Description of contents to be covered (record date in the column on which topic discussed) | Dated
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01 Introduction to the subject and justification of its inclusion in overall programme |  
02 Historical background of book keeping and accounting, definition of accounting |  
03 Types of acc, users of acc information, Statutory bodies in India and internationally |  
04 Accounting as a language of business; concept of assets, capital and liability |  
05 Generally accepted accounting conventions (GAAP), Entity, Continuity, Objectivity, Materiality, Money Measurement …… |  
06 Periodicity, Matching, Revenue Recognition, Conservatism, Cost, Duality |  
07 Recording business transactions, concept of books of original entries and documentation |  
08 Process of recording business transactions based on acc equation, use of Debit and Credit |  
09 Exercise on recording business transactions based on types of accounts |  
10 Recording business transactions continued – practice session |  
11 Classification of recorded transactions (Ledger) and exercise – practice sessions |  
12 Summarization of classified transactions (Trial Balance), possible errors and rectification |  
13 Review of topics from day 01 to 12 |  
14 Case study of “Calcutta Motors” (Ref; Bhattacharya and Dearden) |  
15 Recording closing entries and preparation of financial statements from trial balance |  
16 Preparation of Profit and Loss Account (P&L) and Balance Sheet (BS) |  
17 Exercise on preparation of P&L and BS |  
18 Recording Opening entries from BS |  
19 Recording adjustment entries after trial balance in P&L A/C and BS |  
20 Comprehensive exercise, recording to P&L A/C and BS including adjustment entries |  
21 Exercise from recording to P&L A/C and BS including adjustment continued |  
22 Study of Financial Statement of a Limited Company |  
23 Understanding published financial statement (FS) of a company |  
24 Interpretation of financial statements of companies – Techniques and rationale |  
25 Common Size Statements, Comparative statements and Trend percentages |  
26 Exercise on preparation of Common Size Statements and Comparative statements |  
27 Ratio Analysis; meaning and rationale, calculation and interpretation of ratios |  
28 Ratio Analysis continued: Liquidity Ratios; calculation and interpretation |  
29 Ratio Analysis continued: Efficiency ratios / Turnover ratios |  
30 Review of topics from day 14 to 29 |  
31 Ratio Analysis continued: Profitability ratios |  
32 Ratio Analysis continued: Capital structure ratios |  
33 Exercise on calculation and interpretation of ratios |  
34 Interpretation of financial statements through funds flow statements – concept and need |  
35 FFS continued: Steps in preparation of FFS – Changes in Net Working Capital |  
36 FFS continue: and Changes in Fixed Assets and Changes in Long Term Liabilities |  
37 FFS continued: Steps in preparation of FFS – Changes in Funds from Operations |  
38 FFS continued: Exercise on preparation of overall FFS with all four steps |  
39 FFS continued: Fund Flow and Cash Flow Statements, interpretation of FFS |  
40 Costing, an aid to mgt and classification of cost into Prime, Factory, Office and Works |  
41 Marginal and absorption costing, concept of Cost, Volume and Profit Analysis (BEP) |  
42 Managerial uses of BEA |  
43 Managerial uses of BEA – continued |  
44 Standard Costing and Variance Analysis – Meaning, procedure and uses |  
45 Material and Labour Variances – 4 stage analysis and reconciliation |  
46 Material and Labour Variances – 4 stage analysis – continued |  
47 Review of topics from day 31 to 45 |  
48. Review of topics from day 01 to 46 |  

Notes: Please read the message on next page after this schedule
Note:

1. There will be 03 Sessional Tests carrying 30 marks each. First one will cover syllabus from day 1 to 30, second from 31 to 47 and third test will be considered in the form of continuous assessment. Nature of first two tests will be questions asking to ‘fill in the blank’. Majority of the questions will be based on discussions in the class room. *Borrowed notes may not be of any help.* For the third test, you will have to submit a date-wise brief report at the end of session. The report will consist of learning that you had in each class. It will be of a paragraph of around 30-40 words for each day. There will be as many paragraphs as number of classes you would have attended. Based on contents, it will be evaluated for 30 marks. **Average of best two tests will be counted.** *No re-sit will be allowed if one or more test(s) is/are missed.*

2. To facilitate classroom teaching, answering your queries after class hours, making it more interactive and students friendly, I will create a WhatsApp group *(1921MBAs).* The purpose is this group would be to share academic information, notes, notices, urgent announcements, clarification of doubts on classroom discussion, updated status of attendance, seeking your opinion on any matter concerning classes and any other matter concerning subject being taught. A dedicated email ID too has been / will be created which is given below

3. Joining of this group will be subject to following conditions
   A. I will be its sole Admin
   B. No contents will be posted except related to academic matters of class
   C. Students of 19-21 batch may join group after submitting following undertaking on newly created email ID that is *1921MBAs@gmail.com*

   “I __________________________, Roll No............... En No ............... wish to be added to “1921MBAs” WhatsApp group”. I undertake that I will post matter related to classroom teaching, questions, answers, etc **ONLY. I will NOT** post any matter in the group even if it is extremely useful, motivational and so on. In case I post a message by mistake, I will be responsible for its legal consequences. If there is a dire need to update members on any issues, I will post message to Admin, who, if considers appropriate, may post.

   I also understand that in case I do not subscribe to the group, I will be responsible for any communication gap”.

   Name:_________________________________________ WhatsApp No:____________________

Before taking a decision to join this group, if you wish, you may obtain feedback from final year students about usefulness of this group which was created for them also. And in case you wish to join the group, send me a mail at above ID. In the subject line, mention your complete Roll No. like 19MBA01 or 19MIB01. Nothing else should be mentioned in the subject

In the body of email, submit above undertaking and mention your name and WhatsApp number.

Wishing you two rewarding years of stay in the Department

Javaid Akhter