

**SYLLABUS PLAN (2022-23)**

**CLASS-BBA 5<sup>TH</sup> SEM**

**SUBJECT- FINANCIAL STATEMENT ANALYSIS**

**EXTERNAL:80**

**INTERNAL:20**

**TOTAL:100**

**COURSE OBJECTIVE: To help students develop knowledge and understanding of financial statement analysis; different tools and techniques of financial analysis and its practical application in the published financial reports of the companies.**

**UNIT-I**

SR. NO.	TOPIC	CONTENT	SOURCES
1.	Financial statement analysis	Comparative statements- Meaning and Preparation of Income Statement and Balance Sheet; Common Size statements – Meaning; Trend Analysis;	1. Internet sources
2.	Value Added Statement	Meaning and Preparation of Value-Added Statement	2. Management Accounting – Kalyani publication
3.	XBRL	Introduction to the concept of Extensible Business Reporting Language (XBRL).	
4.	Ratio analysis	Meaning and Functional Classification of ratios; (Profitability, Liquidity, Leverage, Turnover, Market Strength Analysis and Coverage), Calculation and Interpretation of Ratios from Balance Sheet and Income Statement. Understanding financial statements of manufacturing and service organizations	

## UNIT-II

1.	Contents of corporate annual reports	Understanding the Contents of Corporate Annual Reports; Directors' Report; Management Discussion Analyses; Balance Sheet; Cash flow Statements; Significant Accounting Policies; Notes to Accounts; Auditors reports and Global Reporting Initiatives	
2.	Corporate governance	Understanding the contents of the annual report on corporate governance concerning the Board of directors, Audit committee, Disclosure and Compliance for corporate Governance, and Corporate Social Responsibility.	

### Short Answer Questions

1. What is the use of financial statement?
2. What are the limitations of financial statements?
3. What is the meaning of meaning financial statements analysis?
4. Define value-added statements?
5. Explain the concept of Extensible Business Reporting Language (XBRL).
6. What are the uses of ratios?
7. Meaning of corporate governance?
8. Define annual reports.

### Long Answer Questions

1. Define financial statements analysis. Explain the various methods of financial statement analysis.
2. Write in detail about the value-added statements.
3. Explain the concept of Extensible Business Reporting Language (XBRL).
4. What are the uses of financial ratios?
5. Explain various types of corporate annual reports.
6. Write in detail about corporate social responsibility.

