

INSTITUTE	FACULTY OF MANAGEMENT STUDIES
PROGRAM	BACHELOR OF BUSINESS ADMINISTRATION (HONS.)
SEMESTER	6
COURSE TITLE	UNDERSTANDING CORPORATE FINANCIAL STATEMENTS
COURSE CODE	04BB0613
COURSE CREDITS	3

Course Outcomes: After completion of this course, student will be able to:

- 1 Gain in-depth Understand & Knowledge about different components in the financial statement and their significance to assess the healthiness of the firm
- 2 Analyse & Interpret different financial activities of the firm between two periods and understand how those activities influence on financial healthiness of the firm
- 3 Analyse various ratios with interpretation

Pre-requisite of course:N/A

Teaching and Examination Scheme

Theory Hours	Tutorial Hours	Practical Hours	ESE	IA	CSE	Viva	Term Work
3	0	0	50	30	20	0	0

Contents : Unit	Topics	Contact Hours
1	Corporate Financial Statements Introduction, Preparation And Presentation Of Financial Statements, Schedule III Of The Companies Act, 2013, General Instructions For The Preparation Of Balance Sheet And Profit And Loss Account, Presentation Of Balance Sheet, Form Of Balance Sheet, Disclosure Requirement: Schedules Forming Part Of Financial Statements/Annual Report, Form Of Statement Of Profit & Loss, General Instructions For Preparation Of Statement Of Profit & Loss, True & Fair View Of Financial Statements	12
2	Analysis & Interpretation of Financial Statements-I Common size, Comparative and Trend Analysis of Financial statement. Ratio Analysis-meaning, objectives, advantages and limitations, classification of financial ratios. Liquidity and Solvency ratios with case studies.	10
3	Analysis & Interpretation of Financial Statements-II Profitability Ratios, Market Test Ratios, Turnover ratios with case studies.	14
Total Hours		36

Textbook :

- 1 Management Accounting , Khan M.Y & Jain P.K, Mac-Graw hill publication, 2018
- 2 Company accounts, Maheshwari S N & Maheshwari Suneet K, S. Chand & Company Ltd, 2017

References:

- 1 Finance for Non-Finance, Finance for Non-Finance, Vishal Thakkar , TV18 Broad cast Ltd, 2014
- 2 Romancing Balance sheet for anyone who owns, runs or manages a business, Romancing Balance sheet for anyone who owns, runs or manages a business, Anil Lamba, CNBCTV18 Drawbridge Publication, 2016
- 3 Finance made easy Series (Box set), Finance made easy Series (Box set), N. Ramachandran and RamkumarKakakni, Mac-Graw hill publication, 2014

Suggested Theory Distribution:

The suggested theory distribution as per Bloom's taxonomy is as follows. This distribution serves as guidelines for teachers and students to achieve effective teaching-learning process

Distribution of Theory for course delivery and evaluation					
Remember / Knowledge	Understand	Apply	Analyze	Evaluate	Higher order Thinking
10.00	20.00	25.00	25.00	10.00	10.00

Instructional Method:

- 1 Theory

Supplementary Resources:

- 1 https://ddceutkal.ac.in/Syllabus/MCOM/Corporate_Financial_Accounting.pdf