

## ABOUT THE AUTHOR



Dr. N. Subramaniam Kumar, M.Com., B.A., CMA (USA), is a practicing Chartered Accountant and an Information Systems Auditor. He is a Senior member of the Institute of Chartered Accountants of India and a member of the Information Systems Audit and Control Association, USA.

He possesses more than a quarter of a century experience in Industry/Academia/Practice and Consulting. He has worked Accounting, Finance, HR and Business support functions of Corporates, with established cases.

He has headed the Faculty of Finance and Commerce, besides conducting Management Development Programmes at IIT, French Institute of Higher Studies and IIMB. He has been a Regular Guest Lecturer and FDP Resource person at National Institute of Industrial Engineering (NITIE), Mumbai. He has contributed to the University of Mumbai Post Graduate Financial Management Programme as a faculty member and supervisor.

He has been associated with the Institute of Chartered Accountants of India as a resource person for the Certificate Course in Business Valuation. He, as a resource person of the Institute of Chartered Accountants of India has conducted around 70 Henry C Corporate Assessment Programs in IT/Software industries in Coimbatore.

His interests include Corporate Training, Management Development Programs, Faculty Development Programs, Programs in Accounting, Cost, Finance & HR. He has been a JRF, Financial Modeling, Equity Research and Information Systems in Information Technology.

He actively contributes to curriculum development of Post Graduate Courses of University, participates as a key note speaker in Seminars and has organized Research Paper presentation contests. His research areas include financial performance analysis and Information Technology Security and Governance.

He has also been a resource of the Information Technology Advisory Committee of the Indian Merchants Chamber, Mumbai.

**R. Subramaniam Kumar, General Manager, Punjab National Bank Ltd**  
He is an ex-cadre bank officer in the ranks of assistant manager. The practice and audit experience includes areas like credit recovery of loans, cheque clearing.

**R. Manoharan, Director - Legal, Compliance and Corporate, Tata Steel India Iron and Steel Ltd**  
He is a former and Chartered Law Practitioner. He has the experience of the bank in a professional way, and for the last 10 years he is practicing as a Chartered Accountant. He has worked in a number of areas which include audit and taxation. The professional experience includes audit, taxation, financial management, HR, finance and general management.

**A. Sri Mahalingam, Chairman & Finance Director, Power Flow Middle East LLC, Dubai, UAE**  
Over a long career covering over 40 years, he has worked in various capacities in the field of financial accounting and reporting of multinational world. He has worked in different business organizations, responsible for financial reporting, tax, financial management, HR, finance and general management.

**Dr. S. Raja, Associate Professor, M S University**  
Over a long career covering over 40 years, he has worked in various capacities in the field of financial accounting and reporting of multinational world. He has worked in different business organizations, responsible for financial reporting, tax, financial management, HR, finance and general management.

**Suman Joshi, MBA (Finance), Assistant Vice President, Deutsche Bank**  
He has worked in various capacities in the field of financial accounting and reporting of multinational world. He has worked in different business organizations, responsible for financial reporting, tax, financial management, HR, finance and general management.

**Pavan Puri, MBA (Finance), ACA, Chartered Accountant, Senior Analyst at Eram Holdings**  
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**Vijay Chandrasekar, PGDM - Finance (IR), Senior Research Analyst, Nomura Securities Co.**  
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**Prof. Pradeep Singh, Ph.D., D.Phil., Chartered Accountant, Director, Government of Punjab**  
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Nalayram Subramaniam, Chartered Accountant



Workbooks: "Checkbook" (1) To (10) Check Form Color + Value  
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Profit After Tax - Profit Before Tax is not equal to Profit Before Tax \* Tax Rate  
Maggie (The Opening TB is taller) If dr/total = credit then Workbooks: "Balance" (1) Range ("C1") Value = dr/total Workbooks: "Checkbook" (1) Actuals

Foreword by: **Dr. R. Balakrishnan Nair, Senior, IIMB and former Executive Director, IIMB**  
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### SPECIAL FEATURES

- Holistic approach - Conceptual, Technical, Managerial, Governance, Regulatory, Analytical, and Information Technological aspects of financial accounting and reporting.
- Comprehensive coverage of Top 50 Sectors (Basis on Financial Accounting and Reporting)
- Reviews the Reporting Standards and conceptual aspects such as Recognition, Measurement, Presentation, Disclosure and Der-recognition aspects of financial accounting and reporting.
- Compares key relative reporting requirements of IFRS, US GAAP, INDIAN AS and FRIS for SMEs
- Discusses financial analysis and financial reporting on the basis of published Annual reports of Indian as well as foreign companies.
- Provides discussion on 'best practices', Comparison of Profit as per tax regulations, Deferred Tax Asset/Liability and TDS
- Discusses concepts such as Fair Value Accounting in simple language and with illustrative examples.
- Demonstrates application of Microsoft Excel and VBA for Excel in financial accounting, preparation of financial statements, financial analysis and finance modeling and provides downloadable resources for better understanding and practice.
- Illustrates intriguing aspects such as 'You are selling business entity may result to 'window dressing' and generate profit out of losses/losses even without selling asset?'
- Equips Board Members, Non-Accounting and Non-Finance managers with more than the requisite knowledge of Financial Accounting and Reporting and thereby helps them add value to their practice.
- Includes discussion on parametric evaluation of financial accounting and reporting processes