

<p style="text-align: center;">School of Business, Public Policy and Social Entrepreneurship Ambedkar University, Delhi</p>

Course Code: SBP2MB125

Title: Financial Accounting

Type of Course: Compulsory.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- 23 July, 2018 to September, 2018

Course Coordinator and Team: Kanwal Anil

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

Pre-requisites: Nil

Aim The 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 7 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:

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|------------------------------|------------------------------|
| 1. Case Analysis/Assignments | 10% (throughout trimester) |
| 2. Mid semester | 30% (4/5 th Week) |
| 3. End semester | 20% (8 th 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 Mc graw - hill .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.icai.org)
(Henceforth AS)
6. Banerjee, Ashok ,Financial Accounting –A Managerial Emphasis, Excel Books, latest edition, 2011.