

Lecture Plan		
Name of the College: Government College of Arts, Science and Commerce. Sanquelim - Goa		
Name of Faculty: Ms.Kalashri Lotlikar	Subject: Financial Statement Analysis	
Paper code: CFA-203	Program: B.Com	Division:
Academic year: 2024-2025	Semester: IV	Total Lectures: 50
Course Objectives: Objectives of the Course are: <ol style="list-style-type: none"> 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 of analysing financial statements with the help of ratio analysis. 3. To understand the latest tools to analyse and interpret financial statements. 4. To impart skills to learners for preparation of cash flow statement. 		
Course Outcome: After completion of this course, the learners will be able to: <ol style="list-style-type: none"> 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. 		
Student Learning Outcome:		

At the end of the course student will be able to:

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 of analysing financial statements with the help of ratio analysis.
3. To understand the latest tools to analyse and interpret financial statements.
4. To impart skills to learners for preparation of cash flow statement.

Month	Lecture From	Lecture To	No. of lectures allotted	Topic, Subtopic to be covered	Exercise/ Assignment	ICT Tools	Reference books
January	6/01/2025	11/01/2025	04	Practical problem on Comparative Statement		Smart Board/Power point presentation	Jain, & Narang. (2014). Advanced Accountancy. Kalyani Publishers. Gupta, S., Sharma, R. K., & Gupta, N. (2018). Financial Management: Theory & Practice. Kalyan Publishers. Tulsian, P. C. (2023). Accountancy. S. Chand & Co. Publisher.
				Practical problem on Comparative Statement			
				Practical problem on Common size Statement			
				Practical problem on Common size Statement			
	13/01/2025	18/01/2025		Practical problem on Trend analysis	Home work Problems to solve	Smart Board/Power point presentation	Jain, & Narang. (2014). Advanced Accountancy. Kalyani Publishers.

						<p>Gupta, S., Sharma, R. K., & Gupta, N. (2018). Financial Management: Theory & Practice. Kalyan Publishers.</p> <p>Tulsian, P. C. (2023). Accountancy. S. Chand & Co. Publisher.</p>
			Practical problem on Trend analysis	Home work Problems to solve	Smart Board/Power point presentation	<p>Jain, & Narang. (2014). Advanced Accountancy. Kalyani Publishers.</p> <p>Gupta, S., Sharma, R. K., & Gupta, N. (2018). Financial Management: Theory & Practice. Kalyan Publishers.</p> <p>Tulsian, P. C. (2023). Accountancy. S. Chand & Co. Publisher.</p>
			Practical problems on Trend Analysis		Smart Board/Power point presentation	<p>Jain, & Narang. (2014). Advanced Accountancy. Kalyani Publishers.</p> <p>Gupta, S., Sharma, R. K., & Gupta, N. (2018). Financial Management: Theory & Practice. Kalyan Publishers.</p> <p>Tulsian, P. C. (2023). Accountancy. S. Chand & Co. Publisher.</p>
			Unit 2: Ratio Analysis Analysis Meaning and usefulness of Financial Ratios, Analyzing Financial Statements through Ratios:		Smart Board/Power point presentation	<p>Jain, & Narang. (2014). Advanced Accountancy. Kalyani Publishers.</p>

					<p>Gupta, S., Sharma, R. K., & Gupta, N. (2018). Financial Management: Theory & Practice. Kalyan Publishers.</p> <p>Tulsian, P. C. (2023). Accountancy. S. Chand & Co. Publisher.</p>
20/01/2025	25/01/2025	Unit 2: Ratio Analysis and Dupont Analysis Meaning and usefulness of Financial Ratios, Analyzing Financial Statements through Ratios:	Home work Problems to solve	Smart Board/Power point presentation	<p>Jain, & Narang. (2014). Advanced Accountancy. Kalyani Publishers.</p> <p>Gupta, S., Sharma, R. K., & Gupta, N. (2018). Financial Management: Theory & Practice. Kalyan Publishers.</p> <p>Tulsian, P. C. (2023). Accountancy. S. Chand & Co. Publisher.</p>
		Practical problems on calculations of various ratios	Home work Problems to solve	Smart Board/Power point presentation	<p>Jain, & Narang. (2014). Advanced Accountancy. Kalyani Publishers.</p> <p>Gupta, S., Sharma, R. K., & Gupta, N. (2018). Financial Management: Theory & Practice. Kalyan Publishers.</p> <p>Tulsian, P. C. (2023). Accountancy. S. Chand & Co. Publisher.</p>
		Practical problems on calculations of various ratios		Smart Board/Power point presentation	<p>Jain, & Narang. (2014). Advanced Accountancy. Kalyani Publishers.</p>

