

**The Kelkar Education Trust's  
V G Vaze College of Arts, Science and Commerce  
(Autonomous)**



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Syllabus for the academic year 2024 - 25

(June 2024 Onwards)

Program: BCOM

Semester – SEM I

**Course : FINANCIAL DATA ANALYSIS I**

<b>Course Code</b>	<b>Course Title</b>	<b>credit</b>
VGVCSE101	Financial Data Analysis I	2

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Teaching Scheme (Hrs/Week)				Continuous Internal Assessment (CIA) 40 marks					End Semester Examination	Total
L	T	P	C	CIA-1	CIA-2	CIA-3	CIA-4	Lab	Written	
2	-	-	2	15	15	10		-	60	100
<b>Max. Time, End Semester Exam (Theory) -2Hrs.</b>										

**FYBCOM**  
**FINANCIAL DATA ANALYSIS I**  
**SEMESTER I**

**Course Objectives**

To enable the learners:

1. To understand the preparation of final accounts on the basis of single entry system with focus on accounting treatment of debtors, sales, creditors and purchases.
2. To enable the learners to understand the different types of accounts and recording the transactions there in applying the rules of debit and credit as applicable to the accounts affected in the transactions.
3. To understand the meaning of budget and preparation of cash budget

**Learning Outcomes :**

After conclusion of study the students will be able to :

- 1 Prepare final accounts from incomplete records, and interpret profit and financial position of the Company
- 2 Interpret the ledger accounts.
- 3 Understand and interpret the cash budget for decision making in Investment

**FYBCOM**  
**FINANCIAL DATA ANALYSIS I**  
**SEMESTER I**

Sr. No.	Modules	No. of Lectures

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1	Accounting from Incomplete Records	10
2	Reading of Ledger Accounts	10
3	Cash Budget	10
	TOTAL	30

**FYBCOM**  
**FINANCIAL DATA ANALYSIS I**  
**SEMESTER I**

Sr No.	Modules / Units
<b>1</b>	<b>Accounting from Incomplete Records</b>
	<ul style="list-style-type: none"> <li>● Introduction</li> <li>● Problems on Preparation of final accounts of Proprietary Trading ( Conversion method)</li> </ul>
<b>2</b>	<b>Reading of Ledger Accounts</b>
	<ul style="list-style-type: none"> <li>● Meaning of Reading of Ledger Account, Need for Reading of Ledger Accounts.</li> <li>● Reading of various types of Ledger Accounts – Personal, Real, Nominal.</li> <li>● Drawing Conclusions from the given accounts.</li> </ul>
<b>3</b>	<b>Cash Budget</b>
	<ul style="list-style-type: none"> <li>● Meaning of Budget</li> <li>● Problems on Preparation of Cash Budget</li> <li>● Drawing conclusion from given budget</li> </ul>

Reference Text :

- 1) Compendium of Statement and Standard of Accounting, ICAI
- 2) Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- 3) Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- 4) Advance Accounts by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi
- 5) Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi

**EVALUATION PATTERN**

**I. Internal [40 marks]**

- a. Class test of 15 marks for 30 min.
- b. Project/ Assignment – 15 Marks.

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c. Class participation and behavior - 10 marks

**II. Summative [60 marks]**

Semester end exam 60 marks, duration 2 hrs.

Question Paper Pattern

I. Internal

Maximum Marks: 15

Question to be set : 2

Duration : 30 Min

Q. No.	Particulars	Marks
Q. 1.	Practical Question	05
Q.2.	Practical Question	05
Q. 3.	Practical Question	05

II. Summative (Semester end)

Maximum Marks: 60

Question to be set : 04

Duration : 2 Hrs

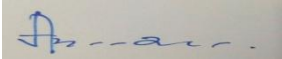
Q. No.	Particulars	Marks
Q. 1.	Compulsory Practical Questions	15
Q. 2.	Full Length Practical Question OR Full Length Practical Question	15
Q. 3.	Full Length Practical Question OR Full Length Practical Question	15
Q. 4.	Full Length Practical Question OR Short notes To be asked 05, to be answered 03	7 & 8  15

Full Length Question of 15 Marks may be divided into two sub questions of 7/8 and 10/ 5 Marks.

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The Final syllabus which has been approved by the following BOS Members:

CA. Anil Naik, Head of Department of Accountancy  
CA. Yogesh Sant – Member – Faculty  
Ms. Swapna Jagtap – Member – Faculty  
Dr. Shilpa Palande – Member – Faculty  
Ms. Gayatri Vaity – Member – Faculty  
Mr. Kiran more – Industry/Corporate Sector  
Dr.(CA.) Smita Deshpande – Subject Expert from Other University (SNDT)  
Dr.(CA) Seema Tarak Shah – Subject Expert from Other University (SNDT)  
CA Ketaki Ketkar – Vice-Chancellor Nominee  
CA. Amol Kane – Meritorious Alumnus



CA. Anil Naik  
CHAIRMAN – BOS

CA. Ketaki Ketkar  
VC – NOMINEE (BOS)