



**FINANCIAL REPORTING AND STATEMENT ANALYSIS
SCHOOL OF BUSINESS MANAGEMENT**

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INDEX

S. No.	Item Description	Page Number
1	Course Information Sheet	3
2	Syllabus	4
3	Text Books, Reference Book, Web/Other Resources	4
4	Programme Learning Objectives(PLO's)	5
5	Programme Outcomes(PO's)	5
6	Bloom's Taxonomy	6
7	Course Outcomes(CO's), Mapping & Articulation Matrix	7
8	Lecture Plan & Course Schedule	8-9
9	Minutes of Course Review Meeting	10
10	Unit Wise Questions	11-18
11	Research	19-21
12	Case Study &Activities	22-25
13	Previous Question Paper	26-30
14	Tutorial Sheet	31
15	Course Assessment Report	32
16	Direct Assessment Sheet	33
17	CSP Rubric Name & Number	34-35
18	Indirect Course Assessment Sheet	36
19	Add-ons , PPT's & Lecture Notes	36

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ANURAG GROUP OF INSTITUTIONS
(Autonomous)
School of Business Management

Course Name : Financial Reporting & Statement Analysis
Course Number : A91004
Course Designation : Core
Credits : 4

MBA I Year I Semester
(2019-21)

Name of Faculty	Academic Year/Regulation
P. Kalpana	R18
C. Mallesha	R18

Syllabus

Unit – I	Introduction to Accounting: Importance, Objectives and Principles, Accounting Concepts & Conventions, Accounting Process & Accounting Cycle, Preparation of Journal, Ledger & Trial Balance.
Unit – II	Unit II: Final Accounts: Introduction, Steps in Final Accounts, Classification of Income and Expenditure, Receipts, Income Statements, Final Accounts with Adjustments.
Unit – III	Unit III: Ratio Analysis: Meaning, Importance & Classification of Ratio's - Liquidity Ratio, Solvency & Profitability Ratios, Du Pont Chart.
Unit – IV	Unit IV: Financial Analysis I: Objectives of Financial Statements, Meaning & Interpretation, Types of Financial Statement Analysis, Comparative & Common Size Analysis.
Unit – V	Unit V Financial Analysis II: Meaning and Importance of Fund Flow Statement-Statement of Changes in Working Capital, Funds from Operations, Cash Flow Statement.

Text Books & Other References

Text Books:

- S N Maheshwari & Maheshwari, Financial Accounting, 6/e, IBH, 2018.
- Narayana Swamy, Financial Accounting, A Managerial Perspective, PHI, 2014

References:

- Pareshsha, Basic Financial Accounting for Management, Oxford University Press New Delhi 2012
- Ranjan Kumar Bal, Financial Accounting & Analysis, S. Chand, New Delhi, 2012.
- Aryasri, Accounting and Financial Management, McGraw Hill, 2011
- ThukaramRao, Cost and Management Accounting, New Age International, 2008.

PROGRAM LEARNING OUTCOMES (PLO's)

The learning outcomes specify the knowledge, skills, values and attitudes students are expected to attain in courses or in a program.

1. ***Business Environment and Domain Knowledge***: Graduates are able to improve their awareness and knowledge about functioning of local and global business environment and society.
2. ***Critical thinking, Business Analysis, Problem Solving and Innovative Solutions***: Graduates are expected to develop skills on analyzing the business data, application of relevant analysis, and problem solving in other functional areas such as marketing, business strategy and human resources.
3. ***Global Exposure and Cross-Cultural Understanding***: Demonstrate a global outlook with the ability to identify aspects of the global business and Cross Cultural Understanding.
4. ***Social Responsiveness and Ethics***: Graduates are expected to identify the contemporary social problems, exploring the opportunities for social entrepreneurship, designing business solutions and demonstrate ethical standards in organizational decision making.
5. ***Effective Communication***: Graduates are expected to develop effective oral and written communication especially in business applications, with the use of appropriate technology.
6. ***Leadership and Teamwork***: Graduates are expected to collaborate and lead teams across organizational boundaries and demonstrate leadership qualities, maximize the usage of diverse skills of team members in the related context.

MBA PROGRAM EDUCATIONAL OBJECTIVES (PEO's):

1. To teach the fundamentals of the key elements of a business organization.
2. To provide a critical perspective on theoretical knowledge and practical approach to various functional areas of management and decision making.
3. To develop analytical skills to identify the link between the management practices in the functional areas of an organization and business environment.
4. To establish and realize a creative research culture among the student community.
5. To provide insights on latest technology, business communication, management concepts and to build team work and leadership skills within them.
6. To inculcate the habit of inquisitiveness and creativeness aimed at self-actualization and realization of ethical practices.

