

MBA (Financial Services)

Programme	: MBA (Financial Services)
Course Code	: FSC214
Course Title	: Financial Reporting and Analysis
Number of Credits	: 4
Effective from AY	: 2020-21

Need of the Course	: Any manager (supervisory level officer) in any organization should be capable of taking various corporate decisions and guide reporting officers. To implement corporate decisions, requirement of understanding financial information and analysing financial statements is a basic necessity. Financial analysis and reporting is designed to enhance the student’s knowledge in financial management and enable them in making career in corporate organization.	
Description of the Course	: The basic course outline is; it covers units on Financial Reporting, Preparation of Financial Statements and its analysis. It adds the recent developments in the area of financial reporting and analysis.	
Objectives of the Course	: The objectives of this Course are: 1. To examine the information contained in corporate annual and quarterly reports. 2. To assess the performance of a company from viewpoint of different stakeholders and 3. To understand the recent developments in the area of financial reporting and analysis.	
Course Content		
Unit 1	:Financial Reporting	12 Hours
Purpose and Scope of Financial Reporting, Users of Financial Reports, Underlying Assumptions, Content of annual reports, Quality of financial reporting, Reporting regulation in India, Reporting regulations for Partnership firms, Reporting regulations of Companies. Role and Relevance of Accounting Standards.		
Unit 2	:Preparation of Financial Statements	12 Hours
Financial characteristics of different types of businesses viz., manufacturing organisations, trading organisations, banking companies, insurance companies, service organisations- Income Statement for Merchandising firms, Income Statement for Service firms, and Balance Sheet, Statement of Changes in Equity, Cash Flow Statement and Fund Flow Statement.		
Unit 3	:Analysis of Financial Statements	12 Hours
Comparative Analysis and Common-Size Statement Analysis, Trend Analysis, Ratio Analysis		
Unit 4	:Developments in Financial reporting and Analysis	12 Hours
Spreadsheet modelling and financial analysis, Recent scandals in financial reporting, Contemporary issues in Financial reporting. Role and Relevance of Statutory Audit, Inspections by regulators, Reporting of Financial Instruments, Value Added Statements, Corporate Social Responsibility Reporting.		

Pedagogy	: The pedagogy for this course constitutes a mix of Lectures, Cases/Mini-cases, and Discussions on annual reports.
Reference/Readings	<ol style="list-style-type: none">1. Meigs&Meigs, Accounting the Basis for Business Decisions, Tata McGraw Hill, New Delhi. 20172. Pankaj Gupta, Management Accounting, Excel Books, New Delhi, 2006.3. Bhattacharya S.K. &Dearoon.J., Accounting for Management – Text and Cases, New, Delhi, Vikas. 20104. NarayanaSwamy, Financial Accounting: A Managerial Perspective, Prentice Hall of India. 20155. Bhattacharya, Financial Accounting for Business Managers – Perspective, Prentice Hall of India. 20156. MC Shukla, TS Grewal, Financial Accounting, S. Chand 20157. Cliff T. Ragsdale: Introduction to business analytics, Cengage Publishers .20198. Chakraborty & Hrishikesh – Management Accountancy, Oxford University Press. 2015
Course Outcome	: Upon the completion of this course the students will be able to CO 1: Understand the contents of financial reports. CO 2: Analyze the financial statements. CO 3: Learn the uses of financial accounting data. CO 4: Discuss the recent developments in Financial Reporting and analysis.