

|  |                                |
|--|--------------------------------|
| <b>SEMESTER: VI</b>                                    |                                |
| <b>COURSE NAME: FINANCIAL REPORTING &amp; ANALYSIS</b> |                                |
| <b>COURSE TYPE: MINOR ELECTIVE</b>                     | <b>COURSE CODE: B3BMS2364F</b> |
| <b>CREDIT: 4</b>                                       | <b>Marks: 100</b>              |

### LEARNING OBJECTIVES:

This develops an ability to understand, analyse and interpret the basic framework of financial reporting.

### LEARNING OUTCOMES:

On successful completion of the course the learner will:

1. have a conceptual base of financial reporting
2. have knowledge about all the components of financial statements as required by the laws, standards and GAAP.
3. be able to prepare, analyse and interpret financial statements.
4. gain understanding of emerging areas of financial reporting.

### DETAILED SYLLABUS:

#### Unit 1: Introduction (2L)

- Financial Reporting: Concept, objectives, users of financial reports;
- Accounting Standards and converged Indian Accounting Standards (Ind-AS) relevant to the financial statements

#### Unit 2: Preparation of Corporate Financial Report (22L)

- Preparation of financial statements of a company: Balance sheet, Statement of Profit & Loss, Cash Flow statement, Statement of changes in Equity, Notes to the accounts
- Understanding the other contents of a Corporate Annual Report: Director's Report, Management Discussion & Analysis, Corporate Governance Report and Sustainability Report: CSR including BRSR Core (concept only)

#### Unit 3: Financial Statement Analysis (22L)

- Concept, Objectives, Types, Techniques (Common size financial statements, Comparative financial statements, Trend Analysis);
- Ratio Analysis: Liquidity ratios, Profitability ratios, Solvency ratios, Turnover ratios, Market based ratios, Valuation based ratios
- Du Pont Analysis, Cash Flow Analysis

#### Unit 4: Recent Trends in Financial Reporting (4L)

- ESG & Integrated Reporting – Meaning, Purpose, features
- Value Added Statement- Concept, elements, preparation

### SUGGESTED TEXT BOOKS/ READING MATERIALS:

- 📖 Bhattacharya, K. A. Corporate Financial Reporting and Analysis. PHI Learning.
- 📖 Gupta, A. Financial Accounting for Management: An Analytical Perspective. Pearson Education.
- 📖 Lal, J., & Gauba, S. Financial Reporting and Analysis. Himalaya Publishing House.
- 📖 Sapra, R., Kaur, K., & Chawla, K. Financial Reporting and Analysis. Wisdom Publications.

*The latest editions of the textbooks listed above may be referred.*