						<p>Gupta, S., Sharma, R. K., & Gupta, N. (2018). Financial Management: Theory & Practice. Kalyan Publishers.</p> <p>Tulsian, P. C. (2023). Accountancy. S. Chand & Co. Publisher.</p>
			Practical problems on calculations of various ratios		Smart Board/Power point presentation	<p>Jain, & Narang. (2014). Advanced Accountancy. Kalyani Publishers.</p> <p>Gupta, S., Sharma, R. K., & Gupta, N. (2018). Financial Management: Theory & Practice. Kalyan Publishers.</p> <p>Tulsian, P. C. (2023). Accountancy. S. Chand & Co. Publisher.</p>
27/02/2024	01/02/2024		Practical problems on calculations of various ratios		Smart Board/Power point presentation	<p>Jain, & Narang. (2014). Advanced Accountancy. Kalyani Publishers.</p> <p>Gupta, S., Sharma, R. K., & Gupta, N. (2018). Financial Management: Theory & Practice. Kalyan Publishers.</p> <p>Tulsian, P. C. (2023). Accountancy. S. Chand & Co. Publisher.</p>
			Practical Problems on Calculations of various ratios		Smart Board/Power point presentation	<p>Jain, & Narang. (2014). Advanced Accountancy. Kalyani Publishers.</p>

						<p>Gupta, S., Sharma, R. K., & Gupta, N. (2018). Financial Management: Theory & Practice. Kalyan Publishers.</p> <p>Tulsian, P. C. (2023). Accountancy. S. Chand & Co. Publisher.</p>
			Ratio analysis Problems			
			Ratio analysis Problems			Economic Value added (EVA): Evolution of EVA concept, EVA concept, Market value added,
03/02/2024	08/02/2025		Dupont analysis: Concept, principles and types of Dupont analysis		Smart Board/Power point presentation	<p>Jain, & Narang. (2014). Advanced Accountancy. Kalyani Publishers.</p> <p>Gupta, S., Sharma, R. K., & Gupta, N. (2018). Financial Management: Theory & Practice. Kalyan Publishers.</p> <p>Tulsian, P. C. (2023). Accountancy. S. Chand & Co. Publisher.</p>
			Dupont analysis: Concept, principles and types of Dupont analysis		Smart Board/Power point presentation	<p>Jain, & Narang. (2014). Advanced Accountancy. Kalyani Publishers.</p> <p>Gupta, S., Sharma, R. K., & Gupta, N. (2018). Financial Management: Theory & Practice. Kalyan Publishers.</p>

10/02/2025	15/02/2025

			Tulsian, P. C. (2023). Accountancy. S. Chand & Co. Publisher.
Dupont analysis: Concept, principles and types of Dupont analysis		Smart Board/Power point presentation	Jain, & Narang. (2014). Advanced Accountancy. Kalyani Publishers. Gupta, S., Sharma, R. K., & Gupta, N. (2018). Financial Management: Theory & Practice. Kalyan Publishers. Tulsian, P. C. (2023). Accountancy. S. Chand & Co. Publisher.
Dupont analysis: Concept, principles and types of Dupont analysis		Smart Board/Power point presentation	Jain, & Narang. (2014). Advanced Accountancy. Kalyani Publishers. Gupta, S., Sharma, R. K., & Gupta, N. (2018). Financial Management: Theory & Practice. Kalyan Publishers. Tulsian, P. C. (2023). Accountancy. S. Chand & Co. Publisher.
Overview of EVA		Smart Board/Power point presentation	Jain, & Narang. (2014). Advanced Accountancy. Kalyani Publishers. Gupta, S., Sharma, R. K., & Gupta, N. (2018). Financial Management: Theory & Practice. Kalyan Publishers.

