



PG CERTIFICATE IN FINANCIAL AND MANAGEMENT ACCOUNTING (CASME&T) ®



Program Duration: 6 Months (The admission for this course is valid for 1Year only)

Eligibility: Graduate of any University plus 3 years of relevant managerial or professional work experience or 3 years Diploma holder with minimum 5 years of relevant work experience.

CORE PROGRAMME STRUCTURE : 6 MONTHS

MODULE 1 Cost Accounting

Summary	Understanding Costing, Cost Control and Cost Mgmt of Products and Services.
Coverage	<ol style="list-style-type: none"> 1. Meaning of key terms, objectives of cost accounting 2. Elements of cost-materials, labour, expenses 3. Preparation of cost sheet 4. Concept of marginal costing 5. CVP-Analysis (Break-even point Analysis) 6. Lustrations on production decisions like adding a new product, dropping a product, make or buy decision, profitable product mix 7. Budgeting, Budgetary control, standard costing & variance analysis, their concept, objectives, calculation of material variances, labour variances using simple illustrations -Meaning and objectives of accounting ratios

MODULE 2 : Financial Accounting

Summary	To make participants understand the basic concepts of Financial Accountancy.
Coverage	<ol style="list-style-type: none"> 1. Introduction 2. Double entry system of Accounting and book keeping 3. Rules of debit & credit and their application 4. Meaning of terms like debtor, creditor, assets, liabilities, goods, journal, ledger, vouchers, insolvency, invoice/credit verification, etc.,



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	<ol style="list-style-type: none"> 5. Errors of commission, errors of omission, errors of principles, compensating errors and their effect on trail balance 6. Preparation of Trial Balance 7. Recording of Adjustments at the year end 8. Rules for preparation of financial statements 9. Practical Examples on preparation of Final Accounts 10. Meaning of Shares, debentures, share capital, reserves & surplus, current assets, current liabilities, fixed asset, investment, miscellaneous expenditure, contingent liabilities
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MODULE 3 Financial Analysis

Summary	The primary objective is to provide a better understanding of the financial vocabulary to interpret financial statements. Also, the course helps to communicate effectively to the financial executives, establish financial responsibility, and understand economic outcomes of business decisions & understanding macro-level relationship in financial statements.
PART 1	<ol style="list-style-type: none"> 1. Meaning and objectives of accounting ratios 2. Liquidity ratios like current ratio, liquid ratio(quick ratio) debtors turnover ratio, average collection period ratio, inventory turnover ratio, creditors turnover ratio-wise illustrations 3. Profitability ratios like gross profit ratio, net profit ratio, operating profit(EBIT) ratio operating ratio, assets turnover ratio, Returns, on investments ratio, Earning power ratio, interest coverage radio(i.e., EBIT divided interest), Return on Capital Employed (ROCE) ratio 4. Ownership ratio like debt equity ratio, debt asset ratio, book value ratio, EPS, P/E ratio, Rate of return or EPS/market price ratio, DPS(Dividend per share) ratio, dividend cover on payout ratio, dividend ratio, dividend yield ratio, debt service coverage ratio (DSCR). 5. Funds flow statement & Cash flow statement, meaning, objective, preparations, limitations, illustrations
PART 2	<ul style="list-style-type: none"> • Interpreting Financial Statements • Evaluating Financial Performance • Time Value of Money • Capital Budgeting • Cost of Capital • International Finance

PRACTICAL COMPONENT : 15 DAYS

PROJECT WORK AND REPORT WRITING : 15 DAYS



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REFERENCE MATERIAL

Detailed listing of reference books and material will be provided to the students to enable them to read around the subject ensuring that they have comprehensive and up-to-date knowledge of the subject.

SCHEME OF EXAMINATION/ CONTINUOUS EVALUATION

Group A: Substantive Assessment	50 Marks
Assignments	25 Marks
Case Studies	25 Marks
Group B: Practical Assessment	50 Marks
Viva Voice	10 Marks
Objective Type & Descriptive Assessment	40 Marks
Group C: Project Work & Viva	200 Marks
Project Work	100 Marks
Project Viva	100 Marks
Total Marks: (A+B+C) = 300 Marks	

Note:

To evaluate the performance, grading system is followed. Minimum B grade (50% marks) is required to be obtained in each group. The Cumulative Grade Point Average (CGPA) should be an aggregate of 3.00 to complete the course.



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COURSE GRADES

The quality of work done by a student is recorded at the end of the semester in the form of grade report. The grade indicates the degree of proficiency the student has achieved in the course as determined by class participation, written assignments, seminars, group discussions, surprise tests, class tests and semester examinations. Grades will be issued to the students after the end of each course.

Each student is graded according to individual achievement and numerical scale is as follows:

Percentage of Marks	Grade Points	Credit Grade Points	Letter Grade	Average Performance
90-100	4.0	20.0	A+	OUTSTANDING PERFORMANCE
80-89	3.8	19.0	A	Mastery of facts, creative use of Data and analytical evaluation.
70-79	3.6	18.0	A-	ABOVE AVERAGE PERFORMANCE
60-69	3.3	16.5	B+	Knowledge of facts, creative use of Data and adequate evaluation.
50-59	3.0	15.0	B	AVERAGE PERFORMANCE

$$\text{CREDIT GRADE POINT AVERAGE} = \frac{\text{TOTAL CREDIT GRADE VALUE}}{\text{TOTAL NO. CREDITS}} = 3.5 \text{ FINAL AVERAGE (A-)}$$

NOTE:

1. Minimum PASS grade is 3.0
2. The total number of credits is 5.0 under each component in the evaluation.
3. Final letter grade will be calculated based on the overall credits.
4. The evaluation process and grading system is subject to change depending upon universally accepted norms.



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CONTACT SESSIONS

Our Center is equipped with adequate infrastructure and has engaged highly capable, experienced and renowned faculty who are integral part of our identity. Our faculty comprise of eminent personalities from academics & industry. Specified hours are allotted for each subject and project work through conveniently timed classroom sessions for participants to interact with our faculty. Students will go through minimum 3 hour lecture sessions and industry visits throughout the course to measure the learning content for each subject.

PROJECT REPORT

Each student shall be required to prepare on the basis of investigations carried out by him/her in a business or industrial organization, a project report on possible solutions for a typical problem of current interest in the area of major specialization. The report should demonstrate the capability of the student for some creative potential and original approach to solve practical problems in today's working of a business organization.

The report should include field studies, survey interpretation, planning and design of improved integrated management systems, presented in a comprehensive manner with recommendations of solutions based on scientifically worked out data.

ADMISSION: Minimum 10 participants,

INTAKE: Throughout the year.

AWARD OF PG CERTIFICATE IN FINANCIAL AND MANAGEMENT ACCOUNTING

CASME&T will be awarding PG Certificate in Financial & Management Accounting after successful completion of the course & submission of project report.

DECLARATION

These courses are designed to equip students to gain professional knowledge for the purpose of career progression of its employees.