



Kot Bhalwal, Jammu



Model Institute of Engineering  
& Technology (Autonomous)  
Course Handout

## COURSE HANDOUT

FINANCIAL ANALYSIS AND REPORTING (MBA-105)

MBA-1<sup>ST</sup> SEMESTER

ACADEMIC YEAR (2024-25)

**Dr Deeksha Singh**

Assistant Professor

School of Management



School of Management

Model Institute of Engineering & Technology (Autonomous)

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Dr. Arun K. Gupta Teaching-Learning Centre

Version 1.1



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## SYLLABUS

Course Code	Course Name	Course Type	Cd	L	T	P	Marks		
							Sessional	Final Exam	Total
MBA-105	Financial Analysis and Reporting	Core	4	4	0	0	30	70	100

### COURSE OUTCOMES

At the end of the course the student will be able to:	
CO1	Discuss the accounting process and fundamentals of accounting principles.
CO2	Interpret the implication of financial accounting techniques.
CO3	Apply Cost Accounting Concepts, Budget Principles and its importance in business management decisions.
CO4	Analyze various financial statements to assess the financial performance and position of a company.
CO5	Evaluate the applications of management accounting techniques.

#### Section A

##### Unit-I

Introduction: Financial accounting: Concept, importance and scope, accounting concepts, conventions; and Generally Accepted Accounting Principles (GAAP), Preparation of Journal, Ledger and Trial Balance (10 Hours)

##### Unit-II

Final Accounts: Concepts and methods of Depreciation including straight line method, Diminishing balance method. Preparation of Final Accounts - Manufacturing Accounts, Trading & Profit and Loss A/C and Balance sheet. Adjustment in Final accounts (10 Hours)

##### Unit-III

Cost Accounting and Budgetary Control: Cost Accounting: Concept, need, importance and scope, Preparation of Cost Sheet with element-wise classification of various costs. Budget and Budgetary control- Meaning, Characteristics of Budgetary control, Requisites for successful budgetary control system, Process of Budgeting, Classification and types of budgets, Preparation of Cash Budget and Flexible Budget, Performance Budgeting and Zero-Based Budgeting Performance Budgeting (10 Hours)

#### Section B

##### Unit-IV

Management Accounting and Financial Analysis: Management Accounting - Concept, need, importance and scope. Ratio Analysis: Meaning, Importance, Liquidity Ratios and Profitability Ratios and Cash flow statement. (8 Hours)

##### Unit-V

Marginal and Standard Costing: Marginal Costing, Absorption costing and their difference, concept & utility of CVP analysis in business decision making. Standard costing and variance, analysis - Material Variance and Labour. (7 Hours)

#### Textbooks

S.No	Name of the Books	Name of the Author	Publisher Name	Edition (Pub.Yr.)
1	Financial Accounting	Tulsian P.C.	Pearson Education	4th (2009)
2.	Management Accounting	Khan and Jain	Tata McGraw Hill Education Private Limited	7th (2017)
3.	Financial Accounting	Maheshwari	Vikas	6 <sup>th</sup> (2020)



**Reference Books**

	<b>Name of the Books</b>	<b>Name of the Author</b>	<b>Publisher Name</b>	<b>Edition (Pub.Yr.)</b>
1	Cost and Management Accounting	M.N.Arora	Himalaya Publishing House	2nd (2016)

**COURSE PLAN**

**Unit-I Introduction to Financial Accounting**

<b>S.No</b>	<b>Topics</b>	<b>Recommended Books</b>
1	Accounting: Meaning and Objectives	Book 1, Ch.1
2	Financial accounting: importance and scope	Book 1, Ch.1
3	Basic Accounting Terminology	Book 1, Ch.1
4	Conventions; and Generally Accepted Accounting Principles (GAAP)	Book 1, Ch.2
5	Journalizing, Posting and Balancing	Book 1, Ch.6
6	Preparation of Ledger	Book 3, Ch.5
7	Trial Balance	Book 3, Ch.5

**Unit-II Depreciation and Final Accounts**

8	Concepts and methods of Depreciation including	Book 1, Ch.11
9	Straight line method,	Book 1, Ch.11
10	Diminishing balance method.	Book 1, Ch.11
11	Introduction to Final and Manufacturing Accounts	Book 1, Ch.9
12	Trading A/C	Book 1, Ch.9
13	Profit and Loss A/C	Book 1, Ch.9
14	Balance sheet.	Book 1, Ch.9
15	Adjustment in Final accounts.	Book 1, Ch.9

**Unit-III Cost Accounting and Budgetary Control**

16	Cost Accounting: Concept, need, importance and scope,	Book 2, Ch.7
17	Preparation of Cost Sheet with element-wise classification of various costs.	Book 2, Ch.7
18	Requisites for successful budgetary control system, Process of Budgeting, Classification and types of budgets,	Book 2, Ch.10
19	Budget and Budgetary control- Meaning, Characteristics of Budgetary control	Book 2, Ch.10
20	Preparation of Cash Budget and Flexible Budget,	Book 2, Ch.10
21	Performance Budgeting and Zero-Based Budgeting Performance Budgeting	Book 2, Ch.10

**Unit-IV Management Accounting and Financial Analysis**

22	Management Accounting – Concept and need	Book 2, Ch.1
23	Management Accounting -scope	Book 2, Ch.1
24	Management Accounting - importance	Book 2, Ch.1
25	Ratio Analysis: Meaning & Importance,	Book 2, Ch.4
26	Liquidity Ratios	Book 2, Ch.4
27	Profitability Ratios	Book 2, Ch.4



28	Cash flow statement.	Book 2, Ch.6
<b>Unit-V Marginal and Standard Costing</b>		
29	Marginal Costing,	Book 2, Ch.8
30	Absorption costing and their difference,	Book 2, Ch.8
31	CVP Analysis	Book 2, Ch.8
32	Utility of CVP analysis in business decision making.	Book 2, Ch.8
33	Standard costing and variance analysis	Book 2, Ch.9
34	Material Variance	Book 2, Ch.9
35	Labour Variance.	Book 2, Ch.9

#### ADDITIONAL WEB RESOURCES

1.	<b>MOOC:</b> Coursera MOOC on “Fundamentals of Accounting and Reporting” <a href="https://www.coursera.org/learn/accounting-and-reporting-fundamentals">https://www.coursera.org/learn/accounting-and-reporting-fundamentals</a>
2.	Course Pack on Financial Analysis and Reporting created on Harvard Business Publishing <a href="https://hbsp.harvard.edu/coursepacks/1191257">https://hbsp.harvard.edu/coursepacks/1191257</a>

#### GRADING AND ASSESSMENT

- **Sessional Test:** 15 marks
- **Assignment:** 10 marks
- **Attendance:** 5 marks
- **Final Examination:** 70 marks

#### COURSE POLICIES

- **Attendance:** Minimum 75% attendance is mandatory to appear in the final examination of the course.
- **Academic Integrity:** MIET’s academic integrity policies apply. Plagiarism will not be tolerated.
- **Late Submissions:** Assignments and projects must be submitted by the specified timelines.

#### FACULTY INFORMATION

- **Office Hours**  
Monday (12:05 PM - 12:55 PM)  
Friday (12:05 PM - 12:55 PM)
- **Contact Information**  
[deeksha.mba@mietjammu.in](mailto:deeksha.mba@mietjammu.in)