

**Paper III**

<b>B.B.A.LL.B.: Semester-I</b>	
<b>BBL 103: ACCOUNTING &amp; FINANCIAL ANALYSIS</b>	
<b>Teaching Scheme</b>	<b>Examination Scheme</b>
Lectures: 4hrs/Week	Class Test -12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
Credits: 5	Attendance – 12 Marks
	End Semester Exam – 70 marks

**Course Outcomes:**

<b>CO1.</b>	Understanding the basic concept of accounting.
<b>CO2.</b>	To analyze financial performance of the company by different methods
<b>CO3.</b>	To understand fund flow of the company
<b>CO4.</b>	Understand Accounting standard in India
<b>CO5</b>	Understanding cash flow statement (AS -3) of the company
<b>CO6.</b>	Understanding final account of the company.

**Course Content -**

**Unit-1**

Overview: Accounting- Definition, Branches, Purpose, Audience, Evolution, Foundation, Capital Maintenance, Development. Accounting as a measurement and valuation System, Accounting concepts, conventions and principles, Accounting Equation

**Unit-2**

Mechanics of Accounting: Double entry system of accounting, journalizing of transactions; Reserves and Provisions, Depreciation Methods, Preparation of final accounts of Sole Traders and Companies, Profit & Loss Account, Profit & Loss Appropriation account and Balance Sheet.

**Unit-3**

Analysis of financial statement: Ratio Analysis- solvency ratios, profitability ratios, activity ratios, liquidity ratios, market capitalization ratios ; Common Size Statement ; Comparative Balance Sheet and Trend Analysis.

**Unit-4**

Funds Flow Statement: Meaning, Concept of Gross and Net Working Capital, Preparation of Schedule of Changes in Working Capital, Preparation of Funds Flow Statement and its analysis;

**Unit-5**

Cash Flow Statement: Various cash and non-cash transactions, flow of cash, preparation of Cash Flow Statement and its analysis.

**Unit-6**

Accounting Standards – Preparation Procedure, ICAI and Co. Act, Brief Concept of S 2 –Inventory Valuation and Depreciation Accounting as per AS-10 (Property, Plant and Equipment), Brief

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