



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

**CURRICULUM**

Programme		<b>Bachelor of Technology</b>										Year of Regulation			<b>2019-20</b>	
Department		<b>Humanities and Social Sciences</b>										Semester			<b>V/VI</b>	
Course Code	Course Name	Credit Structure				Marks Distribution										
		L	T	P	C	INT	MID	END	Total							
<b>HS302</b>	<b>Accounting and Financial Methods</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>50</b>	<b>50</b>	<b>100</b>	<b>200</b>							
Course Objectives	To make the students understand basics of accounting and identify events that need to be recorded in the accounting records	Course Outcomes	CO1	Able to develop a working knowledge of accounting Concepts												
	To make the students understand the concepts and measurements those underlie financial statements.		CO2	Able to identify and prepare financial statements												
	To develop the skills needed to analyze financial statements effectively		CO3	Able to use basic financial statement ratio analysis to evaluate financial performance.												
	To make the students understand the basics of cost accounting.		CO4	Able to define and explain important cost analysis techniques												
	To make the students understand the capital budgeting techniques		CO5	Able to use capital budgeting techniques for project evaluation												
			CO6													
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	1	0	1	1	0	0	0	0	1	0	3	1			
2	CO2	2	0	0	1	1	1	0	0	0	0	2	1			
3	CO3	1	1	0	0	0	0	0	0	1	0	3	2			
4	CO4	1	0	1	1	1	0	0	0	1	0	2	1			
5	CO5	1	0	1	1	1	1	0	0	1	0	3	1			
6	CO6	0	0	0	0	0	0	0	0	0	0	0	0			
<b>SYLLABUS</b>																
No.	Content												Hours	COs		
I	Principles, Concepts and conventions, Double entry system of Accounting. Introduction of basis books of accounts of sole proprietary concern, Control accounts for debtors and creditors. Closing of books of accounts and preparation of Trail Balance.												07	CO1		
II	Trading and Profit and Loss Account. Balance Sheet of Sole Proprietor concern. Manufacturing accounts of partnership firms, Limited Company.												06	CO1 CO2		
III	Meaning of the terms fund, flow and fund; working capital cycle Preparation and interpretation the fund flow statement. Meaning, preparation and interpretation of the cash flow statement.												07	CO1 CO2		
IV	Goal of Financial Management; Key activities in Financial Management Meaning, types of ratios and their usefulness, advantages and limitations												05	CO2 CO3 CO4		
V	Nature, Importance and basic principles. Nature scope and importance, Break Even Analysis, Its uses and limitations, Construction of Break Even Chart, Practical application of marginal costing.												06	CO4 CO5		
VI	Meaning of Capital Budgeting, Pay Back Period Accounting Rate of Return (ARR), Net Present Value (NPV), Internal Rate of Return (IRR)												05	CO1 CO5		
Total Hours												<b>36</b>				
<b>Essential Readings</b>																
1. Maheswari S. K.: "Financial Accounting"																
2. Khan M. Y. and Jain, P K: "Financial Management"																
<b>Supplementary Readings</b>																
1. Maheswari S. N, Maheswari S. K., Maheswari S. K: "An Introduction to Accountancy"																