



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 2022
Start Date:	1 st March 2022
End Date:	30 th May 2022
Exam Date:	15th June 2022
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 2022**, 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.