# PDEA'S Mamasaheb Mohol College, Paud Road, Pune-38

## Revised syllabi (2019 Pattern) for two years M. Com. Course (CBCS) Semester: II

Subject: Financial Analysis & Control Course Code: 201

#### COs:-

- CO 1. To enable the students to acquire knowledge of financial analysis and control tools
- CO 2. To Make appropriate application and uses of financial analysis and control
- CO 3. To make the students develop competence.
- CO 4. Students will understand usage in managerial decision making and control.
- CO 5. Understand budget and budgetary control

#### CSOs:-

Sr.N o	Course Name -: Financial Analysis & Control. Course Code -: 201 M.Com I Sem II. Compulsory. Paper III	CSO
	Fundamentals of financial analysis and control Meaning of financial analysis and control, importance, advantages limitations & uses	Understanding basics of financial analysis.
	Comparative and common size statement Meaning,, importance, advantages, limitations, uses, Problems on Intra & Inter Company Comparison	To gain knowledge of practically comparing financial results of different years and different companies.
	Cash flow and fund flow statements Meaning,, importance, advantages limitations, uses, Problems on Cash flow and fund flow statements	To understand the importance of cash liquidity in an organization. To understand the computation of cash and fund flows under operating, investing and financing categories.
	Ratio analysis and trend analysis Meaning,, importance, advantages, limitations, uses, Problems on Ratio analysis and Trend analysis	To develop the skill of appropriate use of different ratios to evaluate the financial performance of entities.

Evaluation Methods: Internal Examination test to identify slow learner and advanced learner.

#### Formative and Summative Evaluation

Formative Evaluation: Knowledge, Understanding and Skills.

Summative Evaluation : PPT Presentation, Assignment, Mid Sem. Examination and University Examination

### References

Sr. No.	Author/s	Title of the Book	Publication	Place
1	Ravi Kishore	Advanced Management Accounting	Taxman	New Delhi
2	Ravi M. Kishore	Management Accounting & Financial Analysis	Taxman	New Delhi
3	Dr.Jawahar Lal Dr. Sucheta Guaba	Financial Reporting and Analysis	Himalaya Publication House	New Delhi
4	P Perm Chand and Madna Mohan	Financial Accounting and Analysis	Himalaya Publishing	Mumbai
5	M.Y.Khan & P.K.Jain	Management Accounting & Financial Analysis	(Tata McGraw hill)	New Delhi