					Tulsian, P. C. (2023). Accountancy. S. Chand & Co. Publisher.
		Importance of EVA, Advantages of EVA, Limitations of EVA (Theory only)		Smart Board/Power point presentation	<p>Jain, & Narang. (2014). Advanced Accountancy. Kalyani Publishers.</p> <p>Gupta, S., Sharma, R. K., & Gupta, N. (2018). Financial Management: Theory & Practice. Kalyan Publishers.</p> <p>Tulsian, P. C. (2023). Accountancy. S. Chand & Co. Publisher.</p>
		Importance of EVA, Advantages of EVA, Limitations of EVA (Theory only)		Smart Board/Power point presentation	<p>Jain, & Narang. (2014). Advanced Accountancy. Kalyani Publishers.</p> <p>Gupta, S., Sharma, R. K., & Gupta, N. (2018). Financial Management: Theory & Practice. Kalyan Publishers.</p> <p>Tulsian, P. C. (2023). Accountancy. S. Chand & Co. Publisher.</p>
		Limitations of EVA		Smart Board/Power point presentation	<p>Jain, & Narang. (2014). Advanced Accountancy. Kalyani Publishers.</p> <p>Gupta, S., Sharma, R. K., & Gupta, N. (2018). Financial Management: Theory & Practice. Kalyan Publishers.</p>

17/02/2025	22/02/2025

			Tulsian, P. C. (2023). Accountancy. S. Chand & Co. Publisher.
Limitations of EVA		Smart Board/Power point presentation	Jain, & Narang. (2014). Advanced Accountancy. Kalyani Publishers. Gupta, S., Sharma, R. K., & Gupta, N. (2018). Financial Management: Theory & Practice. Kalyan Publishers. Tulsian, P. C. (2023). Accountancy. S. Chand & Co. Publisher.
Calculations on EVA		Smart Board/Power point presentation	Jain, & Narang. (2014). Advanced Accountancy. Kalyani Publishers. Gupta, S., Sharma, R. K., & Gupta, N. (2018). Financial Management: Theory & Practice. Kalyan Publishers. Tulsian, P. C. (2023). Accountancy. S. Chand & Co. Publisher.
Calculations on EVA		Smart Board/Power point presentation	Jain, & Narang. (2014). Advanced Accountancy. Kalyani Publishers. Gupta, S., Sharma, R. K., & Gupta, N. (2018). Financial Management: Theory & Practice. Kalyan Publishers.

March						Tulsian, P. C. (2023). Accountancy. S. Chand & Co. Publisher.
			Calculating EVA		Smart Board/Power point presentation	Jain, & Narang. (2014). Advanced Accountancy. Kalyani Publishers. Gupta, S., Sharma, R. K., & Gupta, N. (2018). Financial Management: Theory & Practice. Kalyan Publishers. Tulsian, P. C. (2023). Accountancy. S. Chand & Co. Publisher.
	24/02/2025	01/03/2025/	Calculating EVA	Home work Problems to solve	Smart Board/Power point presentation	Jain, & Narang. (2014). Advanced Accountancy. Kalyani Publishers. Gupta, S., Sharma, R. K., & Gupta, N. (2018). Financial Management: Theory & Practice. Kalyan Publishers. Tulsian, P. C. (2023). Accountancy. S. Chand & Co. Publisher.
			Balance Scorecard		Smart Board/Power point presentation	Jain, & Narang. (2014). Advanced Accountancy. Kalyani Publishers. Gupta, S., Sharma, R. K., & Gupta, N. (2018). Financial Management: Theory & Practice. Kalyan Publishers.

						Tulsian, P. C. (2023). Accountancy. S. Chand & Co. Publisher.
			Balance Scorecard		Smart Board/Power point presentation	<p>Jain, & Narang. (2014). Advanced Accountancy. Kalyani Publishers.</p> <p>Gupta, S., Sharma, R. K., & Gupta, N. (2018). Financial Management: Theory & Practice. Kalyan Publishers.</p> <p>Tulsian, P. C. (2023). Accountancy. S. Chand & Co. Publisher.</p>
			Balance Scorecard		Smart Board/Power point presentation	<p>Jain, & Narang. (2014). Advanced Accountancy. Kalyani Publishers.</p> <p>Gupta, S., Sharma, R. K., & Gupta, N. (2018). Financial Management: Theory & Practice. Kalyan Publishers.</p> <p>Tulsian, P. C. (2023). Accountancy. S. Chand & Co. Publisher.</p>
03/03/2025	8/03/2025		Balance Scorecard		Smart Board/Power point presentation	<p>Jain, & Narang. (2014). Advanced Accountancy. Kalyani Publishers.</p> <p>Gupta, S., Sharma, R. K., & Gupta, N. (2018). Financial Management: Theory & Practice. Kalyan Publishers.</p>

