

**MBA 2016 – 2018 Trimester V
(OCT – DEC 2017)
COURSE OUTLINE & SESSION PLAN**

Course: Financial Statement Analysis

Course code: FI511E

Instructor: Smitha Nair, Assistant Professor

Email: n_smitha@asb.kochi.amrita.edu

COURSE OBJECTIVES

The course aims to provide students with:

- an understanding of the use of the financial statements for economic decision-making.
- The course would facilitate the learning of financial statements for investments, credit, business and management decisions.
- This course is designed primarily for students who expect to be intensive users of financial statements as part of their professional responsibilities.

The pre-requisites for this course are the strong foundations of financial accounting and managerial accounting.

LEARNING OUTCOMES

Upon completion of the course, students would be able to analyse and synthesise the financial information of a company in the context of prevailing economic and business conditions and make informed recommendations on investment decisions about the firm.

COURSE OBJECTIVES AND OUTCOMES

LG CO	Critical and integrative Thinking	Effective written and oral communication	Societal and Environmental Awareness	Ethical Reasoning	Leadership
CO1: Knowledge	3	2	1	2	0
CO2: Skill sets	3	1	1	2	0
CO3: Decision making	3	1	1	2	0

Course contributes mostly to: Employability/ Skill Development/ Value-add

COURSE PLAN

<u>TOPIC</u>	<u>SESSION</u>
1. Introduction to financial statements	2
2. Business Activities and financial statements	4
3. Analysis of the statement of shareholder's equity.	3
4. Analysis of the balance sheet and income statement	3
5. Analysis of profitability	2
6. Analysis of growth and sustainable earnings	3
7. Accounting analysis and valuation	3
8. Analysis of the quality of financial statements	4

EVALUATION SCHEME

Class Participation	10%
Project	30%
Group work	20%
Final Exam	40%

RECOMMENDED TEXT BOOK

Financial Statement Analysis and Security valuation by Stephen H. Penman (4e)