

Krantiguru Shyamji Krishna Verma Kachchh University, Bhuj
Master of Science (Computer Applications & Information Technology)
Semester: I

Paper Code: CECS103		Total Credit : 4 Total Marks : 70 Time : 3 Hrs
Title of Paper: Financial Management and Accounting		
Unit		
Unit	Description	Weighting
I	Accounting principles, concepts and conventions, double entry system of accounting, types of accounts journalizing, introduction of basic books of accounts of sole proprietary concern, control accounts for debtors and creditors, closing of books of accounts and preparation of trial balance. Trading and profit and loss account and balance sheet of sole proprietary concern with normal closing entries. Final accounts of partnership firms and limited company.	20%
II	Financial Management: Meaning, role and importance of financial management. Ratio analysis: Meaning, advantages, limitations, types of ratios and their usefulness. Costing: Nature, importance and basic principles, methods, elements of cost, cost sheet, pro-forma of cost-sheet, tender price.	20%
III	Budget and Budgetary Control: Nature and scope, importance methods of finalization of master budget and functional budgets. Standard Costing: Nature and scope, computation and analysis of variances with reference to material cost , labor cost, interpretation of the variances.	20%
IV	Marginal Costing: Meaning and scope of marginal costing, uses and limitations of marginal costing, breakeven point, simple example on decision making.	20%
V	Accounting Software Role of computers in commerce, Introduction to Accounting Packages, Hardware and software requirement for tally, Features of tally, Flow of Accounting package tally through examples, Various Phases of Accounting Cycle in Tally, Tax calculation & tally	20%
Basic Text & Reference Books :-		
1.	Accounting & Financial Management by D.R.Patel, Atul Prakashan	
2.	Manuals of Tally	

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Unit	Description		Total Marks
All	Q.1 MCQ	14	14
I, II	Q.2 (A) Short /Medium Questions. (With Internal Option)	06	14
	Q.2 (B) Medium / Long Questions. (With Internal Option)	08	
	OR	14	
II,III	Q.2 Long Question		
	Q.3 (A) Short / Medium Questions (With Internal Option)	06	14
	Q.3 (B) Medium / Long Questions. (With Internal Option)	08	
OR	14		
III,IV	Q.3 Long Question		
	Q.4 (A) Short / Medium Questions (With Internal Option)	06	14
	Q.4 (B) Medium / Long Questions. (With Internal Option)	08	
OR	14		
IV, V	Q.4 Long Question		
	Q.5 (A) Short / Medium Questions (With Internal Option)	06	14
	Q.5 (B) Medium / Long Questions. (With Internal Option)	08	
OR	14		
	Q.5 Long Question		