

COURSE TITLE	FINANCIAL ACCOUNTING-II
COURSE CODE	04GB0504
COURSE CREDITS	2

Course Outcomes: After completion of this course, student will be able to:

- 1 Analyze international accounting standards, IFRS, and global financial practices to prepare and interpret consolidated financial statements for multinational corporations.
- 2 Apply advanced financial reporting techniques, including foreign exchange accounting, asset valuation, and international taxation, for accurate and transparent financial disclosures.
- 3 Evaluate global capital markets, risk management strategies, and cost management techniques to support effective financial decision-making in a global business environment.
- 4 Demonstrate ethical and governance principles in global finance and accounting, while exploring emerging trends like digital accounting, blockchain, and AI-driven financial analysis.

Pre-requisite of course:Basic Knowledge of Finance

Teaching and Examination Scheme

Theory Hours	Tutorial Hours	Practical Hours	ESE	IA	CSE	Viva	Term Work
2	0	0	50	30	20	0	0

Contents : Unit	Topics	Contact Hours
1	Advanced Financial Accounting Principles and Practices International Accounting Standards and IFRS, Foreign Exchange Accounting, Consolidation of Financial Statements, Advanced Financial Reporting, Valuation of Assets and Liabilities, International Taxation, Analysis of Global Companies' Financial Reports.	15
2	Strategic Financial Management and Analysis Financial Statement Analysis, Global Capital Markets, Risk Management in Global Finance, Advanced Cost Management, Ethics and Governance in Global Accounting, Emerging Trends, Preparation and Analysis of Financial Statements for a Global Business Scenario.	15
Total Hours		30

Textbook :

- 1 International Accounting, A. K. Das Mohapatra, PHI Learning Pvt. Ltd, 2023

Textbook :

- 2 Advanced Accounting, Joe Ben Hoyle, Thomas Schaefer, and Timothy Douppnik, McGraw Hill, 2024

References:

- 1 Financial Accounting, Financial Accounting, Dr. S. N. Maheshwari, CA Sharad K. Maheshwari, and Dr. Suneel K. Maheshwari, Vikas Publishing, 2023
- 2 International Accounting, International Accounting, Timothy Douppnik, Mark Finn, and Giorgio Gotti, McGraw Hill, 2024

Suggested Theory Distribution:

The suggested theory distribution as per Bloom's taxonomy is as follows. This distribution serves as guidelines for teachers and students to achieve effective teaching-learning process

Distribution of Theory for course delivery					
Remember / Knowledge	Understand	Apply	Analyze	Evaluate	Higher order Thinking / Creative
20.00	30.00	25.00	15.00	10.00	0.00

Instructional Method:

- 1 PPT, Board work, Case study.