

GUJARAT UNIVERSITY

K. S. SCHOOL OF BUSINESS MANAGEMENT

[Five Years' (Full-time) M.B.A. Integrated Degree Course] Third Year B.B.A. (SEM – V)

KS_M_CC_354 Financial Analysis and Reporting

3 credit course

Objective:

Financial Statements are used by internal and external stake holders including shareholders, managers, suppliers, lending institutions, employees, regulatory authorities, Labour unions, analysts and public at large for to take various decisions. Thus analysis of financial statement is very much significant from the view point of all the users. The objective of this course is to equip the students with the skills of analyzing the financial statements and understand reports made by the organizations. The course includes basic understanding of financial accounting, financial statements, regulatory requirements of accounting, techniques of analysis and financial reporting.

MODULE: 1 (20%)

- General Structure of Financial Accounting
- Understanding Financial Statements

MODULE: 2 (20%)

- Regulatory Requirements of Financial Accounting
- Meaning, Objectives and Significance of Financial Statement Analysis
- Procedure of Analysis and Sources of Information
- Techniques of Analysis

MODULE: 3 (20%)

- Analysis of Business Performance through Ratios
- Economic Value Added

MODULE: 4 (20%)

- Cash flow Statement

MODULE: 5 (20%)

- Reporting to Management
- Understanding Annual Report of a company

No of lectures in semester: Approximately 40 to 45 Hrs.

Assignments: Minimum 3 Assignments

Evaluation Pattern:

Continuous Evaluation	30%
Mid-Sem. Exam	20%
End-Sem. Exams	50%

Reference Books:

- Financial Statement Analysis and Reporting by P.M. Rao (PHI)
- Financial Statement Analysis by Charles Gibson (CENGAGE)
- Understanding Financial Statements by Lyn Fraser & Aileen Ormiston (PHI)
- Financial Statement Analysis: a practitioner's guide by Martin Fridson (Wiley)
- Financial Statement Analysis by K.R. Subramanyam & John Wild (TMH)