

HONORS CERTIFICATE PROGRAMME PROPOSAL
AY 2022-2023
Commerce -Accounting and Finance

General Information of the Activity		
1.	Department and Hub	Department of BAF/ Humanities Hub
2.	Title of the Activity	Honors Certificate Programme in Analysis of Financial Statements
3.	Name of the Professor taking the course	Mr. Pratik Satish Purohit
4.	Name/s of the Resource person/s	Dr. Sanjay Parab Mr. Pratik Satish Purohit Mr. Navneet Sangha
5.	Name of the Dept Coordinator and Email address	Mr. Pratik Satish Purohit pratik.purohit@xaviers.edu
6.	Name of the Hub Coordinator and Email address	Dr. Suvaiba Pirani suvaiba.pirani@xaviers.edu
7.	Number of credits for the activity and number of hours	One (01) Credit and 15 hours
8.	Fees	₹ 1,000 per student
9.	Eligibility	First Year Students (All
10.	Number of students	30 students
11.	Duration and Time	10 days

Details of the Activity	
1	Title: Honors Certificate Programme in Analysis of Financial Statements
2	<p>Learning Objectives:</p> <p>To develop an understanding of various concepts of analysis and interpretation of Financial Statements and acquire ability to read the financial statements and hence applying such knowledge in decision making.</p>
3	<p>Learning Outcomes:</p> <p>After completion of the programme the learner will be able to:</p> <ul style="list-style-type: none"> • Understand various types of analysis of Financial Statements. • Prepare and analyse Comparative Financial Statements • Prepare and analyse Common-size Financial Statements • Discuss Accounting Ratios and it types • Analyse the ratios from the perspective of Investors, lenders, suppliers, managers etc. to evaluate profitability and financial position of an entity • Describe the users and objective of Financial Analysis
4	<p>Description</p> <p>Financial Statements serve as the foundation for financial analysis, planning, and decision-making. However, not all of the essential and relevant information is disclosed in the financial statements. Analyzing the data presented in the financial statements is vital in order to gain the material and relevant information required for determining the financial strengths and weaknesses of an enterprise. The financial manager has certain analytical tools which help in financial analysis and planning. The analytical techniques they employ will be briefly covered in this course.</p>

5	Modules if any		
	MODULE NO.	PARTICULARS	HRS
	1.	Introduction <ul style="list-style-type: none"> - Meaning of Financial Statements - Tools or Techniques of Financial Statement Analysis - Types of Financial Statement Analysis - Distinction between Horizontal Analysis and Vertical Analysis - Purpose & Significance of Financial Analysis - Parties Interested in Financial Analysis - Limitations of Financial Analysis 	3 hrs.
	2.	Comparative Statement Analysis <ul style="list-style-type: none"> - Meaning of Comparative Financial Statements - Objectives of Comparative Financial Statements - Comparative Balance Sheet and Income Statement / Profit & Loss - Common-size Balance Sheet and Income Statement / Profit and Loss 	6 hrs.
3.	Ratio Analysis <ul style="list-style-type: none"> - Meaning of Ratio and Accounting Ratio - Meaning of Ratio Analysis - Objectives of Ratio Analysis - Advantages/ Significance and Uses of Ratio Analysis - Limitations of Ratio Analysis - Classification or Types of Accounting Ratios: <ul style="list-style-type: none"> • Liquidity Ratios: Current Ratio and Quick/Liquid Ratio • Solvency Ratios: Debt-to-Equity Ratios, Proprietary Ratio, Debt-to-Total Asset Ratio and Interest Coverage Ratio • Activity Ratios: Trade Receivables Turnover Ratio, Trade Payables Turnover Ratio, Working Capital Turnover Ratios & Inventory Turnover Ratio • Profitability Ratios: Gross Profit Ratio, Net Profit Ratio, Operating Ratio, Operating Profit Ratio, Earnings Per Share (EPS), Price Earning Ratio (P/E) and Return on Investment 	6 hrs.	