

Course Code	MB20104	Course Name	Financial Reporting, Statements and Analysis	Course Category	Foundation Course	L	T	P	C
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Pre-requisite Courses	Nil	Co-requisite Courses		Progressive Courses	Corporate Finance
Course Offering Department	MBA		Data Book / Codes/Standards		

Course Learning Rationale (CLR):	The purpose of learning this course is to:	Learning	Program Learning Outcomes (PLO)
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CLR-1 :	CLR-2 :	CLR-3 :	CLR-4 :	CLR-5 :	1	2	3	1	2	3	4	5	6									
It is imperative that management graduates who are aspiring to become business leaders in the future, have a good grasp of the tools and techniques of basic accounting like Journal, Ledger, and Final Accounts and to interpret them.	A basic understanding of the financial statements is common to all functional areas of Management. A Manager needs to compare the various financial statements and to make a trend of financial data.	Ratio analysis is a useful management tool that will improve your understanding of financial results and trends over time, and provide key indicators of organizational performance. Also, The cash flow report is important because it informs the reader of the business cash position. This course is designed in such a manner the students understands Ratio Analysis and Cash Flow Analysis.	Budget is the base for all business decision and success. Hence a Management student should know various types of budgets and its uses. This course is designed to include the fundamentals of financial management such as budgeting.	Annual reports provide information on the company's mission and history and summarize the company's financial and other achievements in the past year. This course is designed to impart knowledge on analysis and interpretation of annual reports and to understand the position of the company.	Level of Thinking (Bloom) Expected Proficiency (%) Expected Attainment (%)			PO1 - Business Environment and Domain Knowledge PO2 - Critical Thinking Business Analysis, Problem solving and Innovation PO3 - Global Exposure and cross cultural understanding PO4 - Social Responsiveness and Ethics PO5 - Effective Communication PO6 - Leadership and Team Work														
On completion of this course the students should be in a position to exhibit the following learning skills:																						
Course Learning Outcomes (CLO):	At the end of this course, learners will be able to:																					
CLO-1	To have a good grasp of the basic tools and techniques of financial accounting and to study the final accounts.													1	60	50	M	H	H	M	L	M
CLO-2	To understand the financial statements and learn how to compare and interpret the same.													1	50	70	L	H	L	L	M	M
CLO-3	To gain knowledge on ratio analysis and cash flow analysis which helps in decision making process													2	80	75	M	H	L	L	M	M
CLO-4	To know and study the importance of budget analysis in the business decision making process.				2	80	70	M	H	M	L	M	M									
CLO-5	To acquire the knowledge of Annual Reports and the ways of interpreting the annual reports.				3	90	80	M	H	H	L	M	M									


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Duration (hour)		8	8	8	8	8
S-1	SLO-1	Basic Introduction to Financial Accounting	Introduction to Financial Statements	Introduction to Ratio Analysis	Introduction to Budget	Annual Report – Introduction
	SLO-2	Accounting Principles	Introduction to Financial Statements	Advantages of Ratios	Meaning and Significance	Items in Annual Report
S-2	SLO-1	Accounting Concepts	Comparative Income Statements	Types of Ratios	Importance of Budget in Managerial Decision Making	Key Points in Annual Report
	SLO-2	Conventions in Accounting	Preparation of Comparative Income Statements	Liquidity Ratios	Importance of Budget in Managerial Decision Making	Key Points in Annual Report
S-3	SLO-1	Journal Entry – Basic Entries	Comparative Balance Sheets	Solvency Ratios	Types of Budget	Segment Reporting – Introduction
	SLO-2	Ledger Posting	Preparation of Comparative Balance Sheets	Solvency Ratios	Types of Budget	Different Segments in Annual Report
S-4	SLO-1	Ledger Posting	Common Size Income Statements	Profitability Ratios	Preparation of Functional Budget	Notes in Financial Statement
	SLO-2	Preparation of Trail Balance	Preparation of Common Size Income Statements	Profitability Ratios	Preparation of Functional Budget	How to interpret notes in Financial Statements?
S-5	SLO-1	Preparation of Trading Account	Common Size Balance Sheet	Preparation of Balance Sheet from Ratio Analysis	Preparation of Flexible Budget	Disclosures in Financial Statements
	SLO-2	Adjustments in Trading Account	Preparation of Common Size Balance Sheet	Preparation of Ratios from Balance Sheets	Preparation of Flexible Budget	Disclosures in Financial Statements and Comparative Statements
S-6	SLO-1	Preparation of P&L Account	Interpretation from the Common size statements	Cash Flow Statement – Introduction	Other Budget types preparation	Analysis of Management Discussion
	SLO-2	Adjustment in P&L Account	Interpretation from the Comparative statements	Preparation of Cash Flow Statements	Other Budget types preparation	Analysis of Management Discussion

