

This Text Book is useful for Savitribai Phule Pune University
and other Universities as well as Competitive Exams.

Analysis of Financial Statements

(DSE B - 505 FM)
T.Y.B.B.A. (Sem. - V)

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Preface

It is a matter of great pleasure for us to present this book to our esteemed readers. This book has been designed as standard text on 'Analysis of Financial Statements' for T.Y.B.B.A. (Sem. - V).

This book comprehensively covers the entire syllabus of T.Y.B.B.A (Analysis of Financial Statements) Course of Savitribai Phule Pune University effective from 2021 onwards. It has been written to meet the requirements of students of T.Y.B.B.A. Some of the special features of the book are as follows:

- 1. Full coverage of the revised syllabus of T.Y.B.B.A.*
- 2. Chapter outline at the beginning of each chapter to give a bird's eye view of the topics covered in the chapter.*
- 3. Point wise explanation of each topic in the chapter.*
- 4. Topics are logically arranged in numbered paragraphs exactly according to the modified syllabus.*
- 5. Proposed questions at the end of each chapter.*
- 6. Extensive use of diagrams, tables and various forms to give visual view of key concepts and techniques.*
- 7. Conversational, lucid and simple language.*

Every effort has been made to provide the readers with most up-to-date and authentic material on the subject.

We are very grateful to our publisher Mrs. and Mr. Rajesh Patne who have rendered all possible assistance in bringing out this book. We wish to acknowledge our deep gratitude to staff who have assisted and helped us in preparing this book. We will consider our efforts amply rewarded in case the book proves useful to the students and teachers of the subject.

Suggestions of readers are welcome and shall be acknowledged with gratitude.

With best wishes.

By Authors

Syllabus

T.Y.B.B.A. (Sem. - V)

Analysis of Financial Statements (DSE B - 505 FM)

Unit	Topic
1	Introduction of Analysis & Interpretation of Financial Statements 1.1 Introduction of Schedule III as per Companies Act 2013, 1.2 Meaning and importance of Analysis of Financial Statements, 1.3 Tools and Techniques of financial analysis- 1.4 Comparative Financial Statements, 1.5 Trend Analysis, 1.6 Common Size Financial Statements, 1.7 Ratio Analysis, Fund Flow Statement and C 1.8 Cash Flow Statement
2	Ratio Analysis 2.1 Meaning, Importance, Advantages & Limitations of Ratio, 2.2 Classification of Ratios: 2.2.1 Liquidity ratios, 2.2.2 Turnover ratios, 2.2.3 Profitability ratios and 2.2.4 Solvency ratios (Practical Problems based on the ratios- Problems based on reverse ratio is excluded.)
3	Cash Flow Statement 3.1 Meaning, Objectives, Uses, and Limitations of Cash Flow Statement, 3.2 Methods of Cash Flow Statements- Direct methods and indirect methods. 3.3 Practical sums on an indirect method
4	Fund Flow Statement 4.1 Meaning, Objectives, Uses, and Limitations of Fund Flow Statement, 4.2 Preparation of Fund Flow Statement-Fund from operations & statement of changes in Working Capita 4.3 Practical sums on Preparation of Fund Flow Statement

Index

T.Y.B.B.A. (Sem. - V)

Analysis of Financial Statements (DSE B - 505 FM)

Unit	Topic	Page No.
1	Introduction of Analysis & Interpretation of Financial Statements ➔ 1.1 Introduction of Schedule III as per Companies Act 2013 ➔ 1.2 Meaning and importance of Analysis of Financial Statements ➔ 1.3 Tools and Techniques of financial analysis ➔ 1.4 Comparative Financial Statements ➔ 1.5 Trend analysis ➔ 1.6 Common Size Financial Statements ➔ 1.7 Ratio Analysis ➔ 1.8 Definition of fund flow statement ➔ 1.9 Cash Flow Statement - Operating and Investing Activities	1.1 to 1.28
2	Ratio Analysis ➔ 2.1 Meaning, Importance, Advantages and Limitations of Ratio ➔ 2.2 Classification Ratios	2.1 to 2.44
3	Cash Flow Statement ➔ 3.1 Cash Flow Statement ➔ 3.2 Methods of Cash Flow Statements	3.1 to 3.28
4	Fund Flow Statement ➔ 4.1 Fund Flow Statement ➔ 4.2 Procedure of Fund Flow Statement	4.1 to 4.28