

BBA SECOND SEMESTER

Name of the Program: Bachelor of Business Administration (BBA) Course Code: BBA 2.1 Name of the Course: Financial Accounting and Reporting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classrooms lecture, tutorials, and Problem Solving.		
Course Outcomes: On successful completion of the course, the Students will demonstrate <ul style="list-style-type: none"> • The ability to prepare final accounts of partnership firms • The ability to understand the process of public issue of shares and accounting for the same • The ability to prepare final accounts of joint stock companies. • The ability to prepare and evaluate vertical and horizontal analysis of financial statements • The ability to understand company's annual reports. 		
Syllabus:		Hours
Module No. 1: FINAL ACCOUNTS OF PARTNERSHIP FIRM		10
Meaning of Partnership Firm, Partnership deed-clauses in partnership deed, Preparation of Final accounts of partnership firm-Trading and Profit and Loss Account, Profit and Loss Appropriation Account, Partners capital account and Balance sheet. Goodwill- Nature, Factors influencing goodwill and methods of valuation of goodwill (Average and super profit methods)		
Module No. 2: ISSUE OF SHARES		08
Meaning of Share, Types of Shares – Preference shares and Equity shares – Issue of Shares at par, at Premium, at Discount: Pro-Rata Allotment; Journal Entries relating to issue of shares; Preparation of respective ledger accounts; Preparation of Balance Sheet in the Vertical form (Practical Problems).		
Module No. 3: FINAL ACCOUNTS OF JOINT STOCK COMPANIES		12
Statutory Provisions regarding preparation of Company Final Accounts – Treatment of Special Items, Managerial Remuneration, Tax deducted at source, Advance payment of Tax, Provision for Tax, Depreciation, Interest on debentures, Dividends, Rules regarding payment of dividends, Transfer to Reserves, Preparation of Profit and Loss Account and Balance Sheet (Vertical Form Schedule -III) (Practical Problems).		
Module No. 4: FINANCIAL STATEMENTS ANALYSIS		12
Comparative Statements - Comparative Income Statement, Comparative Balance Sheet; Common size Statements – Common Size Income Statement, Common Size Balance Sheet – Trend Percentages. (Analysis and Interpretation)		
Module No. 5: CORPORATE FINANCIAL REPORTING PRACTICES		10
Corporate Financial Reporting - meaning, types, characteristics of Corporate financial report, users of corporate financial report; Components corporate financial report– general corporate information, financial highlights, letter to the shareholders from the CEO, management's discussion and analysis; Financial Statements-balance sheet, income statement, cash flow statement, and notes to the financial statements; Auditor's report; Significant Accounting Policies; Corporate Governance Report; Corporate Social Responsibility Report (Discuss only Role and Significance of above components of corporate financial report).		

Skill Developments Activities:

1. Collect financial statement of a company for five years and analyse the same using trend analysis.
2. Refer annual reports of two companies and list out the components.
3. Draft a partnership deed as per Partnership Act.
4. List out the accounting policies in annual report of the company

Text Books:

1. Stephen P. Robbins, Management, Pearson
2. Koontz and O'Donnell, Management, McGraw Hill.
3. L M Prasad, Principles of management, Sultan Chand and Sons
4. V.S.P Rao/Bajaj, Management process and organization, Excel Books.GH25
5. Appanniah and Reddy, Management, HPH.
6. T. Ramaswamy : Principles of Management, HPH.

Note: Latest edition of text books may be used.