



Lesson Plan

Program: MBA Semester:1st

Course Code: KMBN 103 Course Name: Financial Accounting & Analysis

Course Objectives

(CO1):To understand the fundamentals, basic theory and concepts of financial accounting.

(CO2):To have a knowledge about various accounting standards used in preparation of financial statements.

(CO3):To have an understanding of preparation and presentation of financial statements.

(CO4):To acquire knowledge about various techniques used for analysing financial statement with its application.

(CO5):To enable students acquainted with current trends and social responsibility accounting.

Session Duration:60 minutes

Participants: MBA 1 sem Students

Entry level knowledge and skills of students

- i. Basic knowledge of accounting
- ii. Capable of mathematical calculations regarding accounting
- iii. Capability of Critical thinking and Critical Analysis

Equipment required in Classroom/ Laboratory/ Workshop

- i. White board, duster and Marker
- ii. Smart Board, Projector and system

Assessment Schemes

S. No.	Criteria	Marks (150)
1	AKTU End Term Examination	100
2	Internal Evaluation Scheme	50
2(a)	Class Tests	30
2(a)(i)	Class Test-I	15
2(a)(ii)	Class Test-II	15
2(b)	Teacher Assessment (Continuous Evaluation)	20
2(b)(i)	Attendance	5
2(b)(ii)	Case Study/Topic Based Presentation	5
2(b)(iii)	*GD	10
	*MCQ Based Assignment	2



MANGALMAY INSTITUTE OF MANAGEMENT & TECHNOLOGY

(Approved by AICTE, New Delhi & Affiliated to AKTU, Lucknow)

Knowledge Park-II, Greater Noida (U.P.)

Course Outcomes after successful completion of this course students will be able to

(CO1): Understand and apply accounting concepts, principles and conventions for their routine monetary transaction.

(CO2): Understand about IFRS, Ind AS and IAS for preparation and reporting of financial statements.

(CO3): Create and prepare financial statements and cash flow in accordance with generally accepted accounting principles.

(CO4): Analyze, interpret and communicate the information contained in basic financial statements and explain the limitations of such statements.

(CO5): Recognizing various types of accounting and utilize the technology and social responsibility in facilitating and enhancing accounting and financial reporting processes.

L. No.	Topics	Sub Topics	Date of implementation	Pedagogy	CO-Covered	Faculty Sign	HoD's Remark with Date
Unit - 1							
1.	Introduction of Accounting	Nature, Branches, Significance and Scope		Improved Lecture	1		
2.	Accounting Process and users of accounting	Recording, classifying, summarizing, analysis and communication, internal and external users		Educational Game	1		
3.	Principles of Accounting	Accounting concepts and Conventions		Improved Lecture	1		
4.	Accounting Equation	Concept of Assets, Liabilities and Capital, Practical question of Equation		Demonstration	1		
5.	Depreciation Accounting	Meaning, nature, reasons and methods		Improved Lecture	1		
6.	Tutorial	Q&A + Doubt Session		Buzz Session	1		
Unit-2							
7.	Introduction of Accounting Standards	Meaning, objectives, requirement, accounting standards and IFRS		Improved Lecture	2		



MANGALMAY INSTITUTE OF MANAGEMENT & TECHNOLOGY

(Approved by AICTE, New Delhi & Affiliated to AKTU, Lucknow)

Knowledge Park-II, Greater Noida (U.P.)

8.	International Accounting Principles	International Accounting standards bodies and international accounting standards, matching with Indian standards		Group Discussion	2		
9.	Double Entry System	Introduction and accounting rules		Improved Lecture	2		
10.	Journalizing of Transactions	Nature, format, rules, significance		Improved Lecture	2		
11.	Journal Entries	Practical Problems		Demonstration	2		
12.	Ledger Posting	Nature, format, rules and significance		Improved Lecture	2		
13.	Ledger Posting	Practical Problems		Demonstration	2		
14.	Trial Balance	Nature, format, methods and practical problem		Improved Lecture	2		
15.	Tutorial	Q&A + Doubt Session		Group Discussion	2		
Unit-3							
16.	Introduction of final accounts	Nature, objectives, significance and types		Improved Lecture	3		
17.	Trading Account	Vertical and horizontal format		Improved Lecture	3		
18.	Profit & Loss A/C	Vertical and horizontal format		Demonstration	3		
19.	Balance Sheet	Vertical and horizontal format		Demonstration	3		
20.	Final Accounts	Practical Problems		Demonstration	3		
21.	Introduction of Cash flow statement	Nature, scope, format, three types of activities		Improved Lecture	3		
22.	Cash flow Statement	Format and description		Improved Lecture	3		
23.	Cash flow Statement	Practical Problems		Demonstration	3		
24.	Cash flow Statement	Practical Problems		Educational Game	3		
25.	Tutorial	Q&A+ Doubt Session		Buzz Session	3		
Unit-4							
26.	Analysis of Financial Statement	Nature, significance and techniques		Improved Lecture	4		
27.	Ratio Analysis	Concept, Objective and types of Ratios		Role play			
28.	Ratio Analysis	Liquidity ratios		Case Study Method	4		
29.	Ratio Analysis	Turnover ratios		Group Discussion	4		



MANGALMAY INSTITUTE OF MANAGEMENT & TECHNOLOGY

(Approved by AICTE, New Delhi & Affiliated to AKTU, Lucknow)

Knowledge Park-II, Greater Noida (U.P.)

