



**Gyanmanjari**  
Innovative University

Course Syllabus  
Gyanmanjari Institute of Commerce  
Semester-1(M.Com)

**Subject:** Financial Accounting and Analysis-MCOXX11501

**Type of course:** Major

**Prerequisite:**

To excel in this Financial Accounting course, students need a solid foundation in accounting principles, financial reporting, and managerial accounting concepts, along with proficiency in financial analysis, budgeting, and decision-making techniques. Familiarity with financial ratios, capital budgeting, and risk analysis is also recommended for effective financial statement analysis and informed decision-making.

**Rationale:**

This comprehensive financial accounting course covers a wide range of essential topics, from accounting principles and financial statements to managerial accounting and financial planning. It equips learners with practical skills for informed financial decision-making in diverse business contexts.

**Teaching and Examination Scheme:**

Teaching Scheme			Credits C	Examination Marks				Total Marks
CI	T	P		Theory Marks		Practical Marks	CA	
				ESE	MSE	V	ALA	
04	00	00	04	60	30	10	50	150

*Legends: CI-ClassRoom Instructions; T – Tutorial; P - Practical; C – Credit; ESE - End Semester Examination; MSE- Mid Semester Examination; V – Viva; CA - Continuous Assessment; ALA- Active Learning Activities.*



**Continuous Assessment:**

(For each activity maximum-minimum range is 5 to 10 marks)

Sr. No	Active Learning Activities	Marks
01	<b>Quiz Show:</b> Faculty will organize a quiz show-style review session to reinforce the differences between accrual accounting and cash accounting. Create multiple-choice questions, true/false questions, and scenarios for the teams to answer on Moodle.	10
02	<b>Financial Statement Analysis:</b> Faculty will provide financial statements of different companies and ask students to analyze and compare them. They can identify trends, ratios, and perform vertical and horizontal analysis and upload it on Moodle.	10
03	<b>Working Capital Simulation:</b> Faculty will provide assignment and students will manage the working capital of a virtual company. They make decisions regarding inventory, accounts receivable, and accounts payable to optimize working capital and upload it on Moodle.	10
04	<b>Investment Portfolio Project:</b> Students will create a hypothetical investment portfolio using a fixed budget and upload it on Moodle.	10
05	<b>Student choice activity:</b> Student will choose any activity on the basis on their own choice which relevant to subject and upload it on Moodle.	10
<b>Total</b>		<b>50</b>

**CourseContent:**

Sr. No	Course content	Hrs	% Weightage
1	<ul style="list-style-type: none"> <li><b>Introduction to Accounting:</b> Definition and importance of accounting, Users of financial information, accounting principles and concepts. <b>The Accounting Equation:</b> Understanding assets, liabilities, and equity, Double-entry accounting system, recording transactions using the accounting equation</li> <li><b>Consolidation of final accounts - Holding &amp; one subsidiary:</b> Concept of Holding Company, Cost of control, Minority Interest, Capital Profit and Revenue Profit, Unrealized Profits</li> </ul>	15	25



2	<ul style="list-style-type: none"> <li><b>Financial analysis and Planning:</b> Sources of financial data for Analysis, financial ratios and its types, discuss use of financial ratios to analyze the financial statement, Analyze the ratios from the perspective of investors, lenders, suppliers, managers etc., evaluate the profitability and financial position of an entity.</li> </ul>	15	25
3	<ul style="list-style-type: none"> <li><b>Working Capital Planning and Management:</b> Working Capital: Introduction, Meaning, Operating Cycle-Factors Affecting Working Capital Requirement-Estimation and Calculation of Working Capital</li> <li><b>Receivable Management:</b> Introduction-Meaning-Objectives-Credit Evaluation-Credit Control-Importance-Factoring and Receivable Management</li> <li><b>Cash Management:</b> Introduction-Meaning-Objectives-Importance Affecting Factors-Cash budget as cash planning tools</li> <li><b>Inventory Management:</b> Introduction-Meaning-Objectives-Types of Inventory-Importance-Affecting factors- Techniques of Inventory Management</li> </ul>	15	25
4	<ul style="list-style-type: none"> <li><b>Risk Analysis in Capital Budgeting:</b> Concept of risk and uncertainty in capital budgeting, Sources of risks, Reasons for adjusting risk in capital budgeting, Various techniques used in Risk Analysis.</li> <li><b>Investment Decisions:</b> Various investment evaluation techniques like Payback Period, Accounting Rate of Return (ARR), Net Present Value (NPV), Profitability Index (PI), Internal Rate of Return (IRR), Discounted Payback Period, and Modified Internal Rate of Return (MIRR).</li> </ul>	15	25

**Suggested Specification table with Marks (Theory):60**

Distribution of Theory Marks (Revised Bloom's Taxonomy)						
Level	Remembrance (R)	Understanding (U)	Application (A)	Analyze (N)	Evaluate (E)	Create (C)
Weightage	20%	30%	30%	10%	10%	-

Note: This specification table shall be treated as a general guideline for students and teachers. The actual distribution of marks in the question paper may vary slightly from above table.



**Course Outcome:**

<b>After learning the course the students should be able to:</b>	
<b>CO1</b>	Understand accounting principles, financial statements, and different accounting methods for accurate financial reporting.
<b>CO2</b>	Analyze financial data, assess investments, manage working capital, and conduct cost-volume-profit analysis effectively.
<b>CO3</b>	Managerial accounting course covers cost concepts, CVP analysis, budgeting, and variance analysis for decision-making
<b>CO4</b>	Financial Statement Analysis course equips learners to utilize ratios, budgeting, planning, and risk assessment in decisions.

**Instructional Method:**

The course delivery method will depend upon the requirement of content and need of students. The teacher in addition to conventional teaching method by black board, may also use any of tools such as demonstration, role play, Quiz, brainstorming, MOOCs etc.

From the content 10% topics are suggested for flipped mode instruction.

Students will use supplementary resources such as online videos, NPTEL/SWAYAM videos, e-courses, Virtual Laboratory

The internal evaluation will be done on the basis of Active Learning Assignment

Practical/Viva examination will be conducted at the end of semester for evaluation of performance of students in laboratory.

**Reference Books:**

- [1] Financial Reporting and Analysis by Dhamija Sanjay, Sultan Chand & Sons
- [2] Financial Accounting for Management: An Analytical Perspective, Ambrish Gupta, Pearson Education India
- [3] Corporate Financial Reporting and Analysis, Second Edition 2019, Bhattacharyya, Asish K. PHI Learning Pvt. Ltd.

