

Course Outline

Course Name	Course Code
Financial Accounting and Statement Analysis	JSPF209

(Use a separate outline template for each subject in the course)

SECTION 1 – GENERAL INFORMATION

1.1 Course Faculty

Faculty	Prof Pooja Gupta and Prof Punita

1.2 Level

Foundation	Core	Level 1	Level 2	Level 3	Practice
	✓				

1.3 Course Credit

3

1.4 Course Workload

Timetabled Hours	Supervised Learning Hours	Directed Learning Hours (Learning on one's own)	Total Hours
30	15	45	90

1.5 Delivery Mode

Tick all applicable delivery modes for the subject:

- ☒ Face to face on site
- ☐ E-learning (online)
- ☐ Blended (provide details)

1.6 Pre-requisites required for the Course, if any

Yes ☐ No ☒

If YES, provide details of the prerequisite(s) below:

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1.7 Other Resource Requirements

Do students require access to specialist facilities and/or equipment for this subject (for example, special computer access, and physical education equipment)? For example, Bloomberg.

Yes ☐ No ☒

If YES, provide details of specialist facilities and/or equipment below.

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1.8. Linkage to Career Track

Please describe the relevance to an area in brief.

This course aims to introduce the student to accounting concepts and regulations. The student is familiarized with the financial statements. The student learns how to analyze and interpret the financial statements. This course is essential for all students as managers they need to be familiar with the financial statements. It is especially useful for students who want to work in the area of equity analysis.

1.9. Alignment with Learning Goals and Learning Objectives

Aligned to:

Aligned to GLG 6: Functional Knowledge LO 6.1: Knowledge of Business Function;
LO 6.2: Proficiency in Business Tools

Where assessed

End Term Exams

1.10. Linkage to Multiple Intelligences

Tick all applicable options

- ☐ Verbal-Linguistic
- ☒ Logical-Mathematical
- ☐ Spatial Visual
- ☐ Bodily-Kinesthetic
- ☐ Musical
- ☐ Interpersonal
- ☐ Intrapersonal
- ☐ Naturalist

1.11. Linkage to IDEAS Framework

Tick all applicable options

- ☐ Innovation
- ☐ Design Thinking
- ☐ Entrepreneurial Attitude
- ☐ Automation
- ☒ Solutioning

SECTION 2 – ACADEMIC DETAILS

2.1 Learning Outcomes of the Course (Use Bloom's Taxonomy as Applicable)

a) Understand rules, concepts, and key accounting standards
b) Interpret Income statement and apply appropriate methods to arrive at the value of select Assets and liabilities
c) Interpret Balance sheet items and cash flow statement items to understand them
d) Analyze financial statements
e) Evaluate the quality of financial statements

2.2 Assessment (Add rows as required)

Assessment Task/type	When assessed– Session/Week	Weight (% of total Marks for the subject)
Quiz		20%
Assignment/Project	Ongoing	10%
Guided Project		10%
Mid Term Exams	Mid-Course	20%
End Term Exam (Prerequisite: Completion of Coursera course/s mentioned in course outline and uploading of certificates)	End of Course	40%
Total		100%

2.3 Session Wise Details

Module No:	1	Module Name:	Fundamentals of Financial Statements	
Module Objectives/Learning Outcomes:				
<ul style="list-style-type: none">Understand rules, concepts, and key accounting standardsInterpret Income statement and apply appropriate methods to arrive at value of select Assets and liabilities				
Ses sion	Content	Pedago gy	Reading	ESG Inclusion
1-2	<p>T: Introduction to Financial Statements</p> <p>The concept of transparency and accountability in financial reporting.</p> <p>How financial statements support ESG assessments</p> <p>Introduction to Income, Assets, Investments, Liabilities, Equity</p>	<i>Concept Discussion</i>	Reading: Accounting for managerial perspective by Narayana Swamy Chaps. 1-3	✓