Revised Bloom's Taxonomy:

Bloom's Definition	Exhibit memory of previously learned material by recalling facts, terms, basic concepts, and answers.	Demonstrate understanding of facts and ideas by organizing, comparing, translating, interpreting, giving descriptions, and stating main ideas.	Solve problems in new situations by applying acquired knowledge, facts, techniques and rules in a different way.	Examine and break information into parts by identifying motives or causes. Make inferences and find evidence to support generalizations.	Present and defend opinions by making judgments about information, validity of ideas, or quality of work based on a set of criteria.	Compile information together in a different way by combining elements in a new pattern or proposing alternative solutions.
Verbs	<ul style="list-style-type: none"> • Choose • Define • Find • How • Label • List • Match • Name • Omit • Recall • Relate • Select • Show • Spell • Tell • What • When • Where • Which • Who • Why 	<ul style="list-style-type: none"> • Classify • Compare • Contrast • Demonstrate • Explain • Extend • Illustrate • Infer • Interpret • Outline • Relate • Rephrase • Show • Summarize • Translate 	<ul style="list-style-type: none"> • Apply • Build • Choose • Construct • Develop • Experiment with • Identify • Interview • Make use of • Model • Organize • Plan • Select • Solve • Utilize 	<ul style="list-style-type: none"> • Analyze • Assume • Categorize • Classify • Compare • Conclusion • Contrast • Discover • Dissect • Distinguish • Divide • Examine • Function • Inference • Inspect • List • Motive • Relationships • Simplify • Survey • Take part in • Test for • Theme 	<ul style="list-style-type: none"> • Agree • Appraise • Assess • Award • Choose • Compare • Conclude • Criteria • Criticize • Decide • Deduct • Defend • Determine • Disprove • Estimate • Evaluate • Explain • Importance • Influence • Interpret • Judge • Justify • Mark • Measure • Opinion • Perceive • Prioritize • Prove • Rate • Recommend • Rule on • Select • Support • Value 	<ul style="list-style-type: none"> • Adapt • Build • Change • Choose • Combine • Compile • Compose • Construct • Create • Delete • Design • Develop • Discuss • Elaborate • Estimate • Formulate • Happen • Imagine • Improve • Invent • Makeup • Maximize • Minimize • Modify • Original • Originate • Plan • Predict • Propose • Solution • Solve • Suppose • Test • Theory

Course Objectives:

Students learn the process of Accounting and Financial statements, Ratio Analysis in making financial decisions.

Course outcomes:

1. Explain the Basic Principles of Accounting & its Process.
2. Develop the Financial Statements by classification of Income & Expenditure.
3. Calculate Ratios using Ratio Analysis Techniques
4. Interpret the Financial Statements.
5. To solve the problems in Funds Flow & Cash Flow Statements.

MAPPING OF COURSE OUT COMES WITH PO's & PEO's

Course Outcomes	PEO's	PLO's
CO1	1,2	2,4
CO2	1,2,3	2,4
CO3	1,2,3	2,4
CO4	1,2,3	2,4
CO5	1,2,3	2,4

Articulation matrix of Course outcomes with PO's & PLO's

	Program Educational Objectives					Program Learning Outcomes				
	PEO 1	PEO 2	PEO 3	PEO 4	PEO 5	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5
CO1	3	3		1	2		3		3	
CO2	3	3	2	2	2		3		3	
CO3	3	3	2	2	3		3		3	
CO4	3	3	2	1	2		3		3	
CO5	3	3	2	2	1		3		3	

Lecture Plan: Financial Accounting & Reporting Analysis

S. No.	Topic	No of Lecture Hours	Teaching Learning Process
UNIT-1			
1	Introduction to Accounting: Importance, Objectives	1	Chalk & Board
2	Principles, Accounting Concepts & Conventions	2	Student Presentation
3	Accounting Process & Accounting Cycle	1	PPT by Students
4	Preparation of Journal	2	Problem Based Learning
5	Ledger	2	Problem Based Learning
6	Trial Balance	2	Problem Based Learning, Activity
UNIT-2			
1	Final Accounts: Introduction, Steps in Final Accounts,	1	Chalk & Board
2	Classification of Income and Expenditure, Receipts	2	PPT By students, Problem Based Learning
3	Income Statements	2	Problem Based Learning
4	Final Accounts with Adjustments	4	Problem Based Learning
5	Case Study, Activity	2	Discussion
UNIT-3			
1	Ratio Analysis: Meaning, Importance & Classification of Ratio's	1	Chalk & Board
2	Liquidity Ratio's	2	Chalk & Board
3	Solvency Ratio s	2	PPT ,Problem Based Learning
4	Profitability Ratios	2	Problem Based Learning)
5	Du Pont Chart	2	Problem Based Learning
6	Case Study, Activity	2	Discussion,
Unit-IV			
1	Financial Analysis I: Objectives of Financial Statements & Meaning & Interpretation	2	Chalk & Board
2	Types of Financial Statement Analysis	2	Seminars by students
3	Comparative & Common Size Analysis	3	Problem based learning
4	Case Study &Activity	1	Discussion

