

LESSON PLAN**MBA**

Subject	:	FINANCIAL ACCOUNTING ANALYSIS
Name of the Faculty	:	DEBASHISA MOHANTY
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Lecture. No	Topic	Important Teaching Points
1	MODULE-I Introduction to Accounting	Meaning & Definition of Accounting Scope & Objective Accounting Function of Accounting Limitation of Accounting
2	Introduction to Accounting	Relationship of accounting with other discipline Users of Accounting Information Accounting Cycle
3	Accounting Principles & Practice	Accounting Principles & Policies GAAP Indian GAAP US GAAP
4	Accounting Principles & Practice	Accounting Concepts Accounting Conventions
5	Accounting Principles & Practice	Case study on accounting concept & Convention
6	Accounting Terminology	Accounting Vocabulary used in Balance sheet & Profit & Loss a/c
7	Accounting Equation	Accounting Equation Events & transactions Effects of transactions on accounting equations
8	Accounting Equation	Working out problems on Effects of transactions on accounting equations
9	Accounting Standard	Definition of Accounting Standard , it's advantage & Limitations AS-1 , AS-2, As-3, AS-7
10	Accounting Standard	Ethical Issues in Accounting Case Study :

11	MODULE-II (MECHANISIM OF ACCOUNTING Accounting Rules	Concept of Debit & Credit Cyclical nature of business Types of accounts
12	Preparation of Books of Original record	Steps in the process of accounting Golden Rule of accounts Modern Classification of accounts
13	Journals	Introductions to Journal Format of Journal Books Process of Recording Journal Case Study on Journals
14	Journals	Case Study on Journals
15	Ledgers	Introduction to ledger Formats of ledger and different types of words connected to ledger Process of Posting into ledger
16	Ledgers	Case Study on Ledgers
17	Subsidiary books	Introduction to subsidiary books Purchase book Purchase return book Sales book Sales return book Journal proper Bills payable book Bills receivable book
16	Cash Book	Cash book single column Cash book double column Cash book triple column Petty cash book
17	Trial Balance	Meaning and definition Functions and objectives Formats and process of preparing trial balance Practice of problems on preparing a trial balance
18	Preparation of Income statement and Balance Sheet.	Meaning and purpose of preparing manufacturing and trading account Formats and methods of preparation Meaning and purpose of preparing profit and loss account Formats and methods of preparation
19	Preparation of Income statement and Balance Sheet.	Meaning and purpose of preparing a balance sheet Formats and methods of preparation Year end adjustment and it's effect on Final Accounts

20	Preparation of Income statement and Balance Sheet.	Year end adjustment and it's effect on Final Accounts Practice of problems on preparing a Manufacturing Accounts. Practice of problems on preparing a profit and loss account Practice of problems on preparing a balance sheet
21	Preparation of Income statement and Balance Sheet.	Problem & Solution of Final Account. Income Statement, Balance Sheet
22	Preparation of Income statement and Balance Sheet.	Problem & Solution of Final Account. Income Statement Balance Sheet
23	MODULE-III Corporate Accounts Meaning of Company & Company Accounts	Definition & Features of Company Types of Company Difference between Public , Private & Government Company
24	Share Capital	Types of Shares Types of Share Capital Debentures Difference between Shares & Debenture
25	Issue of Shares	Types of Issue Accounting for Issue of Shares Issue at Par Premium Discount Problem & Solution
26	Forfeiture and Reissue of Shares	Forfeiture of shares issued at par Premium Discount Reissue Problem & Solutions
27	Forfeiture and Reissue of Shares	Problem & Solutions on Issue of Shares Problem & Solutions forfeiture & reissue of Shares
28	Buyback of shares Understanding corporate Income statement and Balance Sheet	Issue of Sweat Equity Share Buy back of shares Meaning of debentures Types of debentures Difference between shares and debentures Meaning of Bond Income Statement and Balance sheet of Tata Steel Income Statement and Balance Sheet of Infosys

29	Problem & Solution on Corporate Accounts	Discussion of Case Study
30	MODULE-IV Analysis and Interpretation of Financial Statement	Introduction to joint stock companies Capital clause in MOA, Classification of shares Types of capital Meaning of financial statements, schedule – VI of companies act relating to disclosure and presentation of information in financial statements
31	Analysis of Financial Performance of a firm	Meaning and importance Components of financial statement Objectives of financial statement analysis Requisites of an ideal financial statement Standards of comparison Sources of information Quality of earnings
32	Analysis of Financial Performance of a firm	Corporate disclosure policy and regulatory requirement on disclosure on financial information Understanding financial statements of few companies
33	Use of Different Tools for Financial Statement Analysis	Various tools and techniques of analyzing a financial statement Comparative statement Common size statement Trend analysis Ratio Analysis Funds Flow Statement Cash Flow Statement
34	Ratio Analysis – Different Types of Ratios.	Meaning and importance of financial ratios Meaning and significance of ratio analysis Different types of ratio: A brief classification
35	Ratio Analysis – Different Types of Ratios	Different types of ratio: A brief classification
36	Ratio Analysis	Case Study On Ratio Analysis
37	Cash Flow Statement: Preparation & Analysis. Case: assessment of parameter for lending	Meaning of cash Meaning and importance of cash flow statement Accounting standards regulating cash

	through cash flow statement	flow statement Calculation of Funds from operating activities Calculation of Funds from investing activities Calculation of Funds from financing activities Cash Flow statement of Tata Power
38	Assessment of parameter for lending through cash flow statement	Cash flow statement ,Analysis of Case Study Consolidated statements of Cash Flows
39	Financial reporting and annual reports Disclosures in annual reports	Provisions of the Companies Act: Affecting preparation of Financial Statements Preparation and presentation of items in the income statement and balance sheet under the new format True and fair view Transfer to reserve Declaration of dividend
40	Financial analysis as reported by Auditors and Directors' and Corporate Governance. Basic EPS and Diluted EPS as per AS – 20	Annual Report of Reliance Industries State of Affairs through Valuation Ratios and Dupont analysis. Annual Report of Tata Steels

Books	Book Name & Author	Publisher
Text Book :	"Financial Accounting for Management " by Paresh Shah "Financial Accounting for Business Manager" By Asish K. Bhattacharya.	OXFORD, 2 nd edition Eastern Economy Edition
Reference Book :	"Financial Accounting" R.Narayan Swami "A new approach to Financial Accounting for professional students" By Bala, Sahu, Dash "Financial Accounting" By Jain and Narang	PHI , 4 th Edition S Chand Kalyani Publisher

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