

C4 15MC301: FINANCIAL REPORTING

Lesson Plan

Sl. No.	Units	No. of Lecture Hours	Methodology / Instructional Techniques
Module - 1	Conceptual and Regulatory Framework for Financial Reporting	10 HRS	
	Need for conceptual framework and the characteristics framework and the characteristics of useful information - Recognition and measurement	2	PPT, Lecture
	Specialized, not-for-profit and public sector entities	1	PPT, Lecture
	Regulatory framework	1	PPT, Lecture
	The concept, principles of group and consolidated financial statements	6	PPT, Lecture & Illustrations
Module 2	Accounting for Transactions in Financial Statements	18 HRS	
	Tangible non-current assets	2	PPT, Lecture & Illustrations
	Intangible assets	1	PPT, Lecture & Illustrations
	Impairment of assets	1	PPT, Lecture & Illustrations
	Inventory and biological assets	1	PPT, Lecture & Illustrations
	Financial instruments	2	PPT, Lecture & Illustrations
	Leasing	2	PPT, Lecture & Illustrations
	Provisions and events after the reporting period	2	PPT, Lecture & Illustrations
	Taxation	1	PPT, Lecture & Illustrations
	Reporting financial performance	3	PPT, Lecture & Illustrations
	Revenue	2	PPT, Lecture & Illustrations
	Government grants	1	PPT, Lecture & Illustrations
Module 3	Analysing and Interpreting Financial Statements	17 HRS	
	Limitations of financial statement	2	PPT, Lecture
	Calculation and interpretation of accounting ratios and trend to address users' and stakeholders' needs	8	PPT, Lecture & Illustrations
	Limitations of Interpretation techniques	2	PPT, Lecture
	Specialized, Not-for-Profit, and public sector entities	5	PPT, Lecture & Illustrations
Module 4	Preparation of Financial Statements	15 HRS	
	Preparation of Single Entity Financial Statement	6	PPT, Lecture & Illustrations
	Preparation of Consolidated Financial Statement including an Associate	9	PPT, Lecture & Illustrations

Proposed CIA's (Best of Two)

CIA 1: OTQs on Accounting Standards

10 Marks

CIA 2: Preparation of Consolidated Financial Statements on Excel

10 Marks