

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 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.								
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									
1	Financial Statement Analysis and Reporting; Rao, Peddina Mohana, PHI Learning, 2 <sup>nd</sup> Edition								
2	Financial Reporting and Analysis; Dr. Jawahar Lal, Dr. Sucheta Gauba, Himalaya Publishing House Pvt. Ltd., First Edition								
Reference Books									
1	Financial Reporting and Analysis; Charles H. Gibson, Cengage, 13th Edition								
2	Financial Accounting for Management: An Analytical Perspective; Ambrish Gupta, Pearson Education, Latest Edition.								

3	Financial Ratios & Financial Statement Analysis; Jagdish R Raiyani, New Century Publications
4	Financial Reporting and Analysis; Lawrence Revsine, Daniel W. Collins, Bruce Johnson, Fred Mittelstaedt and Leonard C. Soffer, McGraw Hill, Eight edition
5	Accounting and Disclosure [ Carbon Footprint & ESG For Sustainability]; Abhineet Kumar Jha, Insta Publishing.
6	Financial Accounting; V. Rajasekaran & R. Lalitha, Pearson Publications, Latest Edition.
<b>ICT/MOOCs Reference</b>	
1	NPTEL Online course on: Financial Statement Analysis and Reporting, IIT Roorkee, Course Instructor - Prof. Anil K. Sharma.

<b>Mapping of CO with Programme Outcomes (PO) and Programme Specific Outcomes (PSO)</b>										
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3
CO1	2	2	1	3	0	2	0	2	0	3
CO2	3	2	1	2	0	2	0	0	2	3
CO3	2	3	1	2	0	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