



**National Institute of Technology Meghalaya**  
An Institute of National Importance

**CURRICULUM**

Programme		<b>Bachelor of Technology</b>											Year of Regulation			<b>2018-19</b>		
Department		<b>Humanities and Social Sciences</b>											Semester			<b>VI</b>		
Course Code	Course Name	Credit Structure				Marks Distribution												
		L	T	P	C	INT	MID	END	Total									
<b>HS372</b>	<b>Accounting and Financial Methods</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>50</b>	<b>50</b>	<b>100</b>	<b>200</b>									
Course Objectives	This course introduces the concepts of accounting		Course Outcomes	CO1	Able to define the basics of accounting and to identify events that need to be recorded in the accounting records.													
	This course familiarizes financial statements			CO2	Able to analyse financial statements effectively													
	This course familiarizes financial management			CO3	Able to apply the concept of financial management													
	This course explains cost analysis techniques			CO4	Able to explain important cost analysis techniques													
	This course introduces capital budgeting techniques			CO5	Able to apply capital budgeting techniques in project evaluation													
No.	COs	Mapping with Program Outcomes (POs)												Mapping with PSOs				
		PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3		
1	CO1	0	1	0	0	0	1	0	1	0	0	3	2					
2	CO2	0	1	0	0	0	1	0	1	0	0	3	2					
3	CO3	0	1	0	0	0	1	0	1	0	0	3	2					
4	CO4	0	1	0	0	0	1	0	1	0	0	3	2					
5	CO5	0	1	0	0	0	1	0	1	0	0	3	2					
<b>SYLLABUS</b>																		
No.	Content													Hours	COs			
I	Accounting Principles; Types of Accounting; Concepts and Conventions of Accounting; Double entry system of Accounting; Basis books of accounts of sole proprietary concern; Preparation of Journal, Ledger and Trial Balance													05	All COs			
II	Trading Account; Profit and Loss Account; Balance Sheet of Sole Proprietor concern; Manufacturing accounts of partnership firms, Limited Company													03	CO1, CO2			
III	Fund; Fund Flow; Preparation and Interpretation of Fund Flow Statement; Meaning, Preparation and Interpretation of the Cash Flow Statement; Working Capital Management													04	CO1, CO2			
IV	Goals of Financial Management; Key Activities in Financial Management; Meaning, Types, Advantages and Limitations of Ratios													04	All COs			
V	Break Even Analysis, Uses and Limitations of Break Even Analysis, Construction of Break Even Chart, Marginal Costing; Practical Application of Marginal Costing													03	All COs			
VI	Capital Budgeting; Pay Back Period; Accounting Rate of Return (ARR); Net Present Value (NPV); Internal Rate of Return (IRR)													05	All COs			
Total Hours													<b>24</b>					
<b>Essential Readings</b>																		
1. S. N. Maheshwari, S. K. Maheshwari & S. K. Maheshwari, "An Introduction to Accountancy", Vikas Publishing House, 11 <sup>th</sup> edition, 2013.																		
2. M. Y. Khan & P K Jain, "Financial Management: Text, Problems and Cases", McGraw Hill Education, 6 <sup>th</sup> edition, 2011.																		
<b>Supplementary Readings</b>																		
1. B. K. Banerjee, "Financial Accounting : Concepts, Analyses, Methods and Uses", PHI Learning Pvt. Ltd., 1 <sup>st</sup> edition, 2010.																		
2. Jennifer Francis, et al., "Financial Accounting: An Introduction to Concepts, Methods and Uses", Cengage Learning, International edition, 2012.																		