GANPAT UNIVERSITY

FACULTY OF MANAGEMENT STUDIES

Programme	Master of Business Administration					Branch/Spec.	---		
Semester	I					Version	1.0.0.0		
Effective from Academic Year		2026-27				Effective for the Batch admitted in			July 2026
Course Code	ICC503FRA	Course Name				Financial Reporting and Analysis			
Teaching Scheme						Examination Scheme (Marks)			
(Per week)	Lecture (DT)		Practical (Lab.)		Total		CCE	SEE	Total
	L	TU	P	TW					
Credit	3	0	0	0	3	Theory	50	50	100
Hours	3	0	0	0	3	Practical	-	-	-

Pre-requisites

Course Objective

To develop students' ability to understand and apply accounting standards and financial reporting frameworks, analyse financial performance, and evaluate financial and ESG disclosures to support transparency, sustainability, and informed stakeholder decision-making.

Course Outcomes

On successful completion of the course, the students will be able to:

CO1	Describe the relationship between Indian Accounting Standards, IFRS, and Indian GAAP and explain their relevance in corporate financial reporting.
CO2	Apply appropriate formats and disclosure requirements while presenting financial statements in compliance with applicable accounting standards.
CO3	Analyse financial performance trends over time and interpret their implications for business performance and sustainability.
CO4	Evaluate the effectiveness of Integrated Reporting and ESG disclosure frameworks in enhancing transparency and stakeholder decision-making.

Theory Syllabus

Unit	Content	Hrs.
1	Foundations of Financial Reporting: Meaning, objectives and importance of financial reporting, Introduction to reporting frameworks: Introduction to Indian Accounting Standards, Roadmap for applicability of Indian Accounting Standards, Indian Accounting Standards in Companies Act and Rules, IFRS and Indian GAAP, Financial statements: Elements and Users, Accounting Principles, Concepts, and Conventions.	10
2	Preparation & Presentation of Financial Statements: Preparation of Income Statement, Balance Sheet, Cash Flow Statement, Segment Reporting and Disclosure Requirements, Notes to Financial Statements and Accounting Policies.	12
3	Analytical Techniques for Financial Statements Analysis: Essentials of Financial Statement Analysis, Comparative and common-size Statements Analysis; Ratio Analysis; Trend Analysis and Interpretation, DuPont Analysis and Financial Performance Decomposition, Data Analytics & Business Intelligence Tools: Use of Spreadsheets, Dashboards, and Visualization Tools for Financial Statement Analysis and Managerial Reporting.	12
4	Financial Reporting & Strategic Analysis: Integrated Reporting Framework, ESG Reporting Metrics and Sustainability Disclosures, Financial Red Flags and Indicators of Financial Misreporting, Blockchain Technology in Accounting & Reporting: Blockchain-based Ledgers, Transparency, Immutability of Financial Records, Audit Trails, and Fraud Reduction (only theory).	11

Practical Content

- Use of Spreadsheet, dashboards, and visualization tools for financial statement building & analysis and investor communication

Text Books

TB1	Rao, P. M. (2021). *Financial statement analysis and reporting* (2nd ed.). PHI Learning.
TB2	Lal, J., & Gauba, S. (2018). *Financial reporting and analysis*. Himalaya Publishing House.

Reference Books

1	Gibson, C. H. (2013). *Financial statement analysis* (13th ed.). Cengage Learning.
2	Gupta, A. (2025). *Financial accounting for management: An analytical perspective* (8th ed.). Pearson Education.
3	Jha, A. K. (n.d.). *Accounting and disclosure: Carbon footprint & ESG for sustainability*. Insta Publishing.
4	Raiyani, J. R., & Bhatasna, R. B. (2011). *Financial ratios and financial statement analysis*. New Century Publications.
5	Rajasekaran, V., & Lalitha, R. (2011). *Financial accounting*. Pearson Education.
6	Revsine, L., Collins, D. W., Johnson, B., Mittelstaedt, F., Soffer, L. C., & Pathak, R. (2026). *Financial reporting and analysis* (9th ed.). McGraw Hill.
ICT/MOOCs Reference	
1	Financial Statement Analysis and Reporting By Prof. Anil K. Sharma https://onlinecourses.nptel.ac.in/e-learning/preview/noc21_mg05

Note: Version 1.0.0.0 (First Digit= New syllabus/Revision in Full Syllabus, Second Digit=Revision in Teaching Scheme, Third Digit=Revision in Exam Scheme, Forth Digit= Content Revision), L=Lecture, TU=Tutorial, P= Practical/Lab., TW= Term work, DT= Direct Teaching, Lab.= Laboratory work, CCE= Continuous and Comprehensive Evaluation, SEE= Semester End Examination.

Mapping of CO with Programme Outcomes (PO) and Programme Specific Outcomes (PSO)										
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	2	2	1	3	1	2	1	2	1	3
CO2	3	2	1	2	1	2	1	1	2	3
CO3	2	3	1	2	1	3	2	3	3	3
CO4	2	3	2	3	2	3	2	3	3	3

3= High/substantial correlation; 2 = Medium/moderate correlation; 1= Low/slight correlation; 0= No correlation