S-7	SLO-1	Preparation of Balance Sheets	Trend Analysis	Preparation of Cash Flow Statements	Zero Based Budgeting	Analysis of Management Discussion
	SLO-2	Preparation of Balance Sheets	Trend Analysis	Preparation of Cash Flow Statements	Zero Based Budgeting	Analysis of Management Discussion
S-8	SLO-1	Case Study	Case Study	Case Study	Case Study	Recent Trends in Accounting
	SLO-2	Case Study	Case Study	Case Study	Case Study	Recent Trends in Accounting

Learning Resources	<ol style="list-style-type: none"> 1. N.P.Srinivasan & M.SakthivelMurugan, "Accounting for Management" 2nd Edition, 2010, S.Chand& Company Ltd.,New Delhi. 2. S.P.Jain, K.L.Narang, "Financial Accounting analysis", 3rd revised Edition, 2004, Kalyani publisher, New Delhi. 3. T.S.Grewal, S.C.Gupta, "Introduction to Accountancy", 8th revised Edition, 2008, S.Chand& company Ltd.,New Delhi. 4. R.K.Sharma, SashiK.Gupta, "Management Accounting, Principles and Practice", 7th revised Edition, 2008, Kalyani Publishers, New Delhi. 5. M.Y.Khan, P.K.Jain, "Management Accounting Text, problems and cases, 5th Edition,2010, Tata Mcgraw Hill publishing company ltd., New Delhi. 	Equity research reports published by Citi group, Barkley's and HSBC on fundamental analysis; Also book titled "Balance sheet reading" by Dun and Brad street and YouTube videos on how to read a Balance Sheet
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Learning Assessment											
	Bloom's Level of Thinking	Continuous Learning Assessment (50% weightage)								Final Examination (50% weightage)	
		CLA – 1 (10%)		CLA – 2 (15%)		CLA – 3 (15%)		CLA – 4 (10%)		Theory	Practice
		Theory	Practice	Theory	Practice	Theory	Practice	Theory	Practice		
Level 1	Remember Understand	15	15	20	20	15	15	15	15	15	15
Level 2	Apply Analyze	20	20	15	15	15	15	20	20	20	20
Level 3	Evaluate Create	15	15	15	15	20	20	15	15	15	15
	Total	100 %		100 %		100 %		100 %		100 %	


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CLA – 4 can be from any combination of these: Assignments, Seminars, Tech Talks, Mini-Projects, Case-Studies, Self-Study, MOOCs, Certifications, Conference Paper, etc.

Course Designers		
Experts from Industry	Experts from Higher Technical Institutions	Internal Experts
Mr. T.N. Sekhar, CA, CIMA	Dr. Narasimhan, IIM, Bangalore	Dr. V. M. Ponniah
Dr. R. Maheswaran, ICWA, MBA, Ph.D	Dr. Thenmozhi, IIT Madras	Dr. T. Vijayakumar



Subject Co-Ordinator
Dr. B.Premkumar

for  03/12/2020
HOD Finance
Dr. T. Vijayakumar

 3/2/2020
Dean- CoM
Dr.V.M. Ponniah

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