



B.Com Honours

Semester 3

Calicut University

FINANCIAL STATEMENT ANALYSIS

Course Code: COM3MN204 • Module SYLLABUS Notes

Official Course Syllabus

Course Code: COM3MN204

Course Title: FINANCIAL STATEMENT ANALYSIS

Course Type: Minor

Academic Level: 200 - 299

Credits: 4 Credits

Course Summary: Financial statement analysis involves understanding financial statements and interpreting the information they contain.

Module I: IRatio Analysis

- **Unit 1:** Ratio Analysis: Meaning, Objectives, Utility, Limitations
- **Unit 2:** Classification of Ratios and Analysis: Liquidity and Profitability Ratios
- **Unit 3:** Turnover ratios (inventory turnover, receivables turnover) and how they indicate operational efficiency.
- **Unit 3:** Leverage ratios (debt-to-equity ratio, interest coverage ratio) and their

Module I: VWorking Capital

- **Unit 1:** Working Capital: Concepts, Types, and Importance
- **Unit 2:** Factors Influencing Working Capital and Principles of Management
- **Unit 3:** Estimation Techniques: Operating Cycle Method
- **Unit 4:** Estimation Techniques: Projected Balance Sheet Approach2 UnitContentHours Open Ended

Module I: mprovement. EPProject Assignment Examinations CO3Communicate and present

Module I: IQuality Cost Management

- **Unit 3:** Managing quality in competitive environment- cost of quality
- **Unit 4:** Lean Accounting, TQM, Six Sigma

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