

SARDAR RAJA COLLEGE OF ENGINEERING
RAJA NAGAR, ALANGULAM
DEPARTMENT OF COMPUTER APPLICATIONS
MICRO LESSON PLAN



SUBJECT NAME : ACCOUNTING AND FINANCIAL MANAGEMENT

SUBJECT CODE : MC9215

YEAR : I – M.C.A

SEMESTER : I

MS.S.R.RUBANA,

AP/ MCA.

MC9215 ACCOUNTING AND FINANCIAL MANAGEMENT

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UNIT I FINANCIAL ACCOUNTING

9

Meaning and Scope of Accounting-Principles-Concepts-Conventions-Accounting Standards-Final Accounts-Trail Balance-Trading Account-Profit and Loss Account- Balance Sheet-Accounting Ratio Analysis-Funds Flow Analysis-Cash Flow Analysis

UNIT II ACCOUNTING

9

Meaning-Objectives-Elements of Cost-Cost Sheet-Marginal Costing and Cost Volume Profit Analysis-Break Even Analysis-Applications-Limitations-Standard Costing and Variance Analysis-Material-Labor-Overhead-Sales-Profit Variances

UNIT III BUDGETS AND BUDGETING CONTROL

9

Budgets and Budgetary Control-Meaning-Types-Sales Budget-Production Budget-Cost of Production Budget-Flexible Budgeting-Cash Budget-Master Budget-Zero Base Budgeting-Computerized Accounting

UNIT IV INVESTMENT DECISION AND COST OF CAPITAL

9

Objectives and Functions of Financial Management-Risk-Return Relationship-Time Value of Money Concepts-Capital Budgeting-Methods of Appraisal-Cost of Capital Factors Affecting Cost of Capital-Computation for Each Source of Finance and Weighted Average Cost of Capital

UNIT V FINANCING DECISION AND WORKING CAPITAL MANAGEMENT

9

Capital Structure-Factors Affecting Capital Structure-Dividend Policy-Types of Dividend Policy-Concepts of Working Capital-Working Capital Policies-Factors affecting Working Capital-Estimation of Working Capital Requirements

TOTAL HOURS: L 45 T 15 =60

TEXTBOOKS:

1. S.N.Maheswari, "Financial and Management Accounting", Sultan Chand & Sons, 2003
2. I.M.Pandey, "Financial Management", Vikas Publications, 4th Reprint, 2002

REFERENCES

1. S.P.Iyengar, "Cost and Management Accounting", Sultan Chand & Co,
2. I.M.Pandey, "Elements of Management Accounting" Vikas Publishing House, 19993

MICRO LESSON PLAN

HOURS	LECTURE TOPICS	TEXT BOOK
UNIT-I FINANCIAL ACCOUNTING		
1	Meaning and Scope of Accounting	T1
2	Concepts-Conventions,	T1
3	Accounting Standards	T1
4	Final Accounts-	T1
5	Trail Balance,	T1
6	Trading Account	T1
7	Profit and Loss Account	T1
8	Balance Sheet	T1
9,10	Accounting Ratio Analysis	T1
11	Funds Flow Analysis	T1
12	Cash Flow Analysis	T1
UNIT-II ACCOUNTING		
13	Meaning-Objectives	T1
14	Elements of Cost	T1
15,16	Cost Sheet	T1
17	Marginal Costing	T1
18	Cost Volume Profit Analysis	T1
19	Break Even Analysis	T1
20	Applications, Limitations	T1
21	Standard Costing	T1
22	Variance Analysis	T1
23	Material-Labor Overhead	T1
24	Sales-Profit Variances	T1
UNIT-III BUDGETS AND BUDGETING CONTROL		
25	Budgets and Budgetary Control, Meaning	T1
26	Types	T1
27,28	Sales Budget	T1
29,30	Production Budget	T1
31	Cost of Production Budget	T1

32	Flexible Budgeting	T1
33	Cash Budget	T1
34	Master Budget	T1
35	Zero Base Budgeting	T1
36	Computerized Accounting	T1
UNIT-IV INVESTMENT DECISION AND COST OF CAPITAL		
37	Objectives and Functions of Financial Management	T1
38	Risk	T1
39	Return Relationship	T1
40,41	Time Value of Money Concepts	T1
43	Capital Budgeting	T1
44	Methods of Appraisal	T1
45	Cost of Capital	T1
46	Factors Affecting Cost of Capital	T1
47	Computation for Each Source of Finance	T1
48	Weighted Average Cost of Capital	T1
UNIT-V FINANCING DECISION AND WORKING CAPITAL MANAGEMENT		
49,50	Capital Structure	T1
51	Factors Affecting Capital Structure	T1
52	Dividend Policy	T1
53,54	Types of Dividend Policy	T1
55,56	Concepts of Working Capital	T1
57	Working Capital Policies	T1
58	Factors affecting Working Capital	T1
59,60	Estimation of Working Capital Requirements	T1