

Programme Name and Code: Master of Tourism and Travel Management (MTTM-24)

Course Name and Code: Accounting and Financial Management (MTTM-202)

Semester: 1st

Objective: In this course, learners will understand the basics of accounting and financial analysis tools essential for interpreting statements, which are crucial for effective management planning and control.

Block-1 Accounting: Introduction	
Unit-1	Accounting: Meaning, Definition, Objective & Scope.
Unit-2	Basic terms in Accounting, Accounting principles, branches of Accounting, Uses of accounting and Limitations of accounting.
Unit-3	Concept & Conventions: Accounting Vs Accountancy; Functions of accountant in modern times.
Unit-4	A practical system of book-keeping - Cash book, types of cash book, single column, double column. The Double Entry System
Block-2 Subsidiary Books of Accounts	
Unit-5	Journal-debit & credit, rules of debit & credit, method of Journalising,
Unit-6	Meaning of the ledger, utility of the ledger, and posting of entries.
Unit-7	Petty Cash Book, Trial Balance: Meaning, Objective and Preparation of Trial Balance, Errors and Rectification of Errors
Unit-8	Profit and Loss Account, Preparation of Balance Sheet
Block-3 Financial Accounting	
Unit-9	Meaning, Need, Objective, Concept and Function of Finance and Finance Management
Unit-10	Statement of changes in Financial Position, Fund Flow Analysis
Unit-11	Financial Statement Analysis; Ratio Analysis
Unit-12	Analysis of Risk and Uncertainty
Block-4 Financial Planning	
Unit-13	Sources of Finance; Meaning and Steps of Financial Planning

Unit-14	Over and Under-capitalisation theories, Theory and Planning of working capital management
Unit-15	Meaning and Importance of Capital Budgeting, Rationale for Capital Expenditure
Unit-16	Evaluation Techniques- PBP, BCR, NPV, IRR; Dividend

Suggested Readings:

- Copeland, T.E. "Financial theory and corporate policy", Pearson Education, New Delhi. James, Van Horne, "Financial management policy", Pearson Education, New Delhi
- Keown A.J. "Financial Management" Prentice Hall Of India
- Pandey I.M., "Financial Management" Vikas Publishing House Pvt. Ltd.
- Khan and Jain, "Financial Management" Tata Mcgraw Hill