



- Preparation of banking sector- Final Accounts

### **Skills to be developed throughout the Course:**

Students will develop their analytical and oral communication skills via case study work carried out in seminar sessions. Information technology and written communication skills will be developed when completing the written assignment which will also test student's creative skills and their abilities to present theoretical informations in practical situations.

Students are encouraged to make use of IT facilities particularly web sites to support research and reading.

### **Learning Resources:**

#### **Text Books**

<b><u>Author</u></b>	<b><u>Title</u></b>	<b><u>Publisher</u></b>	<b><u>Year</u></b>
Chandler I.V. and Goldfeld S.M	The Economics of Money and Banking	Harper and Row	2007
Merrill	Financial Planning in the Bank	Macmillan	2004
Kishore M.	Advanced Accounting with Accounting Standard	ND Taxman	2007

#### e- Library Reserves

- <http://www.emeraldinsight.com/insight>
- <http://www.businessnation.com/research/subject/accounting>

#### Internet

- Ebsco Business Premier: A database containing several hundred key business and management journals with full text articles updated daily.
- Courseware: Specific research support resources and documents, selectively posted to complement and build upon materials available in proctor's methodological text. Such documentation will typically be posted regularly.
- [www.decailibrary.org](http://www.decailibrary.org)
- [www.ipl.org](http://www.ipl.org)
- [www.lib.utsa.edu/research/subject/accounting](http://www.lib.utsa.edu/research/subject/accounting)

#### Journals

- International monetary fund survey.
- Journal of money, credit and banking.
- Journal of banking and finance
- Money ,credit and banking
- Advances in Accounting
- Critical perspective on Accounting
- The British Accounting Review
- International journal of accounting

**Delivery and Teaching Strategy:** (Lecture, Online, Physical, blended, self directed through CD, web based courses and DVD)

**Methods of Instruction:** It would be based on Lecture, demonstration and assignment review. Questions are encouraged and participation is expected.

### **Assessment Strategy:**

- First Mid Term Exam: 20 Marks to be held on.....Day,.....Month, 20..
- Second Mid Term Exam: 20 Marks to be held on.....Day,.....Month, 20..
- Attendance, Participation & Assignment: 10 Marks
- Final Exam: 50 Marks
- Total: 100 Marks

**Syllabus Change Policy:** This syllabus is a guide for the course and is subject to change with advanced notice.

<b><u>Course Contents:</u></b>
Banking sector employment, Banks by type of ownership, Market share, Lending activity, Deposit activity, External borrowing by the banking sector, Regulatory activity of the National Bank.
Banking sector risks - <ul style="list-style-type: none"><li>• Credit risk,</li><li>• Liquidity risk,</li><li>• Foreign exchange risk,</li><li>• Capital adequacy</li></ul>
Banking sector productivity indicators, Banking sector profitability indicators, Aggregate statement of Income and Expenses.
Preparation of Banking sector- Final Accounts <ul style="list-style-type: none"><li>• Trail Balance</li><li>• Profit and Loss Accounts</li><li>• Balance Sheet</li></ul>