

Name of course : Fundamentals of Financial Accounting Name of instructors: Dr. Tanushree Sharma & Dr. Teena Shivnani Language of instruction: English Number of contact hours: 36 Credit awarded: 03

**Objective of course:** This course will teach you the tools you'll need to understand the fundamentals of financial accounting. How to records transaction, Process of accounting and finally guide you through the three most commonly used financial statements: the Balance Sheet, the Income Statement, and the Statement of Cash Flows. Beyond recording transactions, you'll learn how to prepare these financial statements and how to read and analyze them to draw basic conclusions about a company's financial health.

**Syllabus :** Introduction to Financial Accounting, the Financial Statements, and the Balance Sheet, Introduction to Recording Transactions, The Income Statement, Revenue and Expense Transactions, and Adjusting Entries, The Statement of Cash Flows, Financial Statement Preparation, Analysis of Financial Statements, and an Annual Report

## **Organization of course:**

Total contact hrs 36				
1st week:	10 hrs (classes)	2 hrs (self-study/project)		
2nd week:	10 hrs (classes)	2 hrs (Mid term exam/assessment/discussion)		
3rd week:	10 hrs (classes)	2 hrs (End term exam)		



Mode of lectures: online lecture/online videos/case study/ discussion/ workshop/ hands-on

## **Course Plan**

Lecture no.	Торіс	Lecture mode	Instructor
L: 1-6	Introduction of financial accounting, users, accounting standards, which ensure financial information is conveyed clearly and effectively. Accounting process, three primary financial statements	Power point	Dr. Tanushree Sharma
L: 7-12	Accounting equation, recording of transaction, Preparation of ledger and trial balance	Lecture ,Case study	Dr. Tanushree Sharma
L: 13-18	Preparation of Income Statement (IS), adjusting entries in accordance with accrual accounting, Preparation of Balance sheet	Lecture, Assignment	Dr. Tanushree Sharma
L: 19-24	Preparation of Statement of Cash Flows (SCF)and its components	Lecture , Case study,Assign ment,quiz	Dr. Tanushree Sharma
L: 25-30	Analysis of annual reports- Techniques to analyze financial statements	Lecture , Case study,Assign ment,quiz	Dr. Tanushree Sharma

## Brief profile of the instructors:

Dr. Tanushree Sharma is Associate professor at Manipal University Jaipur. She has rich experience in working with reputed Institutes Like Indian institute of Finance Delhi, Institute of Technology and Science, Ghaziabad and NIILM-CMS, Greater Noida. Her research area includes agriculture derivatives and sustainability. She has many publications in national and international journals. She is reviewer in many reputed journals and authored a book.	
Dr. Teena Shivnani has 12 years of academic experience. She has published 28 research papers which include 3 Scopus Indexed & one a category journal paper. She has presented more than 35 research papers in various conferences in India & Abroad. She has been recipient of the MUJ President Award for dedicated contribution towards MUJ in August 2016. She is part of various committees at MUJ.	