

1.	Title of the course	Financial Statement Analysis
2.	Course number	HS502L
3.	Structure of credits	3-0-0-3
4.	Offered to	PG
5.	New course/modification to	Modification To HS5022/20
6.	To be offered by	Department of Humanities and Social Sciences
7.	To take effect from	January 2022
8.	Prerequisite	Nil
9.	Course Objective(s): To impart skills necessary to analyze the past financial performance, estimate the firm's future value of a firm. To help make informed and efficient business decisions.	
10.	Course Content: Framework for analysis and valuation; Overview of business activities and financial statements; Ratios: integrated analysis, analysis of firm performance; Analysing financing activities: capital leases, pension obligations, commitments, contingencies, and off-balance-sheet financing; Analysing investing activities: current assets, capitalization vs. expense, investment securities, valuation of long-lived assets, depreciation, and intangible assets; Analysing operating activities: revenue recognition, deferrals, employee benefits, interest & taxes, and nonrecurring items; Prospective analysis: short-term and long-term forecasting.	
11.	Textbook(s): 1. Subramanyam K R, <i>Financial Statement Analysis</i> , 10th Edition, McGraw Hill Education (India) Publication (2020).	
12.	Reference(s): 1. Gerald I White , Sondhi Ashinpaul C and Dov Fried, <i>The Analysis and Use of Financial Statements</i> , 1st Edition, Wiley India Pvt. Ltd. (2006). 2. Penman S, <i>Financial Statement Analysis and Security Valuation</i> , 4th Edition, McGraw Hill Education (India) Publication (2017).	