

Semester Lecture Plan

Name of the college: Government College of Arts Science and Commerce, Sanquelim Goa

Name of Faculty: Ms. Yakshita Kiran Vengurlekar

Subject: Financial Statement Analysis and Interpretation

Paper code: VOG503

Program/Course: T.Y. B.Voc

Division:

Academic year: 2024 - 2025

Semester: V

Total Lectures: 45

Course Objectives:

- a) To familiarise students with the various concepts of Corporate financial statements.
- b) To enable learners to understand the techniques of analysis.
- c) To enable learners to understand the corporate Reports.

Course Outcome: After completion of the course, the students will be equipped with the following

- a) Explain the various concept of Corporate financial statements.
- b) Apply the techniques of analysis.
- c) Discuss the corporate Reports

Student Learning Outcome: After completion of the course, the students will be equipped with the following

- a) Understanding various concepts of Corporate Financial Statement
- b) Use analytical procedures to analyse Financial Statements
- c) Understand Corporate Reports

Month	Lectures From: To:		No. of lectures allotted	Topic, Subtopic to be covered	Exercises/ Assignments	ICT Tools	Reference books
July 2024	01/07/24	31/07/24	12	<p>Unit 1: Corporate Financial Statements Corporate Financial Statements: meaning of financial statement, objectives of preparation of financial statement, Nature, uses and limitations of financial statement. Corporate Financial Statements: Profit and loss account statement, Balance sheet (Include practical problems)</p>	<p>Question and answers, problem solving, ISA, quiz, Case Studies</p>	<p>Interactive panels, Power Point Presentations, PDF's, Google classrooms</p>	<p>Financial Statement Analysis and interpretation- Dr Mehul Chattbar</p> <p>Mukherjee, A., & Hanif, M. Modern Accountancy. New Delhi: Tata McGraw Hill</p> <p>Jain, & Narang Advanced Accountancy. New Delhi: Kalyani Publishers.</p>

August 2024	01/08/24	31/08/24	14	<p>Unit 1: Corporate Financial Statements: cash flow statement. (Include practical problems)</p> <p>Unit 2: Techniques of Analysis Meaning of Analysis of Financial Statement, Meaning of Financial Statement Interpretation, Procedure for Analysis and Interpretation, Types of Financial Statement Analysis, Techniques of Analysis and Interpretation: Comparative Financial Statement Analysis, Common Size Statements Analysis, (include practical problems)</p>	Question and answers, problem solving, consumer survey, quiz, Case Studies.	Interactive panels, Power Point Presentations, PDF's, Google classrooms	<p>Financial Statement Analysis and interpretation- Dr Mehul Chattbar</p> <p>Mukherjee, A., & Hanif, M. Modern Accountancy. New Delhi: Tata McGraw Hill</p> <p>Jain, & Narang Advanced Accountancy. New Delhi: Kalyani Publishers.</p>
September 2024	01/09/24	30/10/24	09	<p>Unit 2: Techniques of Analysis Trend Analysis and Ratio Analysis (include practical problems)</p> <p>Unit 3: Understanding Corporate Reports Understanding Annual Report of a Company including insurance, & banking, Director's Report, auditor report, Management Discussion and Analysis, Notes to Account.</p>	Case studies, Question and answers, ISA, problem solving, quiz	Interactive panels, Power Point Presentations, PDF's, Google classrooms	<p>Financial Statement Analysis and interpretation- Dr Mehul Chattbar</p> <p>Mukherjee, A., & Hanif, M. Modern Accountancy. New Delhi: Tata McGraw Hill</p> <p>Jain, & Narang Advanced Accountancy. New Delhi: Kalyani Publishers.</p>

October 2024	01/10/2024	22/10/2024	10	Unit 3: Understanding Corporate Reports Report, auditor report, Management Discussion and Analysis, Notes to Account. Revision	Case studies, Question and answers, problem solving, quiz	Interactive panels, Power Point Presentations, PDF's, Google classrooms	Annual reports of Companies
Total Lectures			45				

Component	Max Marks
ISA 1	8
ISA 2	7
Practical	
Project	
Semester End Exam	60