30.	Ratio Analysis	Profitability Ratio		Case Study Method	4		
31.	Ratio Analysis	Solvency Ratios		Group Discussion	4		
32.	Ratio Analysis	Practical Problems		Case study method	4		
33.	Tutorial	Q&A + Doubt Session		Buzz Session	4		
Unit-5							
34.	Comparative Statement	Description, Format and Practical Problem		Improved Lecture& Demonstration	5		
35.	Common Size Statement	Description, Format and Practical Problem		Demonstration	5		
36.	Trend analysis	Description, Format and Practical Problem		Improved Lecture& Demonstration	5		
37.	Human Resource Accounting	Concept, Nature and Need		Improved Lecture& Demonstration			
38.	Forensic Accounting	Concept, Nature and Need		Improved Lecture	5		
39.	Accounting for corporate social responsibility	Concept, Nature and Need		Improved Lecture			
40.	Tutorial	Q&A + Doubt Session		Group Discussion	5		
Revision							
41	Unit- 1	Accounting Process & Principles		Group Discussion	1		
42	Unit-2	Accounting Rules, Journal & Ledger		Buzz Session	2		
43	Unit-3	Final Accounts		Buzz Session	3		
44	Unit-4	Ratio Analysis		Field work	3		
45	Unit-4	Ratio Analysis		Case Study Method	4		
46	Unit-5	Financial Statement Analysis and HR Accounting		Group Discussion	5		

Text Books:

- 1.Maheshwari S.N &Maheshwari S K – A text book of Accounting for Management (Vikas, 10thEdition)
- 2.Essentials of Financial Accounting (based on IFRS), Bhattacharya (PHI,3rd Ed)
- 3.Khan and Jain - Financial Management (Tata McGraw Hill, 7th Ed.)
- 4.PC Tulsian- Financial Accounting (Pearson, 2016)
- 5.Dhamija - Financial Accounting for managers: (Prentice Hall, 2nd Edition).

Reference Books:

- 1.Narayanswami - Financial Accounting: A Managerial Perspective (PHI,5th Ed)



2. Dhaneshk Khatri - Financial Accounting (TMH, 2015)
3. Ambrish Gupta - Financial Accounting: A Managerial Perspective (Prentice Hall, 4th Edition)
4. Ramchandran & Kakani - Financial Accounting for Management (TMH, 2nd Edition).
5. Mukherjee - Financial Accounting for Management (TMH, 2nd Edition).

Journals:

- Alnujaimi, A. S. (2022). Creative Accounting Standards and Its Techniques. *International Journal of Research*, 04(01), 939-958.
- Azar, N., & Vahdati, S. E. (2022). Reliable Financial Statements: External Auditing System or Financial Statement Insurance. *Asian Journal of Accounting Perspectives*, 15(1), 29-48.
- Innocent, E. C., Mary, O. I., & Matthew, O. M. (2013). Financial Ratio Analysis as a Determinant of Profitability in Nigerian. *International Journal of Business and Management*, 8(8), 107-117.
- Sanders, Thomas H.; Hatfield, Henry Rand; and Moore, Wm. (1938). Statement of accounting principles. *American Institute of Accountants*. 370.

Electronic Database:

<https://www.researchgate.net/publication/357537899> Creative Accounting Standards and Its Techniques

<https://www.researchgate.net/publication/276229858> Cash flow statement

<https://www.researchgate.net/publication/359024806> Reliable Financial Statements External Auditing System or Financial Statement Insurance

<https://www.researchgate.net/publication/358588774> Financial Statement Analysis of Honeywell

<https://www.researchgate.net/publication/358043114> Financial Statement Analysis of Unilever

<https://www.researchgate.net/publication/358042712> Financial Statement Analysis of Starbucks

<https://www.iedunote.com/human-resource-accounting>

<https://www.accountingtools.com/articles/human-resource-accounting.html>

<https://corporatefinanceinstitute.com/resources/knowledge/accounting/forensic-accounting-litigation/>

<https://www.accaglobal.com/us/en/student/exam-support-resources/professional-exams-study-resources/p7/technical-articles/forensic-accounting0.html>