

## SEMESTER-I

GANPAT UNIVERSITY									
FACULTY OF MANAGEMENT STUDIES									
Program		MBA		Branch/Spec.		Tech MBA (MBA Technology Management)			
Semester		I				Version		1.0.0.0	
Effective from Academic Year				2025-26		Effective for the batch Admitted in			January 2025
Subject code		IA05AAF		Subject Name		Advanced Accounting and Financial Analytics			
Teaching scheme						Examination scheme (Marks)			
(Per week)	Lecture(DT)		Practical(Lab.)		Total		CE	SEE	Total
	L	TU	P	TW					
Credit	4	0	0		4	Theory	60	40	100
Hours	4	0	0		4	Practical			
Objective:									
To familiarise the students with the fundamental concepts of Accounting, Financial Management and Financial Analytics.									
Course Outcome:									
CO 1: Gain a comprehensive understanding of financial management, accounting, and cost management principles.									
CO 2: Develop expertise in financial analysis techniques, budgeting, and decision-making.									
CO 3: Learn to use financial analytics for business problem-solving and strategic planning.									
Theory syllabus									
Unit	Content								Hrs
1	Financial Management Basics: Concepts: Finance, profit maximization vs. wealth maximization, functions of the finance manager. Financial decision areas: Time value of money, risk and return analysis, valuation of securities. Investment Decisions: Capital budgeting techniques and applications, Risk analysis in capital budgeting, Leverage analysis (financial, operational, and combined).								10
2	Financing, Dividend, and Working Capital Decisions: Financing Decisions: Cost of capital: Cost of equity, preference shares, and debt. Theories of capital structure: NI, NOI, and Modigliani-Miller approaches. Dividend Decisions: Concept and relevance of dividend policy, factors affecting dividend decisions. Working Capital Management: Concepts of gross and net working capital. Cash, inventory, and receivables management. Sources of short-term financing.								10
3	Financial Statement Analysis: Understanding Corporate Financial Statement, Balance sheets, profit and loss accounts, and cash flow statements. Analysis Techniques: Multi-step income statements, horizontal analysis, trend analysis. Ratio analysis: Profitability, liquidity, and solvency ratios.								10

4	Managerial Accounting and Costing: Accounting Fundamentals: Concepts of financial statements, GAAP, IFRS, IAS, Business transactions, trial balance, and corporate accounting practices. Costing Techniques: Marginal costing: CVP analysis, break-even analysis, decision-making scenarios, Budgeting: Types (sales, production, cash), budgetary control, variance analysis.	10
5	Financial Analytics Basics: Introduction to Financial Analytics: Role of financial analytics in decision-making, Tools and techniques: Excel and visualization platforms. Predictive Analytics: Forecasting techniques for revenue and cost trends, Regression models and time-series analysis for financial predictions.	10
6	Advanced Financial Analytics: Portfolio Optimization: Modern portfolio theory, risk-return optimization, and asset allocation. Scenario and Sensitivity Analysis: Simulation techniques to evaluate decision impacts under uncertainty. Machine Learning Applications: Fraud detection, credit scoring, and risk modeling using machine learning tools.	10
Practical content		
Reference Books		
1	Ambrish Gupta Financial Accounting for Management: An Analytical Perspective (Pearson Education, 3rd Edition 2009).	
2	S.K.Bhattacharya, John Dearden Accounting for Management (Vikas Publishing House) Third revised Edition, 2 2008).	
3	Robert Anthony & Hawkins- Accounting Text and Cases, Richard D. Irwin London	
4	S N Maheshwari, S K Maheshwari, A Text Book of Accounting for Management, Vikas Publishing, New Delhi	
5	N Ramchandran, Ram Kumar Kakani, Financial Accounting for Management, Tata McGraw Hill, 2nd Edition	
6	Robert N Anthony, David F Hawkins, Kenneth A Merchant: Accounting: Text and Case, The McGraw- Hill companies, 12th Edition 2007	
7	P C Tulsian, Financial Accounting, Pearson Education, 2009	
8	Pandey I M- Financial Management (Vikas, Latest Edition)	
9	Van Horne- Financial Management and Policy (Pearson Education, 12 edition) 2003	
10	Knott G-Financial Management (Palgrave, 2004)	
11	Khan and Jain- Financial Management, Text, Problems & Cases (Tata McGraw-Hill, Latest Edition)	
12	Prasanna Chandra- Financial Management: Theory and Practice (TMH), Latest Edition	