

NIRMA UNIVERSITY
Institute of Management
Master of Business Administration (Full Time) Programme
Term - I

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Course Code	MFT4CCEF02
Course Title	Financial Accounting and Reporting

Course Learning Outcomes (CLO):

At the end of the course, students will be able to:

1. Explain the significance of Accounting information from the perspective of different users of accounting information.
2. Apply accounting principles, concepts and conventions to record business transactions culminating into a statement of profit and loss, a balance sheet and a statement of cash flows.
3. Identify the relevant information from published financial statements for decision-making.

Syllabus

Teaching Hours

Unit I: Introduction to Accounting <ul style="list-style-type: none"> • Scope of accounting • Accounting concepts, conventions & principles • Users of accounting information 	04
Unit II: Preparation of Financial Statements <ul style="list-style-type: none"> • Accounting Equation & Accounting Process • Statement of profit and loss • Balance Sheet • Cash flow statement 	08
Unit III: Reading Financial Statements from Annual Report <ul style="list-style-type: none"> • Locating and deducing key information from financial statements 	03

Suggested Readings:

1. Anthony, R. N., Hawkins, D. F., & Merchant, K. A. *Accounting Texts and Cases*, McGraw Hill.
2. Narayanaswamy, R. *Financial Accounting: A Managerial Perspective*. Prentice-Hall of India Pvt. Ltd.
3. Bruns, J. Wr. *Financial Accounting and Management Accounting*. Cenage Learning.
4. Horngren, C. T., Sundem, G. L., Elliott, J. A. & Phibrick, D. R. *Introduction to Financial Accounting*. Pearson India Education Services Pvt. Ltd.
5. Arora, R. K. *Financial Accounting Fundamentals, Analysis and Reporting*. Wiley India Pvt. Ltd.

w.e.f. Academic Year 2019-20 and onwards