

**As Per NEP 2020****University of Mumbai**

<b>Syllabus for Basket of Open Elective</b>	
<b>UG First Year</b>	<b>Accountancy</b>
<b>Semester</b>	<b>II</b>
<b>Title of Paper</b>	<b>Open Elective in Accounting- IV</b>
<b>I)</b>	<b>NA</b>
<b>II)</b>	<b>NA</b>
<b>III)</b>	<b>NA</b>
<b>From the Academic Year</b>	<b>2024-25</b>

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Sr. No.	Heading	Particulars
1	<p><b>Description of the course:</b></p> <p><b>Including but not limited to:</b></p>	<p>Regardless of the educational background, whether it comes from a business, economics, mathematics, or even liberal arts field, this course offers valuable insights and skills that are universally applicable and in high demand across industries. As an undergraduate learner, it will embark its journey that not only deepens one's understanding of financial concepts but also opens doors to a myriad of personal finance management and career opportunities.</p> <p>Financial statement analysis is the cornerstone of decision-making in finance, and its mastery is essential for anyone aspiring to excel in various roles within the personal financial decisions, corporate world, financial institutions, consulting firms, or even entrepreneurship ventures. Throughout this course, the learner will discover how to dissect financial statements, interpret key ratios, and derive meaningful insights that drive strategic decisions.</p> <p>Beyond the classroom, the skills one acquires here are directly transferable to the in real world analysis making learner an indispensable asset. This course not only equips them with technical expertise but also nurtures critical thinking, problem-solving, and communication skills essential for success in any career path.</p>
2	<b>Vertical:</b>	Major/Minor/√Open Elective /Skill Enhancement / Ability Enhancement/Indian Knowledge System
3	<b>Type:</b>	Theory & Practical Illustrations
4	<b>Credit:</b>	2 credits
5	<b>Hours Allotted:</b>	30 Hours
6	<b>Marks Allotted:</b>	50 Marks

<b>7</b>	<p><b>Course Objectives:</b></p> <ol style="list-style-type: none"> <li>1. Gain proficiency in calculating and interpreting profitability ratios, liquidity ratios, and long-term solvency ratios, providing a comprehensive overview of a company's financial health.</li> <li>2. Develop the ability to study the impact of changes in financial statements on a company's financial ratios, enabling informed decision-making and strategic planning.</li> </ol>
<b>8</b>	<p><b>Course Outcomes</b></p> <ol style="list-style-type: none"> <li>1. The learner will be able to calculate and interpret profitability ratios, liquidity ratios, and long-term solvency ratios.</li> <li>2. The learner will be able to analyze the impact of changes in financial statements on a company's financial ratios.</li> </ol>

<b>9</b>	<p><b>Modules:</b></p>
<b>Module 1: Financial Statement Analysis of Company – I</b>	
<ol style="list-style-type: none"> <li>1. Overview of financial statement analysis.</li> <li>2. Importance, objectives and role of financial statement analysis in decision-making.</li> <li>3. Ratio Analysis: Need, Objectives and Types.</li> <li>4. Profitability Ratios: Calculate and Interpretation in comparison to its standard ratios limited to: Gross Profit Ratio, Net Profit Ratio, Operating Profit Ratio and Expenses Ratio and Return on Investments.</li> </ol> <p>(Note: Financial Statements or Extract of Financial Statement will be provided to the learners)</p>	
<b>Module 2: Financial Statement Analysis of Company – II</b>	
<ol style="list-style-type: none"> <li>1. Liquidity Ratios: Calculate and Interpretation in comparison to its standard ratios limited to: Current Ratio, Quick Ratio, Absolute Liquidity Ratio, Basic Defense Interval, Net Working Capital Ratio.</li> <li>2. Long Term Solvency Ratios: Calculate and Interpretation in comparison to its standard ratios limited to: Equity Ratio, Debt Ratio, Debt Equity Ratio, Capital Gearing Ratio and Proprietary Ratio.</li> <li>3. Impact of changes in individual income/ expenses/ assets and liabilities on ratio. (Note: Financial Statements or Extract of Financial Statement will be provided to the learners)</li> </ol>	

10	<b>Textbooks:</b> 1. Financial Statement Analysis by Prasanna Chandra 2. Financial Accounting for Management by S.P. Iyengar and C.R. Narayanan 3. Financial Statement Analysis and Valuation in India by Prasanna Chandra
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11	<b>Reference Books:</b> 1. Financial Statement Analysis- by R. Narayanaswamy 2. Financial Ratio Analysis and Interpretation by M.Y. Khan and P.K. Jain 3. Financial Statement Analysis: A Practitioner's Guide by Martin S Fridson
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12	<b>Internal Continuous Assessment: 40% i.e. 20 marks</b>	<b>Semester End Examination: 60% i.e 30 marks</b>
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13	<b>Continuous Evaluation: Internal 20 Marks</b>	
	<b>Assessment/ Evaluation</b>	<b>Marks</b>
	1 Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
	2 Participation in Workshop/ Conference/Seminar/ Case Study/Field Visit/ Certificate Course/Projects / Assignments etc. (Physical/Online mode)	10

14	<b>Semester End Evaluation : External 30 Marks</b> <span style="float: right;"><b>Time: 1 Hour</b></span> <b>Format of Question Paper: <u>Attempt any 2 out of 3 questions.</u></b>	
	<b>Question No</b>	<b>Questions</b>
	Q1	Practical/ Theory
	Q2	Practical/ Theory
	Q3	Practical/ Theory
		<b>TOTAL</b>
		<b>30</b>
	<b>Note</b> 1. Equal Weightage is to be given to all the modules.	

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|  | <ol style="list-style-type: none"><li>2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however, it is not mandatory.</li><li>3. Use of simple calculator is allowed in the examination.</li><li>4. Wherever possible more importance is to be given to the practical problems.</li></ol> |
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**Sign of the BOS  
Principal Dr.(CA)  
Gajanan Wader  
Chairman Board of  
Studies:  
Accountancy**

**Sign of the  
Offg. Associate Dean  
Dr. Ravikant  
Balkrishna Sangurde  
Faculty of Commerce**

**Sign of the  
Offg. Associate  
Dean  
Prin. Kishori Bhagat  
Faculty of  
Management**

**Sign of the  
Offg. Dean  
Prof. Kavita Laghate  
Faculty of  
Commerce &  
Management**