



SARVAJANIK UNIVERSITY
Sarvajanik College of Engineering and Technology
Master of Computer Applications



Integrated MCA II Semester 4

Subject Name: Financial Accounting

Subject Code: IMCA14411

Type of course: Professional Elective Course

Prerequisite (if any):

- Basic Mathematics Skills

List of Courses where this course will be prerequisite:

- Financial ERP (Enterprise Resource Planning) Systems
- Financial Data Analysis and Business Intelligence

Rationale:

Financial Accounting is essential for Computer Science students as it helps in developing accounting software, ERP systems, and financial tools. Understanding accounting principles aids in designing efficient applications, ensuring data accuracy, and collaborating with finance teams.

Teaching and Examination Scheme:

TEACHING SCHEME				Theory Marks		Practical Marks		Total
L	T	P	C	TEE	CAT	TEP	CAP	
2	1	0	3	60	40	-	-	100

CAT: Continuous Assessment Theory comprised of CA1 and CA2 **CA1:** Continuous Assessment (assignments/projects/open book tests/closed book tests **CA2:** Sincerity in attending classes/class tests/ timely submissions of assignments/self-learning attitude/solving advanced problems **TEE:** Term End Examination **TEP:** Term End Practical Exam (Performance and viva on practical skills learned in course) **CAP:** Regular submission of Lab work/Quality of work submitted/Active participation in lab sessions/viva on practical skills learned in course





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Content:

Sr. No.	Content	Teaching Hrs.	Module Weightage
1	Introduction to Accounting and Accounting Concept: Meaning, functions, and limitations of financial accounting, various accounting concepts & conventions, nature of accounts and rules of debit and credit, fundamentals accounting assumptions.	7	20%
2	Book keeping and subsidiary book: Meaning of Journal, Format of Journal, Preparation of journal, ledger, various subsidiary books, Concept of format of cash Book Concept, format of Petty cash Book, Cash book, trial balance	10	30%
3	Final Accounts Final Accounts of the Company, and Sole Trader Final accounts of the company as per Company Act 2013.	8	30%
4	Inventory Valuation Introduction to Inventory Valuation, Methods of inventory valuation Methods (FIFO, LIFO, Weighted Average Method), Advantages and Disadvantages of Inventory Valuation Methods.	5	20%

Suggested Specification table with Marks (Theory):

%Distribution of Marks					
R Level	U Level	A Level	N Level	E Level	C Level
10	25	20	10	25	10

Legends: R: Remembrance; U: Understanding; A: Application, N: Analyze and E: Evaluate C: Create and above Levels (Revised Bloom's Taxonomy)

Note: This specification table shall be treated as a general guideline for students and teachers. The actual distribution of marks in the question paper may vary slightly from above table.





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Reference Books:

Sr. No.	Title of book /article	Author(s)	Publisher and details like ISBN	Year of publication	Publication Edition
1	Introduction to Accounting	T. S. Grewal	Sultan Chand & Co ISBN: 9788121905695	2014	-
2	Modern Accounting	Hanif and Mukherjee	Tata McGrawHill ISBN: 9780074630174	2017	2nd Edition
3	Principles of Accounting	Rupam Gupta	Sultan Chand & Co ISBN: 9789351611479	2019	14th Edition
4	Accounting for Management	Srinivasan N.P	S. Chand & Sons Co. Ltd ISBN: 812192344-1	2009	-
5	Textbook of Financial Cost and Management Accounting	Periasamy P.	Himalaya Pub. House	2010	-
6	Tally. ERP 9 includes concept of GST	Vishnu Priya Singh	Asian Computech Book	2018	-

Course Outcomes:

Sr. No.	CO Statement After learning this subject, students will be able to	Marks % Weightage
CO-1	Understand the fundamentals of accounting, including its concepts, conventions, assumptions, and rules of debit and credit, for financial accuracy	20
CO-2	Understand the accounting equation and transaction for accurate financial record-keeping	30
CO-3	Prepare final accounts following the Companies Act 2013 provisions.	30
CO-4	Analyze and apply inventory valuation methods to determine accurate stock valuation.	20





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Mapping with POs:

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13
CO-1	3	2	2	2	1	2	1	2	2	3	1	2	2
CO-2	3	2	3	3	2	2	1	2	1	2	1	1	2
CO-3	2	2	3	3	2	2	2	2	2	2	1	2	3
CO-4	2	1	2	2	1	2	3	2	3	2	1	2	3
Rationale*													

Rationale*: Explaining why it is matching this particular program outcome

List of Open learning website: NA

List of Open-Source Software: NA

Major Equipment Needed: NA

