

<b>MGT1037 Financial Accounting and Analysis</b>			
			<b>L T P J C</b> <b>2 1 0 4 4</b>
<b>Pre-requisite: Nil</b>			
<b>Module</b>	<b>Topics</b>	<b>L Hrs</b>	<b>SLO</b>
1	<b>Introduction to Accounting:</b> Meaning & Concept of Financial Accounting – Historical trace of Accounting - Functions and Sub fields of Accounting - Accounting Cycle – Accounting Concepts & Conventions and Generally Accepted Accounting Principles (GAAP) their implications on accounting system.	4	1,3,7
2	<b>Basic Accounting Procedures:</b> Double entry system - Classification of Accounts – Golden Rules of Accounting.	3	1,6,7
3	<b>Accounting Cycle:</b> Books of original record; Journal, Ledger –Subsidiary ledgers - Trial Balance.	4	2,4,6,7
4	<b>Final Accounts:</b> Preparation of Final Accounts; Trading, Profit and Loss Account – Balance Sheet.	5	2,7
5	<b>Inventory valuation:</b> The basics of inventory - Inventory accounting systems - Inventory valuation methods - Inventory and its impact on financial statements.	4	2,3,6
6	<b>Financial Statement Analysis I:</b> Analysis and interpretation of financial statements from investor and company point of view, Horizontal Analysis and Vertical Analysis of Company Financial Statements- Window Dressing and limitations of financial statements.	3	5,6,7
7	<b>Financial Statement Analysis II :</b> Ratio Analysis: Nature – Use and Significance of Ratio Analysis – Classification of Ratios-Fund flow and cash flow statements – Utility – Limitations <b>Financial Reporting:</b> Corporate Financial Reporting - Issues and problems with special reference to published financial statements IAS, IFRS.	5	5,6,7,8,9
8	<b>Contemporary topics</b>	2	
<b>Total Lecture Hours</b>		<b>30</b>	
<b># Mode:</b> Lecture, Individual Exercises, Team Exercises, Assignments and Continuous Assessment tests.			
<b>Tutorial</b> # A minimum of 5 problems to be worked out by students in every Tutorial Class. Another 5 problems per Tutorial Class to be given as home work.		<b>15</b>	2,4,6,7,9
<b>Projects:</b> 1. Assessment of Financial performance using ratios 2. Real world corporate's financial statement analysis 3. Cost and Management techniques application by the companies		<b>60</b> (Non Contact Hours)	

**Text Books:**

1. Dhanesh K .Khatri (2012) Financial Accounting & Analysis, Tata McGraw-Hill Publishing Limited, New Delhi.

**Reference Books:**

1. Gupta R. L. and Gupta V. K., (2012), Financial Accounting, S. Chand & Sons Publications, New Delhi.
2. Asish K. Bhattacharvya,(2012) Financial Accounting for Business Managers, 4<sup>th</sup> Edition, Prentice-Hall India, New Delhi,
3. Ramachandran N and Kakani, Ram Kumar, (2011), Financial Accounting for Management, 3<sup>rd</sup> Edition, Tata McGraw Hill.
4. Narayanaswamy R. (2011), Financial Accounting A Managerial Perspective, 4<sup>th</sup> Edition, Prentice Hall of India.

Recommended by the Board of Studies on: 03.03.2016

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Compiled by: Prof. Visalakshmi

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