

B.Com. (Hons.): Semester-VI	
DSE	
BCM611: FINANCIAL REPORTING AND ANALYSIS	
Teaching Scheme	Examination Scheme
Lectures: 4hrs/Week	Class Test – 12 Marks
Tutorials: 1 hr/Week	Teachers Assessment – 6 Marks
	Attendance – 12 Marks
Credits: 5	End Semester Exam – 70 Marks

Course Objective

This develops an ability to understand, analyze and interpret the basic framework of financial reporting.

Course Learning Outcomes

After completing the course, the student shall be able to:

- CO1: describe the conceptual framework of financial reporting have an understanding the components of financial statements
- CO2: identify major disclosures to be made in the annual report by the listed companies
- CO3: explain techniques of analysis of financial statements
- CO4: analyze and interpret financial statements of companies using the case study method
- CO5: gain understanding of emerging areas in financial reporting - Accounting for E-commerce business, value added statements and Integrated Reporting
- CO6: Learn use of Ratio analysis and Industry Averages

Unit I: Introduction

Concept and objectives of financial reporting, Users of financial reports, Conceptual Framework for financial reporting, understanding financial statements of a Joint Stock Company: Balance sheet, Statement of Profit and Loss, Cash Flow statement, Statement of changes in Equity, Notes to the accounts, Significant accounting policies, Overview of Accounting Standards and Converged Indian Accounting Standards (Ind AS) relevant to the financial statements.

Unit II: Disclosures

Disclosures under Companies Act, 2013, Accounting Standards, Securities Exchange Board of India (SEBI) – in annual reports and company website

Unit III: Analysis of Financial Statements – Techniques

Comparative financial statements, Common Size Financial Statements, Ratio Analysis, Overview of Cash Flow Analysis, Trend Analysis

Unit IV: Analysis of Financial Statements – A Case Study

Intra-firm and inter-firm comparison of any two listed companies from any sector/industry for a period of five years using the spread sheet, Use of Ratio analysis, Industry Averages, Growth rates.

Unit V: Emerging trends in Reporting

Accounting for E-commerce business – Introduction, elements of e-commerce transactions, business models, classification of e-commerce websites, Value Added Statement.

Registrar

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Suggested Readings

- Bhattacharya, K Ashish. Corporate Financial Reporting and analysis. PHI learning, Delhi.
- Gupta, Ambrish, Financial Accounting for Management: An Analytical Perspective, Pearson Education, Delhi.
- Lal, Jawahar & Sucheta, Gauba, Financial Reporting and Analysis. Himalaya Publishing House, Mumbai.
- Sapra, Ritu, Kaur, Kamaldeep & Chawla Kanika. Financial Reporting and Analysis. Wisdom Publications, Delhi.

Additional Readings

- George J. Benston et. Al, World Financial Reporting, Oxford University Press.
- Gibson, C. H., Financial reporting and analysis. Nelson Education.
- Lawrence Revsine, Daniel W. Collins, W. Bruce Johnson, H. Fred Mittelstaedt. Financial Reporting and Analysis. McGraw Hill Education
- R.K. Mautz and William G. May, Financial Disclosure in a Competitive Economy. Financial Executive Research Foundation, USA.

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