

Anekant Education Society's  
Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati  
(Autonomous)

Department of Commerce

**Certificate Course in 'Financial Data Processing and Analysis'**

Date: 2<sup>nd</sup> May 2022

**NOTICE**

This is to inform that the students, who have enrolled for the Certificate Course in "Financial Data Processing and Analysis" that the online lectures for this course are scheduled from Wednesday, 4<sup>th</sup> May 2022.

The lectures will be conducted by online mode only through Google Classroom, Google Meet and Recorded Videos as per the timetable given below:

**Note:**

- 1) Link of live lectures will send on WhatsApp group as per schedule.
- 2) Notes and other study materials will be shared on Google Classroom.

For more details please contact –

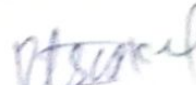
Dr. Niranjan R. Shah (9096236272)



Dr. N. R. Shah  
Course In-charge



Dr. J. K. Pawar  
Faculty Course Co-ordinator



Dr. R. T. Sapkal  
Chairman and Vice-Principal



Principal

**Department of Commerce**

**Certificate Course in 'Financial Data Processing and Analysis'**

**Date: 2<sup>nd</sup> May 2022**

**TIME-TABLE**

Date / Theory	Time	Date/ Practical	Time
04/05/2022	9.00 am to 10.00 am	10/05/2022	11.00 am to 1.00 pm
05/05/2022	9.00 am to 10.00 am	11/05/2022	11.00 am to 1.00 pm
06/05/2022	9.00 am to 10.00 am	12/05/2022	11.00 am to 1.00 pm
07/05/2022	9.00 am to 10.00 am	13/05/2022	11.00 am to 1.00 pm
09/05/2022	9.00 am to 10.00 am	14/05/2022	11.00 am to 1.00 pm
10/05/2022	9.00 am to 10.00 am	16/05/2022	11.00 am to 1.00 pm
11/05/2022	9.00 am to 10.00 am	17/05/2022	11.00 am to 1.00 pm
12/05/2022	9.00 am to 10.00 am	18/05/2022	11.00 am to 1.00 pm
13/05/2022	9.00 am to 10.00 am	19/05/2022	11.00 am to 1.00 pm
14/05/2022	9.00 am to 10.00 am		
16/05/2022	9.00 am to 10.00 am		
17/05/2022	9.00 am to 10.00 am		

**Lecture = 12 Hrs. + Practical= 18 Hrs. = Total 30 hrs.**

The lectures will be conducted by online mode only through Google Classroom and Google Meet and Recorded Videos as per the timetable given below:

**Note:**

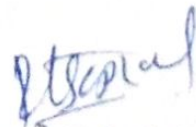
- 1) Link of live lectures will send on WhatsApp group as per schedule.
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**Dr. N. R. Shah**  
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**Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati**  
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**Department of Commerce**

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Date: 28-05-2022

To,  
The Principal,  
Tuljaram Chaturchand College of Arts, Science and Commerce,  
Baramati

**Subject: Certificate Course in Financial Data Processing & Analysis Completion Report**

The Department of Commerce conducted a **Certificate Course in Financial Data Processing & Analysis** from **Wednesday, 4<sup>th</sup> May 2022** to **Tuesday, 24<sup>th</sup> May 2022**. Total 56 students were enrolled for the course.

All the lectures as well as practical were conducted during said period using online mode (Google Meet). As a pattern of the course more focus was given on practical exposures. All the students got benefitted with practical knowledge and exposure which is required in the field of accounting.

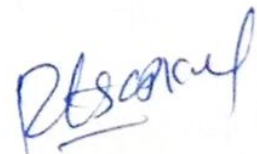
I, Dr. Niranjana R. Shah shouldered the entire responsibility of the course under the dynamic guidance of Principal Dr. Chandrashekhar V. Murumkar. We are very much thankful for providing this platform.

Thank You.