3-5	<ul style="list-style-type: none"> • <i>Accounting Concepts</i> • <i>Revenue Recognition</i> 	<i>Concept Discussion</i>	Reading: Accounting for managerial perspective by Narayana Swamy Chaps	
6-7	<ul style="list-style-type: none"> • <i>T- Inventory: forms, Valuation – Methods</i> • <i>FIFO, LIFO, Weighted Average</i> 	Concept discussion	<i>Reading: Case : Merrimack Tractors</i> 3217-PDF-ENG Reading : Accounting for managerial perspective by Narayana Swamy Chaps 6	
8-9	<ul style="list-style-type: none"> • T – Long Term Assets • Property, Plant and Equipment • Depreciation methods - Straight line, WDV • Introduction to Intangible assets 	Concept discussion	Reading : Accounting for managerial perspective by Narayana Swamy Chaps 7 Post Session Reading Module 1 https://www.coursera.org/learn/financial-accounting-advanced#syllabus	
10-11	<i>T- Financial assets Instruments- long-term and short term</i>	Concept Discussion	Reading : Accounting for managerial perspective by Narayana Swamy Chaps 8	

12-14	<i>T- Shareholders Equity& Liabilities</i>	Concept Discussion	Reading : Accounting for managerial perspective by Narayana Swamy Chaps 9, 10 Post Session Reading Module 2 and Module 3 https://www.coursera.org/learn/financial-accounting-advanced#syllabus	
15-16	<i>T - Understanding cash flow statement</i> <i>Cash flow from operations, financing and investing activities</i>	Concept Discussion	<i>Case – Staement of Cash Flows</i> 193103-PDF-ENG Reading : Accounting for managerial perspective by Narayana Swamy Chaps 12 Post Session Reading Module 4 https://www.coursera.org/learn/financial-accounting-advanced#syllabus	
Module No:	2	Module Name:	<i>Financial Statement Analysis</i>	
17-20	<i>T - Ratio analysis - Five categories of ratios -Short term liquidity, Long term liquidity, Profitability, Turnover and Market Ratios</i>	<i>Concept Discussion</i>	Reading : Accounting for managerial perspective by Narayana Swamy Chaps 11 <i>Guided Project</i> https://www.coursera.org/projects/analyze-company-performance-ratios	
21-22	<i>T -Accounting profit vs. economic profit (EVA)</i>	Concept Discussion	<i>Guided Project</i> https://www.coursera.org/projects/profit-analysis-economic-value-added	

23-24	T - Determining Earnings Quality and Earnings Manipulation Role of governance and ethical standards in ensuring reliable financial reporting	Concept Discussion	Case - Diamond Foods - 113055	✓
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2.4 Prescribed and recommended readings

Provide below, in formal reference format, a list of the prescribed and recommended readings for the subject.

Coursera Courses and Projects
Course 1 https://www.coursera.org/learn/financial-accounting-advanced#syllabus Project 1 https://www.coursera.org/projects/analyze-company-performance-ratios Project 2 https://www.coursera.org/projects/profit-analysis-economic-value-added
Prescribed Text (enter in the space below):
R Narayanaswamy: Financial Accounting - A Manager Perspective (latest edition) PHI
Recommended Text (enter in the space below):
<ol style="list-style-type: none"> 1. K R Subramanyam & John J Wild: <i>Financial Statement Analysis</i>, McGraw Hill Education (latest edition) [RT] 2. Stephen H. Penman: <i>Financial Statement Analysis and Security Valuation</i> McGraw Hill Education (latest edition) 3. Timothy R Mayes and Todd M. Shank: <i>Financial Analysis with Microsoft Excel</i>, Cengage (latest edition)
Recommended Readings/Cases (enter in the space below):
<ol style="list-style-type: none"> 1. Now You See It, Now You Do Not: The Case Of Jet Airways And Its Accounting Policies IMB331-PDF-ENG 2. The Game of Financial Ratios W17015 3. TTK Prestige: Economic Value Added Analysis W16727 4. Tire City, Inc. 297091 5. First Solar: CFRA's Accounting Quality Concerns 113044 6. Merrimack Tractors 3217-PDF-ENG 7. Accounting for Iphone upgrade 117020-PDF-ENG 8. Jimmy Fu and Moog 4203-PDF-ENG 9. Statement of Cash Flows 193103-PDF-ENG 10. Diamond Foods – 113055