



BBA

Semester I

Calicut University

Communicating with Financial Data

Course Code: BBA1CJ101 • Module SYLLABUS Notes

Course Syllabus

Course Code: BBA1CJ101 | **Course Title:** Communicating with Financial Data | **Semester:** I

Module I: Introduction to Financial Communication & Accounting Framework

- Unit 1: Meaning, Definition, Scope, and Objectives of Accounting and Financial Communication.
- Unit 2: Accounting Principles, Concepts, and Conventions – Double Entry System.
- Unit 3: Recording Financial Transactions – Journal, Ledger, and Trial Balance.
- Unit 4: Understanding Financial Data Users – Internal and External Stakeholders.

Module II: Financial Statements Analysis & Reporting

- Unit 5: Trading, Profit & Loss Account, and Balance Sheet Preparation.
- Unit 6: Financial Statement Analysis – Comparative and Common Size Statements.
- Unit 7: Ratio Analysis – Liquidity, Solvency, Profitability, and Activity Ratios.
- Unit 8: Cash Flow Statement – Classification of Operating, Investing, and Financing Activities.

Module III: Corporate Financial Reporting & Ethics

- Unit 9: Corporate Annual Reports – Key Components, MD&A, and Auditor Reports.
- Unit 10: IFRS and Indian Accounting Standards (Ind AS) Overview.

- Unit 11: Financial Transparency, Ethics, and Fair Disclosure in Corporate Reporting.
- Unit 12: Visual Data Presentation – Charts, Graphs, and Dashboards for Financial Metrics.

Module IV: Communicating Financial Metrics to Stakeholders

- Unit 13: Preparing Financial Presentations for Management and Board Meetings.
- Unit 14: Investor Relations – Earnings Calls, Press Releases, and Analyst Briefings.
- Unit 15: Communicating Financial Risks, Budget Variances, and Forecasting.
- Unit 16: Technology in Financial Reporting – XBRL, ERP Systems, and BI Tools.

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