

Course No.: 602

FINANCIAL STATEMENT ANALYSIS (FSAS XXII)

Marks: 80

Hours: 40

Objective : The basic aim of this course is to acquaint students with the skill of Financial Statement Analysis.

Course Contents:

- Unit - I :** Financial statement Analysis, Meaning, Significance, Types and Limitation of Financial Statements. Accounting Choices/Practices, Comparative and Common Size Statement, Value Added Statement and Economic Value added Statements. 20 : 10 hrs
- Unit- II:** Ratio Analysis - Classification of Ratios, Advantages and its limitation. Profitability Ratio, Solvency Ratio, Activity Ratio, Profit and Loss Account Ratio, Balance sheet and Composite Ratios. 20 : 10 hrs
- Unit – III:** Concept of Financial Reporting, Reporting of Corporate Social Responsibility, Reporting of Corporate Governance, Status of Corporate Reporting in India. 20 : 10 hrs
- Unit – IV:** Financial reporting by banks and NBFCs and Insurance Companies; RBI guidelines, IRDA Guidelines . 20 : 10 hrs.

Text and Reference Books :

1. R.L. Gupta: Financial Statement Analysis, Sultan Chand, New Delhi
2. Penman: Financial Statement Analysis and Security Valuation.
3. Wild: Financial Statement Analysis, Tata Mc Graw Hill, New Delhi.
4. Foster: Financial Statement Analysis, Pearson, New Delhi.
5. Sikider & Gautam: Financial Statement Analysis, New Central Book Agency, Hyderabad.