

Kathmandu University School of Management
Bachelor of Business Administration
Course Syllabus

Course Title	FINANCIAL ACCOUNTING II	
Course Code Number	ACC 202	
Credit Hours:	3	
Course Objective		
Main Objective	The objective of the course is to provide the students with the theoretical and practical knowledge in financial accounting. The course also intends to develop understanding of accounting principles and make the students conversant with the relevant accounting standards.	
Learning Unit		
Learning Unit One Net Contact Hours -6 hrs	1. Cash and Internal Control Cash and cash equivalents, Control over cash, Internal control, Bank reconciliation	
Learning Unit Two Net Contact Hours - 8 hrs	2. Investments and Receivables Investments in highly Liquid Financial Instruments, Accounting for Investments in Stocks and Bonds, Accounts Receivables and Notes Receivables	
Learning Unit Three Net Contact Hours -6 hrs	3. Inventories and Cost of Goods Sold The nature of Inventory, Income statement for a merchandiser, Inventory systems, Inventory costing methods, Valuing inventory at lower of cost or market, Methods for estimating inventory value, Analyzing the management of inventory.	
Learning Unit Four Net Contact Hours -6 hrs	4. Operating Assets Property, Plant and Equipment; Natural Resources, Intangible Assets, Amortization of Intangible Assets.	
Learning Unit Five Net Contact Hours – 5 hrs	5. Current Liabilities, Contingencies and the Time Value of Money Current Liabilities & Contingent Liabilities.	
Learning Unit Six Net Contact Hours – 5 hrs	6. Long-Term Liabilities Bonds Payable, Liability for Leases, Long-term Liabilities and Statement of Cash Flows, Deferred Tax, Pensions.	
Learning Unit Seven Net Contact Hours – 6 hrs	7. Stockholders' Equity Common Stock, Preferred Stock, Treasury Stock, Retirement of Stock, Distribution of Income to Shareholders, Statement of Stockholders' Equity, Comprehensive Income, Book Value per share, Stockholders' Equity and Statement of Cash Flows.	
Learning Unit Eight Net Contact Hours – 6 hrs	8. Financial Statement Analysis Precautions in Statement Analysis, Analysis of Comparative and Common-size Statements, Liquidity Analysis and Management of Working Capital, Solvency Analysis, Profitability Analysis, Reporting and Analyzing other Income Statement Items, Understanding Annual Report of Company.	
Total Contact Hours	48 hrs (excluding assessment and final examination)	
Basic Text	<i>Gary A. Porter and Curtis L. Norton (2007), Financial Accounting: The Impact on Decision Makers, 5th Edition, Thomson South-Western.</i>	
Other References	Anthony, Robert N. and Reece, James S (2004), <i>Accounting Principles</i> , 6 th Edition, USA: Richard D., Irwin Inc.	
Evaluation Scheme	In-Semester evaluation	50%
	End-Semester evaluation	50%
	Total	100%

Updated February 2017