

# Financial Reporting, Statements and Analysis

## Topics covered :

1. Overview of Accounting Rules , components of Annual Report Managerial Skills Planning
2. Basic Structure of P/L Statement , Balance Sheet, perspective analysis with some KPIs
3. Financial Reporting Analysis Technique (Trend analysis, Common size statement, Business Strategy and its impact on financials or vice versa)
4. Financial Reporting Analysis Technique (Free Cash flow Determination, NOPAT, Working Capital, EVA ) / Ratio Analysis
5. Ratio Analysis - MSME & Reporting Performance, Quality of earning
6. Ratio Analysis (If left something from previous class) & Reporting Performance, Quality of earning Inventory Evaluation, Depreciation, Revenue & Cost Recognition, Treatment of provision and liabilities, long lived asset, tax
7. Financial Projection / Example of Published Financial Report
8. Leasing, Subsidiary-JV- Associate Consolidated Accounting
9. Brief on Financial Reporting Standard (IAS, IFRS, GAAP) & Corporate governance, sustainability, and ethics
10. Presentation on FSR Analysis

## Reference Books:

- Maynard: Financial Accounting, Reporting, and Analysis
- Dinesh D. Harsolekar: Financial Accounting For Management, 4<sup>th</sup> Edition
- M Y Khan, P K Jain : Financial Management, 5<sup>th</sup> Edition