With Regards,



**Dr. Niranjana R. Shah**  
Course In-charge



**Dr. R. T. Sapkal**  
Certificate Course Chairman  
& Vice-Principal



Anekant Education Society's  
**Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati**  
**Department of Commerce**  
**CC- Financial Data Processing & Analysis (4 May 2022 to 23 May 2022)**

Sr. No.	Roll No.	PRN	Name of Students	Marks	Remark	Class
1	9083	22203208134	Kulkarni Advait Girish	40	Complete	T. Y. B. Com.
2	9113	22203208147	Pawar Pratik Kishor	34	Complete	T. Y. B. Com.
3	8804	22203208107	Buddhibal shubham ganesh	40	Complete	T. Y. B. Com.
4	9236	22203207835	Bagade Pooja Arun	38	Complete	T. Y. B. Com.
5	9172	12193207493	Shubham Satav	28	Complete	T. Y. B. Com.
6	9198	22203208098	Kisave Akshay Nanaso	36	Complete	T. Y. B. Com.
7	10618	12193207356	Amit dattu bhong	36	Complete	T. Y. B. Com.
8	9007	12193214556	Shital pramod Dhawan	40	Complete	T. Y. B. Com.
9	9157	12193214564	Nanaware Sonali Suresh	34	Complete	T. Y. B. Com.
10	8810	12193207406	Zagade Pragati pradip	40	Complete	T. Y. B. Com.
11	8907	12193206985	Shaha Shruti	34	Complete	T. Y. B. Com.
12	15444	12203212694	Vishawjeet Shashikant khatake	32	Complete	T. Y. B. Com.
13	10585	12193207336	Nanaware Suraj Sitaram	38	Complete	T. Y. B. Com.
14	9141	12193214563	Hole Suraj Anil	30	Complete	T. Y. B. Com.
15	9135	22203206656	Salunke Shrikant Pradip	28	Complete	T. Y. B. Com.
16	10619	12193207357	Barave Gaurav Vinayak	38	Complete	T. Y. B. Com.
17	8905	12193207129	Hivarkar Prajakta Satyawar	34	Complete	T. Y. B. Com.
18	8974	12193207444	Beldar Tejashri shivaji	34	Complete	T. Y. B. Com.
19	10572	12193307252	Doiphode Sakshi Ganesh	36	Complete	T. Y. B. Com.
20	9167	12193207460	Madane Vishal Sanjay	32	Complete	T. Y. B. Com.
21	9103	22203206658	SAWANT ROHAN KAILAS	20	Complete	T. Y. B. Com.
22	9184	12193207499	Korde Rohan Santosh	26	Complete	T. Y. B. Com.
23	9178	12193207497	Aniket Uttam Jagtap	36	Complete	T. Y. B. Com.
24	8888	12193207033	Shaha jinesh sanjay	36	Complete	T. Y. B. Com.
25	8832	12193207104	Shitole Aarti Manoj	28	Complete	T. Y. B. Com.
26	10605	12193207387	ATTAR MUJEMIL ASHFAQ	26	Complete	T. Y. B. Com.
27	10607	12193207283	BHOI SHANTANU GANESH	25	Complete	T. Y. B. Com.
28	8857	12193206974	CHANDGUDE DHEERAJ UTTAM	27	Complete	T. Y. B. Com.
29	10544	12193207382	GAJAKAS ANIKET SADASHIV	30	Complete	T. Y. B. Com.
30	10614	12193207365	INGULE SOHAM HEMANT	24	Complete	T. Y. B. Com.
31	10558	12193207369	MAHAMUNI ANUJ VIKAS	31	Complete	T. Y. B. Com.
32	10609	12193207363	SHAH OM RAJENDRA	30	Complete	T. Y. B. Com.
33	9154	12193214602	ZANJE YOGESH BHARAT	26	Complete	T. Y. B. Com.
34	11606	11193205460	Akash Balaso shinde	46	Complete	TY.B.A.
35	11321	11193205080	LONKAR ABHISHEK HANUMA	36	Complete	TY.B.A.
36	6218	11193205560	Rahul Ashok Londhe	34	Complete	TY.B.A.
37	11422	11193205432	ALWADKAR NAVNATH GORAK	26	Complete	TY.B.A.
38	12776	12193210667	Abhishek Mahadev Kumbhar	34	Complete	TY.B.B.A.

