



Dr. V. N. Bedekar Institute of Management, Thane
Teaching Plan (MMS/PGDM)
Academic Year (2018-2019)

Programme Name: PGDM

Trimester: I

Name of the subject: **Financial Reporting, Statements and Analysis**

Maximum marks: 100

No. of Sessions: 10

Name of the Faculty: Prof. Suvodip Sen

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Weblink:

Learning Objectives:

- Participants should be able to understand basis of accounting principles, accounting concepts and conventions and Accounting process,
- Participants should be able to understand intricacies in preparation of Financial statements,
- How to read, analyze and interpret Financial Reporting (Published Annual report)
- Participants should be able to decipher the financial objectives (short terms & long term) objectives of the company
- Participants must be able to analyse Financial Statements with managerial perspective by using tools (common size, ratio etc)
- Participants should acquire knowledge to derive quality earning of a firm.

Reference Books:

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



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Plan:

Session No	Topics to be covered	Books referred/ Recommended/ References-Print/ Articles/ News/Research papers/ Online database/ Software /Simulations used	Learning outcomes	Evaluation of Students understanding by MCQs, Quiz, Short Test
1	Overview of Accounting Rules , components of Annual Report	Lecture / Slide Preparation	Student should appreciate the basic rule of accounting – awareness of concept of Journal, ledger, P/L, BS	Class Participation
2	Basic Structure of P/L Statement , Balance Sheet, perspective analysis with some KPIs	Case Study : <ul style="list-style-type: none"> Financial Ratio Analysis : Milan Fashions Coat Company Some Selective Ratios of selected company of different sectors	Student should learn to interpret and analyse same numbers from different perspective. Decision may differ from stake holder to stake holder.	Class Participation
3	Financial Reporting Analysis Technique (Trend analysis, Common size statement, Business Strategy and its impact on financials or vice versa)	Case Study: <ul style="list-style-type: none"> Operating Profits, FCF & Firm Value : An application 	Students should appreciate the fact that impact of Business Strategy is evident from financials	Class Participation
4	Financial Reporting Analysis Technique (Free Cash flow Determination, NOPAT, Working Capital, EVA) / Ratio Analysis	Case Study: <ul style="list-style-type: none"> Operating Profits, FCF & Firm Value : An application Slide Presentation / Notes on HLL Data	Student should be aware of different KPIs used in practice measure performance	Class Participation



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5	Ratio Analysis (If left something from previous class) & Reporting Performance, Quality of earning	Maynard - Chapter 5-6	Ability to make out rationale of a business decision	Class TEST of 20 Marks (1 to 5 session)
6	Inventory Evaluation, Depreciation, Revenue & Cost Recognition, Treatment of provision and liabilities, long lived asset, tax	Slide Maynard – Chapter 7-13	Student should understand that change in measurement of items like inventory valuation, depreciation will impact profitability and other KPIs	Class Participation
7	Financial Projection / Example of Published Financial Report	Slide Maynard – Chapter 4		Class Participation
8	Leasing, Subsidiary-JV-Associate Consolidated Accounting	Slide Maynard – Chapter 14-16	Concept of Accounting of JV, Conglomerate, M&A	Class Participation
9	Brief on Financial Reporting Standard (IAS, IFRS, GAAP) & Corporate governance, sustainability, and ethics	Slide Maynard – Chapter 2	Students should be aware of the agency theory, corporate governance and its effect on business. Also should be aware of control mechanisms for corporate governance	Class TEST of 20 Marks (Session topic included 1-9)
10	Presentation on FSR Analysis	Student should present the analysis of a chosen company (Public limited – preferred NIFTY50 or SENSEX30 company – like findings, ratio analysis, future projection, any anomaly in data or any other things.		Presentation by Group



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Practical Approach : Other activities (At least 4 distinct activities)

Sr. No.	Activity Name	Topic Covered	Learning outcomes	Source
1	Role Play			
2	Industry Visit			
3	Academic Projects	Analysis of annual report of a public limited company preferably NSE50 or SENSEX30	Company's vision, mission future plan along with its accounting practices and analysis (from investor's top management)	Published Annual Report
4	Book Review			
5	Group Discussion	10 Minutes GD at the beginning of every class on various topics	To accommodate different thoughts on analysis and peer learning	Topic and case related to financial concepts to be discussed on same day
6	Business Quiz / Business News sharing	Financial Analysis tool(s) and its use to analysis of real life business news.	How business decision is impacting financial s or how in practice company takes decision after looking at its financial.	Business News Paper, Financial journal



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7	Videos / Simulation			
8	Use of Softwares and Labs			
9	Any other activity	To understand different financial concept from cases and try to interpret the numbers	To choose relevant information from dump of data and create scenario analysis for decision	Case study mentioned above.



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Evaluation:

Internal:

Component	Details	Marks
Class Test	MCQ + Numerical on concepts discussed during session(s)	20
Presentation	Participants need to choose any M&A deal of their choice and need to present on – motives, issues faced, deal value and structuring technique, estimated enterprise value of acquired, share holders' value analysis (creation or destruction) & synergy	10
Case Study	Participants need to have some research on case and need to comprehend the case and able to analyze central issues of case	5
Participation	Either thru answering instructor's question, bringing important issue of case or asking very pertinent questions in the class	5
Others	End Term (MCQ = 10, Short Question = 10, & Question from case study = 40)	60

Suvodip Sen

Signature of Faculty

Signature of the Co-ordinator



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