

MBA104: RECORDING AND ANALYSIS OF BUSINESS OPERATIONS

Teaching Scheme	Examination Scheme
Lectures: 4 hrs./Week Tutorials: 1 hrs./Week Credits: 4	Class Test -12Marks Teachers Assessment - 6Marks Attendance – 12 Marks End Semester Exam – 70 marks

Hours: 40

Course Objectives:

- To provide a comprehensive treatment of accounting principles, technique and practices.
- To get the students acquainted with fundamental concepts and processes of accounting.
- To have a basic understanding of significant tools and techniques of financial analysis, which are useful in the interpretation of financial statements.
- To have a brief knowledge about international accounting standards.
- To understand basics of fundamental analysis


Unit I (8 Hrs): Meaning and Scope of Accounting : Overview of Accounting, Users of Accounting, Accounting Concepts Conventions, Book keeping and Accounting, Principles of Accounting, Basic Accounting terminologies, Accounting Equation, Overview to Depreciation (straight line and diminishing method).

Accounting Standards and IFRS : International Accounting Principles and Standards; Matching of Indian Accounting Standards with International Accounting Standards, Human Resource Accounting, Forensic Accounting.


Unit II (10 Hrs): Mechanics of Accounting : Double entry system of Accounting, Journalizing of transactions; Ledger posting and Trial Balance, Preparation of final accounts, Profit & Loss Account, Profit & Loss Appropriation account and Balance Sheet, Excel Application to make Balance sheet, Case studies and Workshops.

Unit III(10 Hrs): 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 of manufacturing, Service & Banking organizations, Case Study and Workshops in analysing Balance sheet.

Unit IV (12 Hrs): 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; Cash Flow Statement: Various cash and non-cash transactions, flow of cash, difference between cash flow and fund flow, preparation of Cash Flow Statement and its analysis.


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