

# Lesson Plan

CBCS BBA Honours Program: Semester – VI

DSE-3-6FA

## Financial Statement Analysis

(Lectures: 65)

Unit and Topic	Content	Hours
<b>Unit I: Financial Statements</b>	Concept, nature, objectives and types of Financial Statements;	3
	Characteristics of ideal Financial Statement; Importance and limitations of Financial Statements	3
<b>Unit II: Financial Statement Analysis</b>	Concept of analysis and interpretation of Financial Statements;	2
	Types of Financial Analysis: External analysis and internal analysis – Horizontal analysis and vertical analysis;	3
	Techniques of Financial Statement Analysis: Comparative Statements with Practical Examples	2
	Common-size Statements with Practical Examples	2
<b>Unit III: Ratio Analysis</b>	Trend Analysis with Practical Examples	2
	Meaning, Nature, Significance and Limitations of Ratio Analysis;	2
	Analysis of Liquidity Ratio	2
	Profitability Ratio	3
	Activities Ratio And	2
Capital Structure;	2	
Inter-Firm and Intra-Firm <sup>3</sup> Analysis Ratio	2	
<b>Unit IV: Cash Flow Statement</b>	Concepts of funds, Definition, Cash Budget, Cash Book, Fund Flow Statement, Difference between Fund Flow and Cash Flow Statement.	5
	Is depreciation being a Source of Fund	1
	Preparation of cash flow statement as per Indian Accounting Standard (Ind- AS): 7 with practical problems.	11
<b>Unit V: Budgetary Control</b>	Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control.	1
	objectives, merits, and limitations Budgeting and Budgetary Control.	2

	Budget Administration.	1
	Functional Budgets.	1
	Fixed and flexible budgets with practical problems	6
	Zero Base Budgeting.	2
	Programme and Performance Budgeting.	2

# Lesson Plan

CBCS BBA Honours Program: Semester – VI

DSE – III-6FC

Security Analysis and Portfolio Management

(Lectures: 65 Hours)

Unit and Topic	Content	Classes
<b>Unit I:</b> Introduction	Introduction Nature and Scope of Investment, Investment Process, Decisions areas,	3
	Components of Investment Risk,	5
	Types of investors, Investment V/S Speculation	2
<b>Unit II:</b> Research Process	Securities Market in India Introduction to Indian capital market and its classification,	2
	Organization and Functioning stock exchanges,	6
	Regulations of stock exchanges, listing of securities	2
<b>Unit III:</b> Measurement and Hypothesis Testing	Analysis for Investment Economy and Industry Analysis,	3
	Company Level Analysis,	2
	Technical Analysis,	4
	Valuation of Securities: Equity Shares, Debt/Bond and Preference shares, Derivatives, Mutual Funds	6
<b>Unit IV:</b>	Efficient Market Hypothesis Random Walk Theory,	5
	The efficient market hypothesis and forms of market	10
<b>Unit V :</b>	Portfolio Analysis Risk and return on portfolio,	5
	Risk and return trade-off,	5
	Portfolio with more than two securities,	3
	Diversified and concentrated Portfolio	3