



**Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore**  
**Shri Vaishnav Institute of Commerce**  
**Choice Based Credit System (CBCS) in Light of NEP-2020**

**GENERIC ELECTIVE EVEN SEMESTER**

**GPCOM201 CORPORATE FINANCIAL STATEMENTS ANALYSIS**

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Assessment *	END SEM University Exam	Assessment *				
GPCOM201	GENERIC ELECTIVE	Corporate Financial Statements Analysis	60	20	20	-	-	3	-	-	3

**Legends:** L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; GE – Generic Elective

\***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

**Course Objective**

The course is intended to give an idea on Corporate Financial Statements. The course is divided into five units which include various aspects of Corporate Financial Statements. The course is designed in such a way that after successful completion of this course the students would be able to analyze Corporate Financial Statements.

**Examination Scheme**

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d). Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

**Course Outcomes**

**CO1** Extract relevant information from financial statements and other disclosures to see the underlying business activities and strategy.

**CO2** Analyze financial statements using knowledge of the underlying accounting principles, and financial analysis techniques.

**CO3** Understand and critically evaluate the construction of corporate financial accounting statements.

**CO4** Undertake analysis of corporate value and evaluation of company health and opportunity.

**CO5** Identify SEC rules affecting financial reporting and disclosure.

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Vishwavidyalaya, Indore

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### COURSE CONTENT

**Unit I: Introduction:** Indian Economy, Industry & Industrial scenario in India, Forms of business organizations, Sole Proprietorship, Partnership firms and private companies, Public and Govt. Companies, Content of annual reports, Quality of financial reporting, Reporting Regulation in India, Reporting Regulations for Partnership firms, Reporting Regulations of Companies.

**Unit II: Nature and objectives of Financial Statements:** Uses & Limitations of Financial Statements, Stakeholders of financial statements - Income Statement, Balance Sheet under Income Tax Act, Balance Sheet under Companies Act.

**Unit III: Tools and techniques of financial statement analysis:** Cash Flow Statement, Sources of financial information, Comparative Statement, Common Size Statement.

**Unit IV: Ratio analysis:** Ratios and their classification, Ratio Analysis, Du-Pont Analysis,

**Unit V: Other Issues:** Concepts on sickness, distress, Window dressing, recent scandals in financial reporting. SEC rules affecting financial reporting and disclosure.

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**Suggested Readings**

1. Penman, S.H (2014) *Financial Statement Analysis*, 12th Edition, Tata McGraw Hill.
2. Erich, A. H (2014) *Financial Statement Analysis and Security Valuation*, 4th Edition, Tata McGraw Hill.
3. Erich A. Helfert, (2014) *Techniques of Financial Analysis: A Guide to Value Creation*, 16th Edition, Tata McGraw Hill.
4. Gupta A., (2012) *Financial Accounting for Management - An Analytical Perspective*, 4th Edition, Pearson Education.

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