

SAINT CLARET COLLEGE, ZIRO
COMMERCE
SYLLABUS AS PER RGU SEMESTRAL SCHEME
(Subjected to syllabus enrichment by SCCZ for Claretines)
Semester VI
GROUP B: (ACCOUNTING & FINANCE)
BCM 604: Financial Analysis & Reporting

Total Marks: 100 (80- End Semester and 20- Sessional)

Objectives: Having studied this paper, a student will be able to:

- a. *Analyze the meaning and concept of Financial Statements*
- b. *Understand the accounting procedure from Cash flow and Fund flow statement*
- c. *Understand the tools and techniques of Financial Statement Analysis*
- d. *Grip the idea about Financial Report and Annual Report preparation.*

Unit 0: Baseline Analysis: Introduction of basic concepts, objectives, and goal setting.

Unit I: Financial Statements: Nature & objectives of Financial Statements, Uses & Limitations of Financial Statements, Stakeholders of financial statements, Income Statement, Consolidated Financial Statements.

Unit II: Cash Flow and Funds Flow Statements: Cash Flow Statement: Concept, Process and Preparation with numerical as per AS-03; Funds Flow Statement: Sources and Uses of Funds (Theory and numerical).

Unit III: Tools and Techniques of Financial Statement Analysis: Comparative Statement, Common Size Statement, Trend Analysis (Theory and numerical).

Unit IV: Financial Report Preparation: Need of financial reporting; Types and preparation of financial reports as per Companies Act 2013, Window Dressing, Recent scams in Financial Reporting after 2000.

Unit V: Annual Reports: Content of Annual Reports, Quality of Financial Reporting, Users of Reports; Reporting regulation in India, Reporting regulations for Partnership firms.

Unit 100: Advanced Skills: Journal/magazine article discussion assignment; seminar presentation.

Recommended Readings:

Boruah, Debananda (2015). *Financial Statement Analysis*, New Delhi: Deepak Offset.

Sinha, Gokul (2012). *Financial Statement Analysis*. New Delhi: PHI Learning Private Limited.

Sikider, S., & Gautam H.C. (2014). *Financial Statement Analysis*. Kolkata: New Central Book Agency.

Paul, S. K. (2008). *Financial Statement Analysis*. Kolkata: New Central Book Agency.

Srinivas, K. T, (2019). Professional Skepticism and Corporate Financial Frauds in India, *The Management Accountant*, 53 (09), 45-48.

Sharma, P., & Gupta, S. (2019) A comparative study on effect of IFRS on Profitability of selected companies in Developed and Developing countries, *Indian Journal of Finance*, 53 (09), 65-73.

Objectives of Financial Statements. Retrieved from
<http://epgp.inflibnet.ac.in/Home/ViewSubject?catid=6>