

**Revised syllabi (2019Pattern) M. Com. Degree course (CBCS)Syllabus for**

**M.Com Part I Semester – II**

**Subject Name: - Financial Analysis & Control**

**Compulsory Subject Course code: - 101-II**

**Objectives of the course**

- a. To enable the students to acquire knowledge of financial analysis and control tools
- b. To Make appropriate application and uses of financial analysis and control

Depth of the program – fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Fundamentals of financial analysis and control	Meaning of financial analysis and control, importance, advantages limitations& uses	Understanding basics of financial analysis.
2	Comparative and common size statement	Meaning,, importance, advantages, limitations, uses, Problems on Intra & Inter Company Comparison	To gain knowledge of practically comparing financial results of different years and different companies.
3.	Cash flow and fund flow statements	Meaning,, importance, advantages limitations, uses, Problems on Cash flow and fund flow statements	To understand the importance of cash liquidity in an organization. To understand the computation of cash and fund flows under operating, investing and financing categories.
4.	Ratio analysis and trend analysis	Meaning,, importance, advantages, limitations, uses, Problems on Ratio analysis and Trend analysis	To develop the skill of appropriate use of different ratios to evaluate the financial performance of entities.

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