



Financial Analysis and Control
Financial Analysis and Control
[Core Course]

Semester: II	Credits: 4	Subject Code: MCM22001	Lectures: 48
---------------------	-------------------	-------------------------------	---------------------

Course Outcomes:

At the end of this course, the learner will be able to:

- Design and analyse the Common Size Statements
- Compute and analyse ratios from published Annual Reports of companies
- Prepare and examine Fund Flow Statement and Cash Flow Statement
- Develop the ability to critically evaluate the impact of performance measurement
- Design and interpret appropriate performance measures to evaluate the performance of responsibility centres

Unit 1: Introduction to Financial Analysis and Control

08

- Introduction, meaning and importance of Financial Analysis
- Advantages and Limitations of Financial Analysis
- Parties interested in Financial Statement Analysis
- Comparative Financial Statements
- Common-Size Financial Statements
- Trend Analysis
- Practical problems on Inter-firm and Intra-firm comparison
- Case Studies

Unit 2: Financial Statement Analysis and Interpretation

14

- Introduction to Ratios and Ratio Analysis
- Advantages and Limitations of Ratio Analysis
- Classification of Ratios
 - Profitability Ratios
 - Activity Ratios
 - Liquidly Ratios
 - Solvency Ratios
- Problems on computation, analysis and interpretation of Ratios
- Case Studies

Unit 3: Fund Flow and Cash Flow Analysis

14

- Introduction
 - Meaning of Fund Flow and Fund Flow Statement

Board of Studies	Name	Signature
Chairperson (HoD)	Ms. Elizabeth Kanade	<i>Elizabeth Kanade</i>



<ul style="list-style-type: none"> ○ Uses of Fund Flow Statement ● Preparation of Fund Flow Statement ● Introduction <ul style="list-style-type: none"> ○ Meaning of Cash Flow and Cash Flow Statement ○ Difference between Cash Flow Analysis and Fund Flow Analysis ○ Utility of Cash Flow Analysis and its limitations ● Preparation of Cash Flow Statement-Indirect Method ● Case Studies 	
--	--

Unit 4: Responsibility Accounting, Performance Measurement and Control	12
<ul style="list-style-type: none"> ● Responsibility Accounting <ul style="list-style-type: none"> ○ Meaning and significance of Responsibility Accounting ○ Steps involved in Responsibility Accounting ○ Types of Responsibility Centres ○ Advantages and Limitations of Responsibility Accounting ● Performance Measurement and Control ● Performance analysis in Private Sector organizations ● Performance analysis in Not-For-Profit organizations and the Public Sector ● Divisional performance and Transfer Pricing ● External considerations and behavioral aspects ● Case Studies 	

#12 contact hours for Assignments, Visits, Research, Field Studies, etc.

Recommended Reference Books:
<ul style="list-style-type: none"> ● Atkinson, A. Kaplan, R. Matsumura, E. Young, S. and Kumar, A. <i>Management Accounting Information for Decision Making and Strategy Execution</i>. Dorling Kindersley (India) Pvt. Ltd; Noida; 2014. ● Jain, I.C. <i>Management Accounting</i>. Taxmann Allied Services (P) Ltd: New Delhi; 2008. ● Khan, M.Y. and Jain, P.K. <i>Management Accounting Text, Problems and Cases</i>. Tata McGraw Hill Education Private Limited: New Delhi; 2010. ● Khatri, P. V. <i>Management Accounting</i>. Global Vision Publishing House: New Delhi; 2010. ● Maheshwari, S.N. and Maheshwari, S.K. <i>Advanced Accountancy Volume II</i>. Vikas Publishing House Pvt. Ltd: New Delhi; 2011. ● Paul, S.K.R. <i>Management Accounting</i>. New Central Book Agency (P) Ltd.: Kolkata; 2007. ● Shukla, M.C. <i>Advanced Accounts Volume II</i>. S. Chand and Company Limited: New Delhi; 2016. ● Sikka, T.R. <i>Fundamentals of Cost Accounting</i>. Viva Books Pvt. Ltd.: New Delhi; 2012.

Board of Studies	Name	Signature
Chairperson (HoD)	Ms. Elizabeth Kanade	<i>Elizabeth Kanade</i>



- Singhvi, N. M. *Management Accounting Text and Cases*. Prentice Hall of India: New Delhi; 2006.
- Tulsian, P.C. and Tulsian, B. *Advanced Management Accounting*. S Chand and Company Pvt. Ltd.: New Delhi; 2014.
- Tyagi, C.L. and Tyagi, M. *Financial and Management Accounting*. Atlantic Publishers and Distributors: New Delhi; 2003.
- Tyagi, C.L. and Tyagi, M. *Introduction to Management Accounting*. Galgotia Publishers and Distributors: New Delhi; 1998.

Board of Studies	Name	Signature
Chairperson (HoD)	Ms. Elizabeth Kanade	Elizabeth Kanade 15/06/2020
Faculty	Dr. Ms. Meenakshi Wagh	MSWagh 15/06/2020
Faculty	Dr. Mrs. Dimple Buche	Buche 15/06/2020
Faculty	Mrs. Deepanjali Mazumder	Deepa 15/06/2020
Subject Expert (Outside SPPU)	Dr. Smita Deshpande	Smita 15/06/2020
Subject Expert (Outside SPPU)	Ms. Soma Kulshrestha	Somali 15/06/2020
VC Nominee	Dr. Yashodhan Mithare	Yashodhan 15/06/2020
Industry Expert	CA Akshay Oke	Akshay 15/06/2020
Alumni	Mrs. Pratishtha Sharma	Pratishtha 15/06/2020

Board of Studies	Name	Signature
Chairperson (HoD)	Ms. Elizabeth Kanade	Elizabeth Kanade