

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



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V G Vaze College of Arts, Science and Commerce  
(Autonomous)**

Syllabus for the academic year 2024 - 25

(June 2024 Onwards)

Program: BCOM

Semester – SEM I

**Course : FINANCIAL DATA ANALYSIS I**

Course Code	Course Title	credit
VCSEC111	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
Max. Time, End Semester Exam (Theory) -2Hrs.										

**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

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

Sr. No.	Modules	No. of Lectures
1	Accounting from Incomplete Records	10
2	Reading of Ledger Accounts	10
3	Cash Budget	10
	<b>TOTAL</b>	<b>30</b>

**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
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**EVALUATION PATTERN**

**I. Internal [40 marks]**

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

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

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CA Yogesh Sant, Head of Department of Accountancy

Ms. Swapna Jagtap. - Member – Faculty

Dr. Shilpa Palande – Member – Faculty

Ms. Gayatry Vaity – Member – Faculty

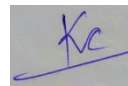
Mr. Kiran more – Industry/Corporate Sector

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. Yogesh Sant  
CHAIRMAN – BOS

CA. Ketaki Ketkar  
VC – NOMINEE (BOS)

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Syllabus for the academic year 2024-25

(June 2024 Onwards)

Program: BCOM

Semester – SEM II

**Course : Financial Data Analysis II**

Course Code	Course Title	credit
VCSEC163	Financial Data Analysis II	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
Max. Time, End Semester Exam (Theory) -2Hrs.										

**FYBCOM**  
**FINANCIAL DATA ANALYSIS II**

**SEMESTER II**

**Course Objectives**

To enable the learners:

1. To learn the preparation of Departmental Accounts
2. Analyze all income and expenses of each department
3. To understand and analyze the nature, scope and functions of Management Accounting and acquire the ability to apply such knowledge in decision making
4. Discuss the sources of financial data for analysis.
5. To get acquainted with the various financial ratios and its types. Discuss the use of ratios to analyze the financial statements
6. To help students understand the ratios from the perspective of different stakeholders to evaluate profitability and financial position of the entity.

**Learning Outcomes :**

After conclusion of study the students will be able to :

- 1 Distribute Incomes and expenses in various department and Calculate Gross profit and Net Profit or loss department wise
- 2 Helps in interpretation of financial information.
- 3 Facilitates learning of analysis of financial statements.
- 4 Interpretation of data through various ratios contributing to effective financial reporting relevant for short term and strategic decisions.

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**FYBCOM**  
**FINANCIAL DATA ANALYSIS II**

**SEMESTER II**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Departmental Accounts</b>	<b>10</b>
<b>2</b>	<b>Analysis and Interpretation of Financial statements</b>	<b>10</b>
<b>3</b>	<b>Ratio Analysis and Interpretation</b>	<b>10</b>
	<b>TOTAL</b>	<b>30</b>

**FYBCOM**  
**FINANCIAL DATA ANALYSIS II**

**SEMESTER II**

<b>Sr No.</b>	<b>Modules / Units</b>
<b>1</b>	<b>Departmental Accounts</b>
	<ul style="list-style-type: none"> <li>• Meaning</li> <li>• Basis of Allocation of Expenses and Incomes / Receipts</li> <li>• Inter Departmental Transfer: at Cost Price and at Invoice price</li> <li>• Departmental Trading and Profit &amp; Loss Accounts</li> </ul>
<b>2</b>	<b>Analysis and Interpretation of Financial Statements:</b>
	<ul style="list-style-type: none"> <li>• Study of Balance sheet and Income Statement / Revenue Statements in vertical form suitable for analysis</li> <li>• Relationship between items in Balance sheet and Revenue Statements</li> <li>• Tools of analysis of Financial Statements (i) Trend Analysis (ii) Comparative Statement (iii) Common Size Statement.</li> <li>• Note: (i) problems based on trend analysis (ii) Short problems on Comparative and Common size statements.</li> </ul>
<b>3</b>	<b>Ratio Analysis and Interpretation I</b> ( Based on Vertical Form of Financial Statements – Meaning, Classification, Du Point Chart, Advantages and Limitations)
	<ul style="list-style-type: none"> <li>• Balance sheet ratios:               <ul style="list-style-type: none"> <li>▪ Current Ratio</li> <li>▪ Liquid Ratio</li> <li>▪ Stock Working Capital Ratio</li> <li>▪ Debt Equity Ratio</li> <li>▪ Proprietary Ratio</li> </ul> </li> </ul>

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	<ul style="list-style-type: none"> <li>▪ Capital Gearing Ratio</li> <li>• Revenue Statement Ratio <ul style="list-style-type: none"> <li>▪ Gross Profit Ratio</li> <li>▪ Expenses Ratio</li> <li>▪ Operating Ratio</li> <li>▪ Net Profit Ratio</li> <li>▪ Net Operating Profit Ratio</li> <li>▪ Stock Turnover Ratio</li> </ul> </li> <li>• Combined Ratio <ul style="list-style-type: none"> <li>▪ Return on Capital Employed ( including Long term borrowings)</li> <li>▪ Return on Proprietor's Fund (Shareholders Fund and Preferential Capital)</li> <li>▪ Return on Equity Capital</li> <li>▪ Dividend Pay - out Ratio</li> <li>▪ Debt Service Ratio</li> <li>▪ Debtors Turnover</li> <li>▪ Creditors Turnover</li> </ul> </li> </ul>
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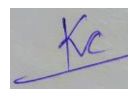
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CA. Amol Kane – Meritorious Alumnus



CA. Yogesh Sant  
CHAIRMAN – BOS

CA. Ketaki Ketkar  
VC – NOMINEE (BOS)