

Computer Based Accounting and Financial Management BCA-04

Unit 1 : Fundamentals of Accounting

Meaning of Accounting, its scope; Objects and limitations; Meaning and application of double entry system , Books of Accounts , Ledgers - Debtors ledger, Creditors ledgers and General ledger; Cash Book and Bank Reconciliation Statement.

Unit 2 : Financial Statements

Meaning and Components of Financial statements, Preparation of Financial Statements, Trading Account, Profit and loss Account, Meaning and Purpose of Balance Sheet, Steps for preparation of Balance Sheet, Marshalling of Balance Sheet, Format of Balance Sheet

Unit 3 : Accounting Ratio and Cash Flow Statement

Ratio Analysis, Objectives of Ratio Analysis, Classification of Accounting Ratios, Advantages of Ratio Analysis, Analysis of Financial Statement through Ratios, Cash Flow Statement, Meaning of Cash Flow Statement, Importance of Cash Flow Statement, Cash Flow Statement as per as 3, Illustration Preparation of Cash Flow Statement

Unit 4 : Cost Concepts and Cost Sheet

Meaning of Cost, Classification of Cost, Various Cost Concepts, Cost Centre, Types of Cost Centres, Cost Unit, Elements of Costs, Cost Sheet

Unit 5 : Budgetary Control and Marginal Costing

Meaning of Budget, Purpose of Budget, Budgetary Control: Meaning and Essentials, Merits OF budgetary Control system, Steps in preparation of budgets, Classification of budgets, Standard cost and standard costing, Variance analysis, Marginal cost and marginal costing, Advantages of marginal costing, Managerial Application of marginal costing, Break Even Analysis

Unit 6 : Capital and Working Capital

Meaning of capital, cost of capital, shares, debentures, capitalisation and capital structure; Meaning of working capital, its components and estimation.

Suggested Readings:

1. Financial Accounting, Ashis Bhattacharya, prentice-Hall India Publication.
2. Financial Accounting, S.N. Maheshwari, Vikas Publication House Pvt. Ltd., New Delhi
3. Theory and Practice of Accountancy By B. B. Dam, R. A. Maheswari, R. Barman and B Kalita