

IMN204:BASIC FINANCIAL ACCOUNTING-II

Module-I: Company Accounts: Share and Share Capital, Issue of Shares, Payment in installment, Buyback of shares, Disclosure of Share capital in Corporate balance Sheet, Debentures and Bonds, Divisible Profit, Understanding corporate Income statement and Balance Sheet as presented in the Annual Reports of companies.

Module-II: Disclosure in Annual Reports:

Disclosure under the Companies Act,2013; Disclosure under Listing Agreement; Disclosure under Accounting Standards; Voluntary disclosure; Key difference between existing Accounting Standard and Converted Ind Accounting Standard.

Module-III: Analytical Accounting:

Types of analysis, Horizontal and Vertical analysis, Trend analysis, Ratio analysis, Funds flow.

Module-IV: Financial Shenanigans:

Meaning, Techniques; Motivation for Financial Shenanigans; Opportunities for Financial Shenanigans; Regulatory reactions; How to detect and prevent Financial Shenanigans.

Reference Books :

1. Financial Accounting, Satapathy, Mohapatra and Patra
2. Modern Accountancy – Hanif and Mukherjee Part I & II (TMH)
3. An Introduction to Accountancy- S N Maheshwari S K Maheshwari (Vikas)