



ANDHRA UNIVERSITY
ఆంధ్ర విశ్వకళా పరిషత్

Accredited by NAAC with 'A' Grade ISO 9001: 2015 Certified

Course: Accounting and Financial Management

Summary

Course Status:	Upcoming
Course Type:	Elective
Duration:	8 weeks
Last Date for Enrollment:	28th Feb 2023
Start Date:	1 st March 2023
End Date:	30 th May 2023
Exam Date:	15th June 2023
Category:	Management
Credit Points:	2
Level:	Undergraduate/Postgraduate

Course Layout

Week 1: Introduction to Accounting and Process of Accounting

Introduction – Definition and meaning of Accounting – Importance and scope of Accounting – Methods of Accounting – Glossary of important Accounting Terms – Branches of Accounting – Accounting Concepts – Accounting Conventions – Capital and Revenue Receipts and Payments – Forms of Business Organizations – Groups Interested In Accounting Information – The Profession Of Accounting – Summary – Self Assessment Questions – Introduction – Types of Accounts – Golden Rules of Accounting – Journalizing – Ledger Posting – Subsidiary books – Trial Balance – Exercises on Accounting – Summary – Key Words – Self Assessment Questions

Week 2: Closing Adjustment Entries and Preparation of financial statements

Introduction –Depreciation Accounting –Methods of Depreciation –Exercises on Depreciation Accounting –Adjustment entries –Exercises on Adjustment entries –Rectification of Errors – Exercises on Rectification of errors –Bank Reconciliation Statement –Causes for difference in balances –Exercises on Bank Reconciliation Statement –Summary –Key Words –Self Assessment Questions –Introduction –Profitability Statement –Balance Sheet –Profit and Loss Appropriation Account –Guidelines for Preparation of financial statements –Preparation of financial statements –Exercises on financial statements –Summary –Key Words –Self-Assessment Questions

Week 3: Cost Accounting and Cost, Volume and Profit Relationship

Introduction –Types of cost –Cost Centre –Material Cost –Labor Cost –Overhead Expenses – Preparation of Cost Sheet –Summary –Key Words –Self Assessment Questions –Introduction – Formulas for various cost calculations –Cost, Volume and Profit Relationship –Economy of Scale –Marginal Costing –Break Even Analysis –Formulas for Break Even Analysis –Exercises on Break Even Analysis –Summary –Key Words –Self Assessment Questions

Week 4: Introduction to Financial Management

Introduction –Meaning and Importance of Financial Management –Duties and Responsibilities of Finance Officer –Theories of Capitalization –Sources of finance –Share Capital –Debt Capital –Summary –Key Words –Self Assessment Questions

Week 5: Capital Structure, Cost of Capital & Leverages

Introduction –Capital Structure –Theories of Capital Structure –Cost of Capital –Cost of Equity –Cost of Preference Shares –Cost of Debt –Weighted Average Cost of Capital –Concept of Leverages –Exercises on Leverages –Summary –Key Words –Self Assessment Questions

Week 6: Working Capital Assessment

Introduction –Meaning and Importance of Working Capital –Factors affecting Working Capital Requirement –Working Capital Cycle. –Tandon Committee Recommendations –Nayak Committee Recommendations –Assessment of Working Capital Requirement –Working Capital Ratios –Exercises on Working Capital Requirement –Summary –Key Words –Self Assessment Questions

Week 7: Working Capital Management

Introduction –Meaning and Importance of Working Capital Management –Cash Management –Exercises on Cash Management –Receivables Management –Exercises on Receivables Management –Material Management –Exercises on Material Management –Summary –Key Words –Self Assessment Questions

Week 8: Profit and Dividend Management

Introduction –Meaning and Importance of Profit Management –Profitability Ratios –Dividend Policy –Types of Dividend –Dividend Theories –Exercises –Summary –Key Words –Self Assessment Questions

Books and References

- Financial Accounting: A Managerial Perspective by Narayanaswamy
- Financial Accounting For Management | 5th Edition by N Ramachandran and Ram Kumar Kakani

Certificate Course

The course is free to enroll and learn from.

Date of Online Exams: **15th June 2023**, Time: 3 pm to 6pm.

More details will be made available when the exam registration form is published. If there are any changes, it will be mentioned then.

CRITERIA TO GET A CERTIFICATE

- Continuous Evaluation - 25% weightage, Students need to complete 2 Assignments per Course through LMS
- Exam Score = 75% Weightage, Students to Attempt the Examinations for 75 Marks through LMS
- Passing Criteria - 40%

Only the e–certificate will be made available. Hard copies will not be dispatched.

Once again, thanks for your interest in our online courses and certification. Happy learning.