

BTTM-404

Accounting and Financial Management

Programme: Bachelor in Tourism and Travel Management (BTTM 16)

Year / Semester: 4th Semester

Objective: To instil the conceptual understanding of Accounting and finance in the learners thereby helping them in the maintenance of accounts, paramount to any organization.

Block 1 Accounting : Introduction	
Unit 1	Accounting: Meaning, Definition, Objective & Scope.
Unit 2	Basic terms in Accounting, Accounting principles, branches of Accounting, Uses of accounting, Limitation of accounting.
Unit 3	Concept & Conventions: Accounting Vs Accountancy; Functions of accountant in modern times
Unit 4	Practical system of book-keeping - Cash book, types of cash book, single column, double column. The Double Entry System
Block 2 Subsidiary Books of Accounts	
Unit 5	Journal-debit & credit, rules of debit & credit, method of Journalising,
Unit 6	Ledger-meaning of ledger, utility of ledger, posting of entries.
Unit 7	Petty Cash Book, Trial Balance: Meaning, Objective and Preparation of Trial Balance, Errors and Rectification of Errors
Unit 8	Profit and Loss Account, Preparation of Balance Sheet
Block 3 Financial Accounting	
Unit 9	Meaning, Need, Objective, Concept and Function of Finance and Finance Management
Unit 10	Statement of changes in Financial Position, Fund Flow Analysis
Unit 11	Financial Statement Analysis; Ratio Analysis
Unit 12	Analysis of Risk and Uncertainty
Block 4 Financial Planning	
Unit 13	Sources of Finance; Meaning and Steps of Financial Planning
Unit 14	Over and Under-capitalization theories, Theory and Planning of working capital management
Unit 15	Meaning and Importance of Capital Budgeting, Rationale for Capital Expenditure
Unit 16	Evaluation Techniques- PBP, BCR, NPV, IRR; Dividend