## TECNIA INSTITUTE OF ADVANCED STUDIES

Grade 'A' Institute

# Department of Information, Communication & Technology Master Of Computer Applications (MCA)

Scheme and Syllabus (w.e.f. Academic Session 2020-21 onwards)

Course Code: MCA- 132 LTC
Course Name: Finance and Accounting 3 1 4

#### **LEARNING OBJECTIVES:**

In this course, the learners will be able to develop expertise related to the following:-

- 1. Preparation of primary books of account.
- 2. Preparation of final statements.
- 3. Inventory cost flow methods and valuation of closing inventory.
- 4. Analysis of financial statements and its reporting.
- 5. Understanding the scope of computer applications in Indian financial sector.

## **PRE-REQUISITES:**

Basic Mathematical skills

### **COURSE OUTCOMES (COs):**

After completion of this course, the learners will be able to:

CO#	Detailed Statement of the CO	BT Level	Mapping to PO #
CO1	Recall the purpose and principles of	BTL1	PO1, PO2
	accounting	DILI	
CO2	Explain the mechanics of accounting equation		PO1, P02, P03
	to understand the inter-linkages among	BTL2	
	various financial statements		
CO3	Build journal, leger and trial balance and	BTL3	PO1, PO2, PO3, PO4, PO5
	understand their importance.	DILS	
CO4	Analyze financial statements and generate the	BTL4	PO1, PO2, PO3, PO4, PO5,
	reports for purpose of decision making.	DILA	P06, P09, P010
CO5	Create inventory accounts and financial	BTL6	POL, PO2, PO3, PO4, PO5,
	statements.		P06, P010
	Elaborate the financial system, functions of		PO1, POz, PO3, PO4, POS,
	Various Participants and types of operations	BTL6	P06, P07, P08, P09,
	to apply knowledge in that area.		PO10, PO11, PO12