> facility management. <https://nabh.co>

Course Learning Outcomes (CLO):

1. Demonstrate an understanding of basic accounting concepts, accounting processes, and prepare financial statements.
2. Analyze and interpret financial statements using various analytical techniques and understand fundamental cost accounting concepts.
3. Apply costing methods and budgeting techniques for effective managerial decision-making.
4. Evaluate financial management decisions related to sources of finance and analyze working capital requirements

Mapping of CLO with PO and PSO

Course Learning Outcomes	Program Outcomes (POs)							Program Specific Outcomes (PSOs)	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CLO1		L	H					H	
CLO2	H			M		L			M
CLO3		M	H		L		H	L	M
CLO4	L			H	M	M		M	H

H: High, M: Medium, L: Low