

MCA – 12: Financial Accounting & Management

Unit: 1 **[25%]**

Definition of an accounting, characteristics of accounting, objectives of keeping books of accounting, Advantages of book keeping, double entry system of accounting, introduction of basic books of Accounting, subsidiary books of accounts if sole proprietary concern., closing books of accounts and Preparation of trial balance.

Unit: 2 **[25%]**

Preparation of final accounts (sole proprietary, firm concern only), trading accounts, profit and loss Accounts and balance sheet.

Ration Analysis:

Definition, significance of ratio analysis, types of ratios-return on investments, profitability ratio, Turn over ratio, limitations of ratios.

Unit: 3 **[20%]**

Financial management:

Meaning and role of financial management

Cost Accounting:

Meaning and definition of cost accounting, scope of cost accounting, advantages and limitation of Cost accounting.

Budget and Budgetary control:

Definition of budgetary control, advantages of budgetary control, problems in budgeting , budgeting Process, preparation of sales of revenue budgets.

Unit: 4 **[20%]**

Marginal Costing:

Definition and meaning of marginal costing, factors of marginal costing, advantages and limitations of Marginal costing, introduction of break-even-analysis, methods of determining break-even-point.

Margin of safety, assumption and limitation of break-even analysis and break-even-charts, cost-volume Profit analysis, profit volume ratio, impact of selling price, fixed cost and variable cost on profit/volume Ratio.

Unit: 5 **[10%]**

1. Role of computers in commerce.
2. Introduction to Accounting Packages.
[e.g. Tally, E.X. Next generation]
3. Hardware and Software requirement for tally.
4. Features of tally.
5. Flow of accounting package tally through examples.
6. Various phases of accounting Cycle in Tally.
7. Tax calculation & tally.
8. MIS & tally.

Reference Books:

1. Elements bookkeeping & Accountancy-By B.S.Shah & Sons.
2. Cost and Management Accounting –By Ravi M.Kishor
3. Modern Accountancy – By A.Mukherjee & N.Hanif
4. Financial Accounting & Management(For BCA) –By B.S.Shah Prakahsan
5. Financial Management –By Pandey J.M.
6. Advanced Accounting –By Shukla &Graewal