

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: 2025- 2026	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 2025	30/06/2025	5/07/2025	03	Unit 1: Corporate Financial Statements Corporate Financial Statements: meaning of financial statement, objectives of preparation of financial statement,	Question and answers, problem solving, ISA, quiz, Case Studies	Power Point Presentation s, PDF's, Google classrooms	Financial Statement Analysis and interpretation- Dr Mehul Chattbar
July 2025	07/07/2025	12/07/2025	03	Nature, uses and limitations of financial statement. Corporate Financial Statements: Profit and loss account statement, Balance sheet (Include practical problems)			Mukherjee, A., & Hanif, M. Modern Accountancy. New Delhi: Tata McGraw Hill
July 2025	14/07/2025	19/07/2025	03	Corporate Financial Statements: Profit and loss account statement, Balance sheet (Include practical problems)		Power Point Presentation s, PDF's, Google classrooms	Jain, & Narang Advanced Accountancy. New Delhi: Kalyani Publishers.
July 2025	21/07/2025	26/07/2025	03	Corporate Financial Statements: Profit and loss account statement, Balance sheet (Include practical problems)			Mukherjee, A., & Hanif, M. Modern Accountancy. New Delhi: Tata McGraw Hill
July 2025	28/07/2025	02/08/2025	03	cash flow statement. (Include practical problems)		Power Point Presentation s, PDF's, Google classrooms	Financial Statement Analysis and interpretation- Dr Mehul Chattbar
August 2025	04/08/2025	9/08/2025	03	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,	Question and answers, problem solving, ISA, quiz, Case Studies		Mukherjee, A., & Hanif, M. Modern Accountancy. New Delhi: Tata McGraw Hill

August 2025	04/08/2025	9/08/2025	03	Techniques of Analysis and Interpretation: Comparative Financial Statement Analysis			Mukherjee, A., & Hanif, M. Modern Accountancy. New Delhi: Tata McGraw Hill
August 2025	11/08/2025	16/08/2025	03	Common Size Statements Analysis, (include practical problems)	Question and answers, problem solving, quiz, Case Studies		Jain, & Narang Advanced Accountancy. New Delhi: Kalyani Publishers.
August 2025	18/08/2025	25/08/2025	03	Trend Analysis		Power Point Presentation s, PDF's, Google classrooms	Financial Statement Analysis and interpretation- Dr Mehul Chattbar
September 2025	02/09/2025	06/09/2025	03	Ratio Analysis (include practical problems)			Financial Statement Analysis and interpretation- Dr Mehul Chattbar
September 2025	08/09/2025	13/09/2025	03	Unit 3: Understanding Corporate Reports Understanding Annual Report of a Company including insurance, & banking,	Case studies	Power Point Presentation s, PDF's, Google classrooms	Annual reports of companies
September 2025	15/09/2025	20/09/2025	03	Director's Report,			Annual reports of companies
September 2025	22/09/2025	27/09/2025	03	auditor report		Power Point Presentation s, PDF's, Google classrooms	Annual reports of companies
October 2025	29/09/2025	04/10/2025	03	Management Discussion and Analysis	Case studies		Annual reports of companies
October 2025	06/10/2025	11/10/2025	03	Notes to Account.			Annual reports of companies

October 2025	13/10/2025	18/10/2025	03	Revision			
	Total Lectures		45				

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