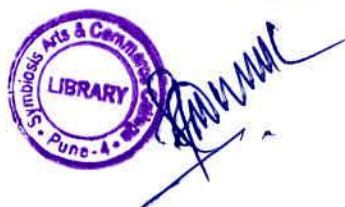




Symbiosis College of Arts and Commerce
(An Autonomous College Affiliated to University of Pune)

Subject code	17C80011	Semester	I	II	III	IV	V	VI	M.Com. Semester	I	II √	III	IV
Title of Subject (For M. Com Part I & II as appeared in the prospectus)		Financial Analysis & Control											
Objectives:													
<ol style="list-style-type: none"> 1. The goal of this course is to provide comprehensive information on financial analysis in areas of planning and control. 2. The student will be able to analyse and interpret the financial statements and related footnotes for publicly traded companies by using the following tools: <ol style="list-style-type: none"> a. The evaluation of the quality of financial information, b. Vertical and horizontal analysis, c. Ratio analysis of liquidity, solvency, risk, and profitability, d. Strategic analysis, and e. Prospective analysis. 													
Detailed syllabus													
Unit	Contents of the syllabus											Number of Lectures	
1	<u>Title of the topic : FINANCIAL STATEMENT ANALYSYS</u> 1.1 Introduction - objectives of analysis of financial statement-tools of financial statement analysis - Multi – step income statement, Horizontal analysis, Communized analysis, Trend analysis, Analytical Balance Sheet .											08	
2	<u>Title of the topic : RATIO ANALYSIS -:</u> 2.1 Ratio Analysis-Meaning and rationale, advantages and limitations. Types of Ratios -: Liquidity Ratios, Solvency Ratios, Profitability Ratios, Efficiency Ratios, Integrated Ratios.											12	
3	<u>Title of the topic: WORKING CAPITAL MANAGEMENT.</u> 3.1 Concept and definition of working capital – Determination of Working capital – Assessment of Working Capital needs – Stud y of components of working capital, such as cash management, accounts receivable management and inventory management.											12	
4	<u>Title of the topic : LONG TERM INVESTMENT DECISIONS</u> 4.1 Capital budgeting – Meaning- Importance – Evaluation technique and methods – Pay back, rate of Return, Discounted Pay Back Period–Discounted Cash flow – Net present value – Internal Rate of Return, Modified Internal Rate of Return- Profitability Index. Relationship between risk and returns.											12	
5	<u>Title of the topic : COST OF CAPITAL</u> 5.1 Meaning – Definition and assumptions – Explicit and implicit cost – Measurement of specific cost – Cost of debt – Preference Shares – Equity shares – Retained earnings – Weighted average cost of capital											08	
6	<u>Title of the topic : Leverages:</u> Contents : 6.1 Meaning & importance of the concept-Financial leverages – Operating leverages. - Combined leverages											08	
	Total Number of Lectures											60	



Suggested Reference Books Recommended

1. R. N. Anthony , G. A. Walsh: Management Accounting
2. M. Y. Khan. K. P. Jain: Management Accounting
3. I. M. Pandey: Management Accounting (Vikas)
4. J. Betty: Management Accounting
5. Sr. K. Paul: Management Accounting
6. Dr. Jawaharlal: Management Accounting
7. S. N. Maheshwari: Principles of Management Accounting
8. Ravi M. Kishore: Financial Management (Taxmann, New Delhi)
9. Richard M. Lynch and Robert Williamson: Accounting for Management Planning and Control
10. Ravi Kishor: Advanced Management Accounting (Taxmann)1. R. N. Anthony , G. A. Walsh: Management Accounting
11. M. Y. Khan. K. P. Jain: Management Accounting
12. I. M. Pandey: Management Accounting (Vikas)
13. J. Betty: Management Accounting
14. Sr. K. Paul: Management Accounting
15. Dr. Jawaharlal: Management Accounting



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