GUJARAT TECHNOLOGICAL UNIVERSITY

Program Name: Master of Business Administration

Level: PG

Branch: Fintech

Course / Subject Code: MB01098011

Course / Subject Name : Financial Accounting and Reporting

W. e. f. Academic Year	2025-26
Semester	1
Category of the Course:	Core Course (CC)

Prerequisite:	Not required
Rationale:	This course equips MBA (FinTech) students with foundational knowledge of financial accounting principles, enabling them to interpret and analyze financial statements critically. In the rapidly evolving FinTech landscape, understanding financial data is crucial for strategic decision-making, regulatory compliance, and innovation in digital finance solutions. The subject bridges traditional accounting practices with emerging financial technologies, fostering skills to assess financial health, detect fraud, and apply reporting standards in tech-driven environments. By integrating core accounting knowledge with FinTech applications, students gain the competence to navigate financial complexities in startups, digital banks, and financial service ecosystems.

Course Outcome:

No.	Course Outcome	RBT Level
1	To remember fundamental Principles of Financial Accounting	RM
2	To Understand various concepts Financial & ESG reporting as well as forensic accounting	UN
3	To Apply accounting rules to prepare journals, ledgers, trial balance and final accounts	AP
4	To Analyse the financial performance of companies with the help of different tools & techniques of analysis.	AN

Teaching and Examination Scheme:

(in Total Hours (TH) per semester)					Total Credits =TH/30	Assessment Pattern & marks					Total Marks
						Theory		Tutorial / Practical			
L	T	PR	PBL	TH	C	ESE (E)	PA (M)	PA (I)	PBL (I)	ESE (V)	
45	**0**	**30**	**45**	**120**	**4**	**70**	**30**	**20**	**30**	**0**	**150**

** Problem Based Learning (PBL) aims to accommodate learning beyond syllabus as per clause 9.4 of NBA manual.*

Course Content:

Unit No.	Content	No. of Hours	Marks
1	**Fundamentals of Financial Accounting** (Theory) Introduction to Accounting Principles, Accounting concepts, conventions, and Generally Accepted Accounting Principles (GAAPs), Double-entry system and accounting cycle, Importance of accounting in the FinTech ecosystem **Recording, Classifying & Summarizing Transaction** (Theory and Numerical) Types of accounts and golden rules, Journal entries, ledger posting, and trial balance.	12	14
2	**Final Accounts of Companies** (Theory and Numerical) Corporate Profit & Loss Account and Corporate Balance Sheet (Vertical B/S only) with Schedules and adjustment entries. **Financial Reporting** (Theory) Overview of Indian Accounting Standards and International Financial Reporting Standard (IFRS), Convergence with global accounting standards with respect to BFSI sector of India	13	21
3	**Financial Statement Analysis** (Numerical) Horizontal Analysis, Vertical Analysis, Trend Analysis, Ratio Analysis **Regulatory and Legal Framework** (Theory) Role of Securities Exchange Board of India (SEBI), Ministry of Corporate Affairs (MCA), and Reserve Bank of India (RBI) in financial reporting, Compliance requirements for FinTech companies, FinTech-specific reporting and disclosure norms.	12	21
4	**Emerging Trends in Accounting and Reporting** (Theory) Digital Transformation in Accounting through AI, ML, and blockchain, Overview of Forensic Accounting and Its Relevance in FinTech, Application in digital finance and cyber fraud detection, Types of Financial Frauds i.e. Corporate frauds, Ponzi schemes, embezzlement, and cyber-financial crimes.	8	14

	ESG and Integrated Reporting (Theory) Basics of Environmental, Social & Governance (ESG) reporting, Introduction to integrated reporting framework		
5	**Practical:** Students will work for the Financial Statement Analysis of the Banks, Insurance Companies and Non-Banking Financial Companies of India. The students will also study the fraud investigation and Forensic Accounting case studies.	**30+45**	**PBL(I)+ PA(I) assessment) 50 (I)**
	Total	**120**	

Suggested Specification Table For Question Paper Design:

Distribution of Theory Marks (in %)					
R Level	**U Level**	**A Level**	**N Level**	**E Level**	**C Level**
10	20	40	30	0	0

*RM: Remember, UN: Understand, AP: Apply, AN: Analyze, EL: Evaluate, CR: Create (as per revised Blooms Taxonomy)

Suggested Learning Resources:

S. No.	**Title of Book**	**Author**	**Publication House**
1	International Accounting	A K Das Mohapatra	PHI
2	Financial Accounting	V. Rajasekaran & R. Lalitha	Pearson Publication
3	Forensic Accounting in India	Sandeep Baldava, Ramesh Chander	Taxmann Publications Pvt. Ltd.
4	Forensic Accounting	Robert Rufus, Laura Miller, William Hahn	Pearson Education
5	Financial Accounting: A South Asian Perspective	Godwin, Alderman &Sanyal	CENGAGE Learning
6	Total Management by Ratios	Rushikesh Bhattacharya	Sage Publications
7	Financial Accounting for Management –: An Analytical Perspective	Ambrish Gupta	Pearson Education

List of Journals / Periodicals / Magazines / Newspapers / Web resources, etc.

1. The Chartered Accountant
2. The Chartered Secretary
3. Indian Journal of Accounting

4. Indian Journal of Finance
5. Business India / Business Today / Business World
6. Business Standard/Economic Times/Financial Times/ Financial Express

CO-PO Mapping

Semester-1	Financial Accounting and Reporting				
	POs				
Course Outcomes	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	3	2	1	1	0
CO2	1	0	2	0	0
CO3	2	1	1	1	1
CO4	0	2	0	2	2

Legend: ‘3’ for high, ‘2’ for medium, ‘1’ for low and ‘-’ for no correlation of each CO with PO.