

Anekant Education Society's
Tuljaram Chaturhand College of Arts, Science and Commerce, Baramati
(Autonomous)
Department of Commerce
BOS in Accountancy & Taxation

Name of the Programme :
Programme Code :
Class :
Semester :
Course Name : Financial Data Processing and Analysis
Course Code : CC065
No. of Credits : 02
No. of lectures : 32

Course Objectives:

1. To understand the objectives of financial statement analysis and to familiarize students with tools used in financial statement analysis.
2. To grasp the structure and components of a multi-step income statement and introduce basic statistical concepts, emphasizing measures of central tendency (mean) and correlations.
3. To Develop skills in preparing and interpreting an analytical balance sheet.
4. To analyse financial statements using ratios and interpret the results.
5. To understand the concept and definition of working capital, different types of working capital, explore factors affecting working capital and their implications.
6. To analysis and interpretation of Financial Statements for Specific Entities in the banking sector.
7. To assess financial statements of co-operative societies and agricultural produce market committees considering their distinct features.

Course Outcomes:

By the end of the course, students will be able to:

- CO1. Understand the objectives of financial statement analysis and to familiarize students with tools used in financial statement analysis.
- CO2. Grasp the structure and components of a multi-step income statement and introduce basic statistical concepts, emphasizing measures of central tendency (mean) and correlations.
- CO3. Develop skills in preparing and interpreting an analytical balance sheet.
- CO4. Analyse financial statements using ratios and interpret the results.
- CO5. Understand the concept and definition of working capital, different types of working capital, explore factors affecting working capital and their implications.
- CO6. Analysis and interpretation of Financial Statements for Specific Entities in the banking sector.
- CO7. Assess financial statements of co-operative societies and agricultural produce market committees considering their distinct features.



Syllabus

Sr. No.	Content	No. of Hours
1.	FUNDAMENTALS OF FINANCIAL STATEMENT ANALYSIS 1.1 Introduction - objectives of analysis of financial statement 1.2 Tools of financial statement analysis 1.3 Multi - step income statement, 1.4 Types of Analysis: Horizontal analysis, Common size analysis, Trend Percentage analysis etc. 1.5 Basic Statistics – Measures of Central Tendency (Mean), Correlations 1.6 Preparation of Analytical Balance Sheet and Interpretation	06
2.	RATIO ANALYSIS 2.1 Meaning, advantages and limitations 2.2 Types of Ratios: Liquidity Ratios, Solvency Ratios, Profitability Ratios, Efficiency Ratios, Integrated Ratios 2.3 Fund flow statement -Uses of fund flow statement, Funds Flow Statement and Income Statement. Preparation of Funds Flow Statement 2.4 Analysis of Financial Statements and Interpretation	10
3.	WORKING CAPITAL ANALYSIS 3.1 Concept and definition of working capital, Determination of WC 3.2 Types of Working Capital (Gross WC and Net WC) 3.3 Factors affecting working capital 3.4 Components of Working Capital (Cash, Inventory, Receivables, Payables etc.) 3.5 Analysis of Working Capital and Interpretation	08
4.	ANALYSIS AND INTERPRETATION OF FINANCIAL STATEMENTS 4.1. Financial Statement of Banks 4.2. Financial Statement of Companies 4.3. Financial Statement of Co-operative Societies 4.4. Financial Statement of Agri. Produce Market Committees	08
Total		32

Recommended Books:

- R. N. Anthony, G. A. Walsh: Management Accounting
- M. Y. Khan. K. P. Jain: Management Accounting
- I. M. Pandey: Management Accounting (Vikas)
- J. Betty: Management Accounting
- Dr. Kishor N. Jagtap: Management Accounting (Success)
- Sr. K. Paul: Management Accounting
- S. N. Maheshwari: Principles of Management Accounting

(Signature)

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