



FINANCIAL STATEMENT ANALYSIS AND REPORTING

PROF. ANIL K. SHARMA

Department of Management Studies
IIT Roorkee

INTENDED AUDIENCE : It is an elective course for UG/PG. Anyone interested in Financial Analysis.

INDUSTRIES APPLICABLE TO : All industries/companies

COURSE OUTLINE :

Financial Analysis and reporting is an integral part of overall financial analysis carried out by various business organizations in India and all around the world. It depicts the financial health of any company and helps the companies to augment their financial resources and management of generated funds efficiently. It compels the business firms to remain judicious in fund allocation to different activities and sub activities and use the generated funds carefully. Financial analysis guides the companies about their future course of action and the direction that any particular company should move on.

ABOUT INSTRUCTOR :

Prof. Anil K. Sharma a Professor in the area of Finance & Accounting in the Department of Management Studies, IIT Roorkee is M. Com and M. Phil, First Class First and Gold Medalist and Ph.D. in Financial Management from Panjab University Chandigarh. He is working at IIT Roorkee for the past more than 17 years and has more than 24 years teaching experience in total. His area of interest is finance and accounting and he has equally good interest in research in the same area. He has published more than 125 research papers in International and National refereed journals and refereed conferences. He has been awarded best paper award for his paper presented in an international conference in Thailand. He is the editorial board member for three International Journals and reviewer to more than twenty International and national Journals.

COURSE PLAN :

Week 1 : Introduction, Indian Economy, Industry & Industrial scenario in India, Forms of business organizations, Sole Proprietorship, Partnership firms and private companies, Public and Govt. Companies.

Week 2 : Content of annual reports, Quality of financial reporting, Reporting regulation in India, Reporting regulations for Partnership firms, Reporting regulations of Companies.

Week 3 : Nature & objectives of Financial Statements, Uses & Limitations of Financial Statements, Stakeholders of financial statements, Income Statement, Income Statement.

Week 4 : Income Statement, Income Statement, Balance Sheet, Balance Sheet, Balance Sheet.

Week 5 : Balance Sheet, Cash Flow Statement, Sources of financial information, Tools and techniques of financial statement analysis, Tools and techniques of financial statement analysis.

Week 6 : Tools and techniques of financial statement analysis, Ratio Analysis, Ratio Analysis, Ratio Analysis, Ratio Analysis.

Week 7 : Ratio Analysis, Ratio Analysis, Cash flow statement, Cash flow statement, Cash flow statement.

Week 8 : Cash flow statement, Comparative Statement, Common Size Statement, Du-Pont Analysis, Concepts on sickness, distress.

Week 9 : Report preparation of financial statement analysis, Types of business combinations, Consolidated financial statements, Consolidated financial statements, Consolidated financial statements.

Week 10 : Inter-company transactions and profit confirmations, Inter-company transactions and profit confirmations, Minority interest, consolidated net income and consolidated retained earnings, Minority interest, consolidated net income and consolidated retained earnings, Minority interest, consolidated net income and consolidated retained earnings.

Week 11 : Balance Sheet Under Income Tax Act, Balance Sheet Under Income Tax Act, Balance Sheet Under Companies Act, Balance Sheet Under Companies Act, Balance Sheet Under Companies Act.

Week 12 : Window dressing, Window dressing, Recent scandals in financial reporting, Recent scandals in financial reporting, Recent scandals in financial reporting.