



KAUTILYA SCHOOL OF PUBLIC POLICY

GITAM (Deemed to be University)
Rudraram, Patancheru Mandal
Hyderabad, Telangana 502329

Course Code: PPOL6451	Course Title: Understanding Financial Statements	
Trimester: 3	Course Type: Skill Shop	Credits: 1
Home Program(s): MPP	Batch/Academic Year: 2024-2026	
Course Lead: Mr. Ankur Kulshrestha	Assigned T/RA:	

Course Description

This workshop is designed to introduce students to the fundamental concepts of financial statements and reporting. Students will get an introduction to accounting. They will learn the basic accounting principles and will be introduced to the Company's financial statements - Balance sheet, Profit & loss account and cash flow statements. Students will also be exposed to financial statements of not-for-profit organizations. The skill shop pedagogy will be a mix of formal lectures, case studies, classroom discussions and situation analysis.

Learning Objectives

1. Introduce students to accounting and financial statements
2. Enable students to make decisions regarding the financial health of the company

Course Outcomes

On successful completion of this workshop, students will be able to:

1. Understand the logical structure for financial statement analysis
2. Explain the basic concepts of Balance sheet, P&L, Cash flow statements

Workshop Schedule

Unit I	Sessions: 3	Introduction to financial accounting
Financial reporting systems Introduction to accounting & finance – Basic Principles Understanding revenue and capital expenditure Stakeholders in a firm Overview of financial statements - Balance sheet, Profit & Loss Contents of Balance Sheet and P&L		
Unit II	Sessions: 5	Understanding financial statements
Income vs cash flow difference Understanding cash flow statements Financial statements of Not-for-profit enterprises Introduction to capital structure Capital markets overview – Equity & debt		