

Financial Accounting & Management of Technology Innovation				
CLASS S.E. (INFORMATION TECHNOLOGY)				
SEMESTER IV				
HOURS PER WEEK	LECTURES	:	04	
	TUTORIALS	:	01	
	PRACTICALS	:		
			HOURS	MARKS
EVALUATION SYSTEM:	THEORY		3	100
	PRACTICAL		--	--
	ORAL		-	--
	TERM WORK		-	25

Part I

Introduction to accounting

Nature of accounting, financial accounting and management accounting, users account, types of accounts, accounting context

Financial accounting techniques

Introduction to financial accounting, language accounting, Double entry Book keeping , Profit and loss account, Balance Sheet, Preparing financial statements, partnership and limited companies, cash flow statement.

Accounting for Business Transactions

Voucher system, balancing an account, trial balance

Fixed Assets and Depreciation

Acquisition cost of fixed assets, revaluation of assets, depletion cost, depreciation expenses , depreciation methods, selection of depreciation methods

Inventory Valuation

Objective of inventory management, controlling inventories, costing inventories

Regulatory and conceptual frame works

Measurement Systems, Annual reports, creative accounting, International accounting

Management accounting practices

Introduction to management accounting, relation with financial accounting, costing, cost accounting, activity based costing, Budgeting as a planning and control measure, short term costing, Management accounting, strategic management accounting

Part II

Innovation / wealth creation process, three critical trajectories impacting the innovation process creative transformations, the importance of technological Innovation, The impact of technological innovation on society.

Industry dynamics of technological innovation, transcending creativity into innovation, innovation as a collaborative effort

Type and patterns of innovation- Technology S curves, formulation of technological innovation strategy, choosing innovative projects, collaborative strategies, implementing technological innovation strategies. Managing new product development

The role of technology in the creation of wealth, historical perspective, long-wave cycle, evolution of production technology, technology and national economy

Management of technology, the conceptual frame work, technology and society, knowledge and technology, technology and business

Textbook

1. Michael Jones, *Accounting for Non- Specialists, Wiley India*
2. Paresh shah, *Basic financial Accounting, Oxford University press*
3. Melissa A. Schilling, *strategic management of technological Innovation, New York University, McGraw-Hill*
4. Tarek M. Khalil, *Management of technology, McGraw Hill*

Term Work:

Term work shall consist of at least 10 experiments/ assignments and one written test.

Distribution of marks for term work shall be as follows:

	Marks
1. Attendance (Theory and Tutorial)	05 Marks
2. Assignments	10 Marks
3. Test (at least one)	10 Marks

The final certification and acceptance of TW ensures the satisfactory performance of laboratory Work and Minimum Passing in the term work.

This document was created with Win2PDF available at <http://www.daneprairie.com>.
The unregistered version of Win2PDF is for evaluation or non-commercial use only.