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|  | AGMP – Batch 7 | Term-1 | 2020-21 |
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| Course Title | Financial Reporting & Analysis | Area | Finance & Accounting | No. of Sessions | 10 |
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| Instructor | Email | Extn. | Office/Location |
| Prof. Neerav Nagar | neeravn@iima.ac.in | 4897 | Wing 10 |

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| Course Objectives |
| <p>Every organization uses various types of resources to accomplish its one or more objectives. Accounting is an information system that provides information about the amounts of these resources, the means of financing them, and the results achieved through using them. This information is required by various stakeholders like shareholders, employees, suppliers, financial institutions, customers, and statutory agencies.</p> <p>This course enables the students to develop skills to prepare and understand various financial statements viz. balance sheet, income statement and statement of cash flows, and to analyze and interpret the data contained in these statements.</p> <p>The course covers the framework of accounting concepts; mechanics related to preparation of balance sheet, income statement and cash flow statement; computation of ratios and basic analysis of the annual report. It also covers evaluation of the managerial choices of alternative accounting practices in specific areas and their impact on the financial statements.</p> |

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| Pedagogy |
| Lectures and case discussions. |

| Textbook | | | |
|---------------------------------------|--|-------------------|------------------|
| Title | Authors | Publisher | Edition |
| Accounting: Text and Cases (eBook) | Anthony, Hawkins, Merchant and Singh (AHMS) | McGraw Hill India | 13 th |

| Evaluation | |
|-------------------|------|
| Final Examination | 100% |

Session Details

MODULE I: UNDERSTANDING FINANCIAL STATEMENTS

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| Sessions No. 1-2 | Topic | Introduction to Financial Statements |
| | Case | Maria Hernandez & Associates (HBS/9-902-401) |
| | Reading | AHMS: Chapters 1, 2 & 3 |
| | Practice | Questions and Cases from AHMS (Chapters 1, 2 & 3) |

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| Sessions No. 3-4 | Topic | Balance Sheet and Income Statement |
| | Case | Octane Service Station (HBS/9-198-059) |
| | Reading | AHMS: Chapters 1, 2 & 3 |
| | Practice | Space Architecture, Marathon Service Centre |

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| Sessions No. 5-6 | Topic | Cash Flow Statement |
| | Case | Chemalite, Inc. (A) (HBS/9-177-078) |
| | Reading | AHMS: Chapter 11 |
| | Practice | Questions and Cases from AHMS (Chapter 11) |

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| Session No. 7 | Topic | Cash Flow Statement |
| | Case | Chemalite, Inc. (B) (HBS/9-195-130) |
| | Reading | AHMS: Chapter 11 |
| | Practice | SAPL, Rajaneesh Company |

MODULE II: ANALYSIS OF FINANCIAL STATEMENTS

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| Session No. 8 | Topic | Analysis of Cash Flow Statement |
| | Case | Statements of Cash Flows: Three Examples (HBS/9-193-103) |
| | Reading | AHMS: Chapter 11 |

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| Sessions No. 9-10 | Topic | Analysis of Financial Statements: Ratio Analysis and Peer Analysis |
| | Annual Report | Dabur India Limited (Selected pages; To be distributed later) |
| | Reading | AHMS: Chapters 13-14 |