



First Semester 2015 - 2016 Course Handout Part II

Date: 03-08-2015

In addition to part -I (General Handout for all courses appended to the time table) this portion gives further specific details regarding the course.

Course No. : ECON F212/FIN F212
Course Title : FUNDAMENTALS OF FINANCE & ACCOUNTING
Instructor-in-charge : KRISHNA M

1. Scope and Objective:

This course is an introduction to the reporting system used by businesses to convey financial information to users external to the enterprise and the basics of financial markets and financial management. In the first part of the course, primary emphasis will be on understanding the financial reports that are the end products of the accounting system- what information they provide about business enterprise and its financial performance. The accounting principles, conventions and concepts underlying financial reporting will be examined with the objective of developing ability to interpret and analyze financial statements. The objective of the second part is to provide a very brief overview of financial markets, securities and fundamentals of valuation.

2. Text Books:

TB1: Horngren, Sundem, Elliott and Philbrick, "Introduction to Financial Accounting", Pearson Education India Ltd., 9th edition, 2008.

3. Ref. Books:

R1: Libby, Robert. Libby, Short, "Financial Accounting", Tata McGraw-Hill., 6th edition, 2011
R2: Gitman, "Principles of Managerial Finance," Pearson Education, 10th ed, 2004

4. Course Plan :

	Topics	No. of Lectures	Reference To Chapters
I	ACCOUNTING:		
1	Introduction to Accounting & Finance	1	Class Notes
2	Accounting: The Language of Business	2	Ch.1, TB1
3	Measuring Income to Assess Performance	3	Ch.2, TB1
4	Recording Transaction	4	Ch.3, TB1
5	Accrual Accounting and Financial Statements	3	Ch.4, TB1
6	Accounting for Sales	2	Ch.6, TB1
7	Inventories and Cost of Goods Sold	2	Ch.7, TB1
8	Statement of Cash Flows	3	Ch.5, TB1
9	Long-lived Assets and Depreciation	2	Ch.8, TB1
10	Liabilities and Interest	3	Ch.9, TB1





11	Stockholder's Equity	3	Ch.10, TB1
10	Financial Statement Analysis	4	Ch.12, TB1
II	FINANCE		
10	The Nature and Role of Financial System	1	Class Notes
11	Introduction to Financial Assets and Securities Analysis	3	Class Notes
12	Valuation of Financial Assets	4	Class Notes
	TOTAL	40	

5. Evaluation Scheme:

Component	Duration	Weightage	Date& Time	Venue	Remarks
Mid-sem	90 Mins	35%	7/10 2:00 - 3:30 PM		Open Book
Comprehensive Exam	3 hrs.	45%	7/12 FN	7/12/15	Closed Book
Quizzes/ assignments	29 Mins	20%	<i>Will be announced in the class</i>		

6. Chamber Consultation Hour: Department of Economics and Finance, 6165H Friday 10AM to 11.00AM (E-mail: krishna@pilani.bits-pilani.ac.in)

7. Notices: Notices concerning the course will be displayed on the Economics and Finance Group Notice Board only.

8. Make-up Policy: Make-up will be granted only on genuine grounds and if prior permission is taken from the instructor-in-charge.

**Instructor In-Charge
ECON F212**

