

NIRMA UNIVERSITY
Institute of Management
Master of Business Administration (Family Business &
Entrepreneurship) Programme
Term - I

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| Course Code | MFB4CCEF02 |
| Course Title | Financial Reporting and Analysis |

Course Learning Outcomes (CLO):

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

1. Discuss the significance of accounting information from the perspective of different users of financial information.
2. Apply accounting concepts to record business transactions culminating into a statement of profit and loss, a balance sheet and a statement of cash flows.
3. Interpret and analyse financial statements for decision making.

Syllabus

Teaching Hours

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| Unit I: Introduction to Accounting <ul style="list-style-type: none"> • Scope of accounting • Accounting concepts • Users of accounting information | 03 |
| Unit II: Preparation of Financial Statements <ul style="list-style-type: none"> • Accounting equation • T-Accounts • Statement of profit and loss • Balance sheet • Cash flow statement | 17 |
| Unit III: Financial Statement Analysis <ul style="list-style-type: none"> • Depreciation and inventory valuation • Financial ratio analysis • Reading of annual reports | 10 |

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. W. *Financial Accounting and Management Accounting*. Cengage 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