

School of Business, Public Policy and Social Entrepreneurship

Ambedkar University Delhi

Course Outline

Course Code: SBP2MB125

Time Slot- ___ July –Sept2017

Title: Financial Accounting

Type of Course: Discipline (Finance & Accounting)

Cohort for which it is compulsory: NA

Cohort for which it is elective: MBA

No of Credits: 2

Attendance: 80% attendance is mandatory

Semester and Year Offered: Trimester I- 22nd July, 2017 to September, 2017

Course Coordinator and Team: Kanwal Anil

Email of course coordinator: Kanwal@aud.ac.in

Pre-requisites: Nil

AimThe course aims to explain and internalize the accounting fundamentals. It works to generate the ability among the participants to prepare and interpret a profit and loss account, balance sheet and statement of cash flows of companies as decision makers.

Brief description of modules/ Main modules:

Unit 1: Nature and purpose of Accounting

Unit 2: Balance Sheet & Related Concepts

Unit 3: Income Statement & Related Concepts

Unit 4: Accounting System & Sources of Capital

Unit 5: Accounting for Assets

Unit 6: Depreciation Accounting

Unit 7: Statement of cash flows &

Unit 8: Revenue Recognition

Unit 9: Financial Statement Analysis & legal Framework

Assessment Details with weights:

1. Case Analysis/Assignments 10% (throughout trimester)
2. Mid semester 30% (4/5th Week)
3. End semester 20% (8th Week)
4. Quiz/Group Presentations 20% (throughout trimester)
5. Project 20%(throughout trimester)

Reading List

Recommended Text

1. Anthony, Robert N., David Hawkins and Kenneth A merchant, Accounting Text and cases, 12th edition, Tata McGrawhill .Reprint 2008 .

Additional Reference

1. Bhattacharya ,A.K, Financial Accounting for Business Managers, 2nd edition Prentice Hall India, ,2005.
2. Homgren, C.T., Philbrick, D. (2008). Introduction to Financial Accounting (9th Edition), Pearson Education.
3. Narayanaswamy, R. (2010). Financial Accounting: A Managerial Perspective (3rd Editon), PHI, New Delhi.
4. Bhattachrya S. K. &Dearden John, 1998, “Accounting for Management, Text & Cases” by Vikas Publishing House Pvt. ltd. (Henceforth BD)
5. Accounting Standards issued by Institute of Chartered Accountants Of India (www.icaai.org) (Henceforth AS)
6. Banerjee, Ashok ,Financial Accounting –A Managerial Emphasis, Excel Books, latest edition, 2011.