Anekant Education Society's  
**Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati**  
**Department of Commerce**  
**CC- Financial Data Processing & Analysis (4 May 2022 to 23 May 2022)**

Sr. No.	Roll No.	PRN	Name of Students	Marks	Remark	Class
39	13117	12193210920	CHAVAN SAURABH SURESH	27	Complete	TY.B.B.A.(C.A.)
40	7666	23203216475	Bhosale samiksha appaso	28	Complete	TY.B.Sc.
41	15060	11203212309	Priyanka Rajendra Sokate	42	Complete	M.A.(Polit)-II
42	15046	11203212333	Korade Gauri Kisan	38	Complete	M.A.(Polit)-II
43	15052	11203212332	Nale Pratiksha Suresh	40	Complete	M.A.(Polit)-II
44	15385	12203212608	Bheske Mrudula Suryakant	42	Complete	M.Com.-II
45	15435	12203212701	Kale Rushikesh Anil	42	Complete	M.Com.-II
46	15403	12203212719	Bhoi Swapnil Navnath	38	Complete	M.Com.-II
47	15362	12203212648	Owal Mayur Raju	40	Complete	M.Com.-II
48	15390	12203212630	Shaikh Foujiya Alshakur	34	Complete	M.Com.-II
49	15450	12203212715	Pardeshi kundan tuljiram	42	Complete	M.Com.-II
50	15475	12203212718	Kadam Rohan Rajesh	40	Complete	M.Com.-II
51	10365	12203212605	Nagawade Ajinkya Jagannath	40	Complete	M.Com.-II
52	15395	12203212619	Parande Satyam popat	36	Complete	M.Com.-II
53	15434	12203212728	Kadam Sakshi Ravindra	40	Complete	M.Com.-II
54	15397	12203212652	Maskar Payal Sanjay	40	Complete	M.Com.-II
55	15445	12203212709	Shendge Bhagwan Malhari	42	Complete	M.Com.-II
56	15383	12203212609	Madane Aditi Bhagawan	38	Complete	M.Com.-II



**Dr. Niranjan R. Shah**

**Anekant Education Society's**  
**Tuljaram Chaturchand 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.

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## Syllabus

Sr. No.	Content	No. of Hours
<b>1.</b>	<b>FUNDAMENTALS OF FINANCIAL STATEMENT ANALYSIS</b> 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	<b>06</b>
<b>2.</b>	<b>RATIO ANALYSIS</b> 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	<b>10</b>
<b>3.</b>	<b>WORKING CAPITAL ANALYSIS</b> 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	<b>08</b>
<b>4.</b>	<b>ANALYSIS AND INTERPRETATION OF FINANCIAL STATEMENTS</b> 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	<b>08</b>
	<b>Total</b>	<b>32</b>

### 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

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## Mapping of Program Outcomes with Course Outcomes

Course Name: Financial Data Processing and Analysis

Course Code: CC065

Weightage: 1 = weak or low relation, 2 = moderate or partial relation, 3 = strong relation

Programme Outcomes (POs)							
Course Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3						3
CO 2			3				
CO 3					2	1	
CO 4	3	2				3	2
CO 5		2		3			
CO 6		3					
CO 7	1						

### Justification for the Mapping

#### PO1: Knowledge and Critical Thinking

CO1. Students will use the knowledge of management accounting in decision making process.

CO4. Students will prepare their own financial Statement, Cash flow & fund flow Statement.

CO7. Students will apply their knowledge to avoid shutdown their business.

#### PO2: Problem Solving

CO4. Students will apply knowledge of financial statement analysis to assess financial performance, evaluate the financial position, and identify trends in their business.

CO5. Students will be able to the financing, investment and operating decisions of the firm.

CO6. Students will apply knowledge for managing current assets of the firm.

#### PO3: Communication skills

CO2. Students will guide to other how management accounting provides information for effective decision-making.

#### PO4: Independent learning

CO5. Students will understand how to calculate different types of ratios for different purposes.

#### PO5: Leadership quality

CO3. Students will use accounting information for planning, controlling, and decision-making.

#### PO6: Teamwork

CO3. Students will use accounting information for planning, controlling, and decision-making.

CO4. The students will apply their knowledge of Financial Statement Analysis, Utility of Cash flow & fund flow Analysis in professional and personal life.

#### PO7: Ethical Responsibility

CO1. Students will apply their knowledge to establish relationships between business & society.

CO4. Students will apply their knowledge to prepare financial Statement that support to society for decision making.

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