The Kelkar Education Trust's
V G Vaze College of Arts, Science and Commerce
(Autonomous)

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Syllabus for the academic year 2024-25

(June 2024 Onwards)

Program: BCOM

Semester – SEM II

Course : Financial Data Analysis II

Course Code	Course Title	credit
VGVCCSE201	Financial Data Analysis II	2

Teaching Scheme (Hrs/Week)				Continuous Internal Assessment (CIA) 40 marks					End Semester Examination	Total
L	T	P	C	CIA-1	CIA-2	CIA-3	CIA-4	Lab	Written	
2	-	-	2	15	15	10		-	60	100
Max. Time, End Semester Exam (Theory) -2Hrs.										

FYBCOM
FINANCIAL DATA ANALYSIS II

SEMESTER II

Course Objectives

To enable the learners:
1. To learn the preparation of Departmental Accounts
2. Analyze all income and expenses of each department
3. To understand and analyze the nature, scope and functions of Management Accounting and acquire the ability to apply such knowledge in decision making
4. Discuss the sources of financial data for analysis.
5. To get acquainted with the various financial ratios and its types. Discuss the use of ratios to analyze the financial statements
6. To help students understand the ratios from the perspective of different stakeholders to evaluate profitability and financial position of the entity.

Learning Outcomes :

After conclusion of study the students will be able to :
1. Distribute Incomes and expenses in various department and Calculate Gross profit and Net Profit or loss department wise
2. Helps in interpretation of financial information.
3. Facilitates learning of analysis of financial statements.
4. Interpretation of data through various ratios contributing to effective financial reporting relevant for short term and strategic decisions.

FYBCOM
FINANCIAL DATA ANALYSIS II

SEMESTER II

Sr. No.	Modules	No. of Lectures
1	Departmental Accounts	10
2	Analysis and Interpretation of Financial statements	10
3	Ratio Analysis and Interpretation	10
	TOTAL	30

FYBCOM
FINANCIAL DATA ANALYSIS II

SEMESTER II

Sr No.	Modules / Units
1	**Departmental Accounts**
	- Meaning - Basis of Allocation of Expenses and Incomes / Receipts - Inter Departmental Transfer: at Cost Price and at Invoice price - Departmental Trading and Profit & Loss Accounts
2	**Analysis and Interpretation of Financial Statements:**
	- Study of Balance sheet and Income Statement / Revenue Statements in vertical form suitable for analysis - Relationship between items in Balance sheet and Revenue Statements - Tools of analysis of Financial Statements (i) Trend Analysis (ii) Comparative Statement (iii) Common Size Statement. - Note: (i) problems based on trend analysis (ii) Short problems on Comparative and Common size statements.
3	**Ratio Analysis and Interpretation I** (Based on Vertical Form of Financial Statements – Meaning, Classification, Du Point Chart, Advantages and Limitations) - Balance sheet ratios: - Current Ratio

- ▪ Liquid Ratio
- ▪ Stock Working Capital Ratio
- ▪ Debt Equity RatioProprietary Ratio
- ▪ Capital Gearing Ratio
● Revenue Statement Ratio
- ▪ Gross Profit Ratio
- ▪ Expenses Ratio
- ▪ Operating Ratio
- ▪ Net Profit Ratio
- ▪ Net Operating Profit Ratio
- ▪ Stock Turnover Ratio
● Combined Ratio
- ▪ Return on Capital Employed (including Long term borrowings)
- ▪ Return on Proprietor's Fund (Shareholders Fund and Preferential Capital)
- ▪ Return on Equity Capital
- ▪ Dividend Pay - out Ratio
- ▪ Debt Service Ratio
- ▪ Debtors Turnover
- ▪ Creditors Turnover

Reference Text :

1)Compendium of Statement and Standard of Accounting, ICAI
2) Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd.,Mumbai
3) Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi
4) Advance Accounts by Shukla&Grewal, S. Chand and Company (P) Ltd., New Delhi
5) Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi

EVALUATION PATTERN

I. Internal [40 marks]
    a. Class test of 15 marks for 30 min.
    b. Project/ Assignment – 15 Marks.
    c. Class participation and behavior - 10 marks

II. Summative [60 marks]
       Semester end exam 60 marks, duration 2 hrs.

Question Paper Pattern

I. Internal
Maximum Marks: 15
Question to be set : 2
Duration : 30 Min

Q. No.	Particulars	Marks
Q. 1.	Practical Question	05
Q.2.	Practical Question	05
Q. 3.	Practical Question	05

II. Summative (Semester end)
Maximum Marks: 60
Question to be set : 04
Duration : 2 Hrs

Q. No.	Particulars	Marks
Q. 1.	Compulsory Practical Questions	15
Q. 2.	Full Length Practical Question OR Full Length Practical Question	15
Q. 3.	Full Length Practical Question OR Full Length Practical Question	15
Q. 4.	Full Length Practical Question OR Short notes To be asked 05, to be answered 03	15 15

Full Length Question of 15 Marks may be divided into two sub questions of 7/8 and 10/ 5 Marks.

The Final syllabus which has been approved by the following BOS Members:

CA. Anil Naik, Head of Department of Accountancy
CA. Yogesh Sant – Member – Faculty
Ms. Swapna Jagtap – Member – Faculty
Dr. Shilpa Palande – Member – Faculty
Ms. Gayatri Vaity – Member – Faculty
Mr. Kiran more – Industry/Corporate Sector
Dr.(CA.) Smita Deshpande – Subject Expert from Other University (SNDT)
Dr.(CA) Seema Tarak Shah – Subject Expert from Other University (SNDT)
CA Ketaki Ketkar – Vice-Chancellor Nominee
CA. Amol Kane – Meritorious Alumnus

CA. Anil Naik   CA. Ketaki Ketkar
CHAIRMAN – BOS   VC – NOMINEE (BOS)