						Tulsian, P. C. (2023). Accountancy. S. Chand & Co. Publisher.
10/3/2025	15/03/2025		Unit 4: Cash Flow Statements Direct and indirect method, preparation, and presentation of Cash Flow Statement as per indirect method and IND AS 3		Smart Board/Power point presentation	Jain, & Narang. (2014). Advanced Accountancy. Kalyani Publishers. Gupta, S., Sharma, R. K., & Gupta, N. (2018). Financial Management: Theory & Practice. Kalyan Publishers. Tulsian, P. C. (2023). Accountancy. S. Chand & Co. Publisher.
			Unit 4: Cash Flow Statements Direct and indirect method, preparation, and presentation of Cash Flow Statement as per indirect method and IND AS 3		Smart Board/Power point presentation	Jain, & Narang. (2014). Advanced Accountancy. Kalyani Publishers. Gupta, S., Sharma, R. K., & Gupta, N. (2018). Financial Management: Theory & Practice. Kalyan Publishers. Tulsian, P. C. (2023). Accountancy. S. Chand & Co. Publisher.
			Unit 4: Cash Flow Statements Direct and indirect method, preparation, and presentation of Cash Flow Statement as per indirect method and IND AS 3			Jain, & Narang. (2014). Advanced Accountancy. Kalyani Publishers. Gupta, S., Sharma, R. K., & Gupta, N. (2018). Financial Management: Theory & Practice. Kalyan Publishers.

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			Unit 4: Cash Flow Statements Direct and indirect method, preparation, and presentation of Cash Flow Statement as per indirect method and IND AS 3		Smart Board/Power point presentation	Jain, & Narang. (2014). Advanced Accountancy. Kalyani Publishers. Gupta, S., Sharma, R. K., & Gupta, N. (2018). Financial Management: Theory & Practice. Kalyan Publishers. Tulsian, P. C. (2023). Accountancy. S. Chand & Co. Publisher.
17/03/2025	22/03/2025		Problems on Cash Flow Statements		Smart Board/Power point presentation	Jain, & Narang. (2014). Advanced Accountancy. Kalyani Publishers. Gupta, S., Sharma, R. K., & Gupta, N. (2018). Financial Management: Theory & Practice. Kalyan Publishers. Tulsian, P. C. (2023). Accountancy. S. Chand & Co. Publisher.
			Problems on Cash Flow Statements		Smart Board/Power point presentation	Jain, & Narang. (2014). Advanced Accountancy. Kalyani Publishers.

April						<p>Gupta, S., Sharma, R. K., & Gupta, N. (2018). Financial Management: Theory & Practice. Kalyan Publishers.</p> <p>Tulsian, P. C. (2023). Accountancy. S. Chand & Co. Publisher.</p>
	24/03/2025	29/03/2025		Problems on Cash Flow statement	Smart Board/Power point presentation	<p>Jain, & Narang. (2014). Advanced Accountancy. Kalyani Publishers.</p> <p>Gupta, S., Sharma, R. K., & Gupta, N. (2018). Financial Management: Theory & Practice. Kalyan Publishers.</p> <p>Tulsian, P. C. (2023). Accountancy. S. Chand & Co. Publisher.</p>
	31/03/2025	04/04/2025		Problems on Cash Flow statement	Smart Board/Power point presentation	<p>Jain, & Narang. (2014). Advanced Accountancy. Kalyani Publishers.</p> <p>Gupta, S., Sharma, R. K., & Gupta, N. (2018). Financial Management: Theory & Practice. Kalyan Publishers.</p> <p>Tulsian, P. C. (2023). Accountancy. S. Chand & Co. Publisher.</p>

Assessment Rubrics	07/04/2025	12/04/2025	Revision Goa university previous years Papers solving		Smart Board/Power point presentation	Jain, & Narang. (2014). Advanced Accountancy. Kalyani Publishers. Gupta, S., Sharma, R. K., & Gupta, N. (2018). Financial Management: Theory & Practice. Kalyan Publishers. Tulsian, P. C. (2023). Accountancy. S. Chand & Co. Publisher.
	Component	Max Marks				
	ISA 1	10				
	ISA 2	10				
	Practical					
	Project					
	Semester End Exam	80				
		100				