



Lesson Plan

Program: BCA **Semester:** II Course **Code:** BCA-205 **Course Name:** Financial Accounting and Management

Course Objectives

1. To introduce the importance of financial accounting.
2. Explain the fundamental concepts and conventions of the financial accounting system, GAAP and introduction of IndAS.
3. To prepare the financial statements.
4. To introduce the theory and application of long term sources of funds.
5. To study and apply the concept and component of working capital and the knowledge of Cash, Inventory and Receivables Management

Session Duration: 60 minutes

Participants: BCA Second Semester Students

Entry level knowledge and skills of students

- i. Knowledge of accounting and financial reporting competencies
- ii. Good numerical and analytical skills.
- iii. Proficiency in MS office and competency in computer software.

Equipment required in Classroom/ Laboratory/ Workshop

- i. Projector , software
- ii. Duster , marker

Assessment Schemes

S. No.	Criteria	Marks (100)
1	CCSU End Term Examination	75
2	Internal Evaluation Scheme	25
2(a)	Teacher Assessment (Continuous Evaluation) (Assignment & Attendance)	25
2(a)(i)	Assignment -1	10
2(a)(ii)	Assignment -2	10
2(a)(iii)	Attendance (compulsory)	5

Course Outcomes (starting with action-oriented observable and measurable verb)

(CO1): Develop understanding and fundamental knowledge about Financial Accounting and conceptual knowledge of Indian Accounting Standards (IND-AS) **Understanding (K2), Applying (K3)**

(CO2): Understanding of basics of accounting **Understanding (K2), Applying (K3)**



(CO3): Understanding the techniques of financial statement analysis and know the usefulness of financial ratios.
Understanding (K2), Applying (K3)

(CO4): Understanding the theory and application of long term sources of funds.

Understanding (K2)

(CO5): Understanding the concept and component of working capital and the knowledge of Cash, Inventory and Receivables Management
Understanding (K2), Applying (K3)

L. No	Topics	Sub Topics	Date of implementation	Pedagogy	CO-Covered	Faculty Sign	HoD's Remark with Date
Unit - 1							
1.	Financial Accounting: Overview	<ul style="list-style-type: none"> Meaning and Nature of Financial Accounting 		Improved lecture	1		
		<ul style="list-style-type: none"> Scope of Financial Accounting, Financial Accounting & Management Accounting, 		Improved lecture	1		
2.	Accounting concepts & convention	Accounting concepts & convention		Improved lecture	1		
3.	Accounting standards in India	IFRS, IndAS		Buzz Session	1		
4.	Revision	Discussion of University previous year question paper.		Buzz Session	1		
Unit - 2							
5.	Basics of accounting	<ul style="list-style-type: none"> Capital & Revenue items Application of Computer in Accounting Double Entry System 		Improved lecture	2		
6.	Journal &	<ul style="list-style-type: none"> Introduction to 		Improved lecture	2		



	Ledger Posting	Journal, • Ledger and Procedure for Recording and Posting					
7.	Trial balance, final accounts and balance sheet	• Introduction to Trail Balance, • Preparation of Final Account, • Profit & Loss Account and related concepts, • Balance Sheet and related concept		Lecture & Demonstration	2		
8.	Revision	Problem discussion		Tutorial	2		
Unit - 3							
9.	Financial statement analysis	Ratio analysis		Lecture & Demonstration	3		
10	Funds flow analysis	• Concepts & uses • Preparation of funds flow statement, • simple problem		Improved Lecture	3		
11	Cash flow analysis	• concepts, uses • Preparation of Cash flow statement, • simple problem		Improved Lecture	3		
12	Break - even analysis	• Break - even analysis		Group Discussion	3		
13	Revision	Problem discussion		Tutorial	3		
Unit - 4							
14	Financial Management	• Definition • Nature		Group Discussion	4		



		<ul style="list-style-type: none">Objective					
15	LongTerm Sources of Finance	<ul style="list-style-type: none">Introductory idea about capitalization,Capital StructureConcept of Cost of Capital,Introduction ,importance,explicit & implicit cost,Measurement of cost of capital,Cost of debt.		Improved lecture & Group Discussion	4		
16	Revision	Discussion of University previous year question Paper.		Improved Lecture	4		
Unit - 5							
17	working Capital:	<ul style="list-style-type: none">Concept & ComponentsFactors Influencing the Composition of working Capital,Objectives of working Capital Management- Liquidity Vs. Profitability , and working		Improved Lecture	5		



		capital policies					
18	Theory of working capital:	Nature and concepts		Improved Lecture	5		
19	Revision	Problem Solving		Tutorials	5		
Unit 6							
4.	Cash Management and	Concept and Application		Improved Lecture	5		
5.	Inventory Management	Concept and Application		Improved Lecture	5		
6.	Receivables Management	Concept and Application		Improved Lecture	5		
7.	Revision	Discussion of University previous year question Paper.		Tutorials	1-5		

Text Books:

1. Maheshwari & Maheshwari, "An Introduction to Accountancy", 8th Edition, VikasPublishing House, 2003
2. Gupta R.L., Gupta V.K., "Principles & Practice of Accountancy", Sultan Chand & Sons, 1999.

Reference Books:

1. Khan & Jain, "Financial Accounting"
2. Maheshwari S.N., "Principles of Management Accounting", 11th Edition, Sultan Chand & Sons, 2001
3. Shukla and Grewal, "Advanced Accounts", 14th Edition, Sultan Chand & Sons.

Journals:

Bhadrapa H., Jeelan B., and Nitesh S. V., (2021), "Capital Structure and Factors Affecting Capital Structure", Journal of Advanced Research in Economics and Business Management, Volume 4, Issue 2 - 2021, Pg. No.4-35

Hassan M., Hosny L., & Vasilya S., (2011), "Capital investment practices: A survey of large corporation in developing market", Global review of Accounting and Finance, 2(2), pp. 39-60.

Leon, F., Isa, M. & Kester, G., 2008. Capital budgeting practices of listed Indonesian companies. Asian Journal of Business and Accounting, 1(2), pp. 175-192.



Mrzygłód, U., Nowak, S., Mosionek-Schweda, M., & Kwiatkowski, J. M. (2021). What drives the dividend decisions in BRICS countries? *Oeconomia Copernicana*, 12(3), 593–629.

Truong, G., Partington, G. & Peat, M., 2008. Cost of capital estimation and CBpractice in Australia. *Asutralian Journal of Management*, 33(1), pp. 95-122.

Verma, S., Gupta, S. & Batra, R., 2009. A survey of Capital budgeting ,practices in corporate India. *The Journal of Business Perspective*, 13(1), pp. 1-17.