

Course title: Corporate Accounting and Reporting				
Course code: BSI 128	No. of credits: 2	L-T-P distribution: 19-09-0	Learning hours: 28	
Pre-requisite course code and title (if any):				
Department: Department of Business Sustainability				
Course coordinator (s): Dr. Manipadma Datta		Course instructor (s): Dr. Manipadma Datta		
Contact details: manipadma.datta@teriuniversity.ac.in				
Course type	Core	Course offered in: Semester 2		
Course description This is a very useful course in management education. Accounting acts as a necessary decision and control tool in the management process. This course is also useful in understanding business finance.				
Course objectives It is designed in a way so as to make the program participants learn				
<ul style="list-style-type: none"> • What an accounting information system is and how it works in a firm; • How the system helps managerial decision making process; • Basic financial performance analysis of a project; • How the system supports the managerial control system. 				
Course content				
Module	Topic	L	T	P
1.	Accounting and Business Decisions <ul style="list-style-type: none"> • What is accounting? • Different forms of business organization • Financial and Management Accounting • Accounting Information System • Users of accounting information • Role of accounting in capital market and corporate governance • Accounting Equation • Accounting ethics • Accounting Conventions and an Introduction to IFRS 	3	0	0
2.	Recording of business transactions <ul style="list-style-type: none"> • Double-entry system • Accounts • Recording transactions • Error checks through trial balance 	2	2	0
3.	Financial Statements <ul style="list-style-type: none"> • Balance Sheet • Income Statement • Cash-flow Statement 	2	1	0
4.	Annual Reports <ul style="list-style-type: none"> • Contents • Regulatory framework • Integrated reporting system 	2	1	0
5.	Analyzing financial performance with live annual reports <ul style="list-style-type: none"> • Ratio analysis • Trend analysis • Comparative and common size statements 	2	3	0

6.	Basics of Cost Accounting <ul style="list-style-type: none"> • Costs classification • Cost absorption • Unit costing • Contract Costing 	4	2	0
7.	Life Cycle Cost Analysis <ul style="list-style-type: none"> • Concept and basics • Utility • Steps involved 	4		
	Total	19	9	0
Evaluation:				
Quiz	25%			
Assignment	25%			
Mid-term	25%			
End-term	25%			
Total	100%			
Learning outcomes				
By the end of the course, students are expected to learn:				
<ul style="list-style-type: none"> • Basics of accounting; • How the accounting information does help managerial decision making process; and • How to analyze the performance vis-à-vis financial health of the firm. 				
Suggested Readings:				
<ol style="list-style-type: none"> 1. Financial Accounting: A Managerial Perspective By R. Narayanaswamy, PHI, 4th Ed; (RN) 2. Cost Accounting: Theory and Practice By Bhabatosh Banerjee, PHI, 12th Ed., (BB) 3. Hand-Notes from the faculty 				
<u>Exam and Quiz type:</u>				
Closed Book				
Pedagogy				
A combination of class-room lectures, assignments case discussions.				
Additional information (if any)				
Student responsibilities				

Course reviewers:

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