

## Semester Lecture Plan

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

**Name of Faculty: Khemraj  
Alias Sangam Shet**

**Subject: Financial Statement Analysis**

**Paper code: CFA 203**

**Program/Course: S.Y. B. Com**

**Division: Not Applicable**

**Academic year: 2024 - 2025**

**Semester: IV**

**Total Lectures: 60 Lectures**

### **Course Objectives:**

- 1) To enable learners to understand the meaning, components significance of financial statements and tools for analysing financial statements.
- 2) To acquaint learners with skills in analysing financial statements with the help of ratio analysis.
- 3) To understand learners with skills in analysing financial statements with the help of ratio analysis.
- 4) To impart skills to learners for the preparation of Cash Flow statements.

### **Course Learning Outcome:**

- 1) Understand the conceptual framework of Financial Statement Analysis.
- 2) Understand the importance of ratios in analysing Financial Statements.
- 3) Acquaint with the latest tools and methods of analysing financial information.
- 4) Understand the intricacies in the preparation of cash flow statement as per AS-3.

Month	Lectures		No. of Lectures	Topics, Subtopics to be covered	Exercise/ Assignment	ICT Tools	Reference Books
	From:	To:					
December 2024 to January 2025	09/12/2024	03/01/2025	07	<b>Unit- I Introduction to Financial Statement Analysis</b>  Meaning and objectives of financial statement analysis, types of financial statement analysis problems on the preparation of the Comparative Statement of Profit and Loss and Balance Sheet	Preparation of Comparative Final account at least 5 illustrations	Offline Classes	Radhaswami M –Advanced Accountancy.  Jain & Narang –Advanced Accountancy.  Shukla M., Grewal T. Advanced Accounts

**\* Assessment Rubrics**

Component	Max Marks
ISA 1	10
ISA 2	10
ISA 3	10
Practical	
Project	
Semester End Exam	80