UNIT-5			
1	Financial Analysis II: Meaning and Importance of Fund Flow Statement	1	Chalk & Board
2	Statement of Changes in Working Capital	2	Problem based learning
3	Funds from Operations	1	Problem based learning
4	Funds Flow Statement	2	Problem based learning
5	Cash Flow Statement	2	Problem based learning
6	Case Study& Activity	2	Discussion
Total contact classes for Syllabus coverage : 50			

Minutes of Course Review Meeting

Details of Meeting No -	
Date of Meeting	
Member's Present	
Signature of Member's	
Remarks	
Details of Meeting No -	
Date of Meeting	
Member's Present	
Signature of Member's	
Remarks	
Details of Meeting No -	
Date of Meeting	
Member's Present	
Signature of Member's	
Remarks	

Unit Wise Questions (With different Levels of thinking – Blooms Taxonomy and Course Outcomes)

Unit-I Introduction to Accounting

Short Answer Questions

1. Define Accounting (CO-1, L-2)
2. Double Entry System (CO-1, L-2)
3. What is Accounting Cycle (CO-1, L-1)
4. Define Journal (CO-1, L-1)
5. Importance of Ledger (CO-1, L-3)
6. Outline Trial Balance (CO-1, L-2)
7. Explain about Accounting Cycle (CO-1,L3)
8. .Explain any two types of Accounting Conventions (CO-1, L-2)

Essay type Questions

1. Define Accounting. Explain the importance of Accounting (CO1-L3)
2. Explain the concepts and conventions of accounting with suitable examples(CO1-L3)
3. Discuss the GAAP and its implications on Accounting System(CO1-L3)
4. Journalize the following transactions in the books of a trader & Prepare Cash Ledger(CO1-L6)
Jan 1 Started Business with a Capital of Rs. 50000
Jan 3 purchased goods worth Rs.5000 on credit.
Jan 4 Received Rs.1980 from Vijay and allowed him Rs.20 as discount
Jan 6 purchased goods from Bharat Rs.5000
Jan 8 purchased plant from Mukesh for Rs.5000 and paid Rs.100 as cartage for bringing the plant to the factory and another Rs.200 as installation charges
Jan 12 sold goods to Rahim on credit Rs.600
Jan 15 Paid Salary to Ratan Rs.2000
Jan 21 Interest received from Madhu Rs.200
Jan 31 with drew goods from business for personal use Rs.200
5. Problem on Trial Balance(CO1-L6)
6. Journalize the following transactions & Prepare Cash Ledger. (CO-1, L-6)
1 Jan, 2017 - Mr. Ram Started business with a Capital of Rs. 5, 00,000
3 Jan, 2017 - Cash deposited into Bank Rs. 25,000
5 Jan, 2017 - Purchased furniture for Cash Rs.50, 000
10 Jan, 2017 - Sold goods to Mr. Ravi, Rs.80000 on credit
15 Jan, 2017 - Paid Rent Rs. 10,000
20 Jan, 2017 - Received cash from Mr. Ravi Rs.49, 500 on full settlement
25 Jan, 2017 - Received Salaries through cheque |Rs.25000
27 Jan, 2017 - Purchased Machinery from Mr. Rahul & Co. of Rs. 1, 50,000
30 Jan, 2017 - Paid Cash to Rahul & Co. of Rs.1, 45,000 on full settlement
7. Prepare the Trail Balance from the following Ledger balances of Arvind Glaxo Company as on 31.12.2016

	Rs.		Rs. (CO-1, L-6)
8. Drawings	74, 800	Freight	3,500
Printing charges	1,500	Purchases -	2,95,700
Stock (1.01.2016)	30,000	Sundry creditors	75, 000
Bills receivable	52,500	Insurance	2,700
Capital	2, 50,000	Sundry expenses	21,000
Furniture	33,000	Discount received	1,000
Discount allowed	950	Bank loan	1,20,000
Sales	3, 35,350	Stock (31.12.2016)	17,000
Rent	72,500	Income tax	9,500
Machinery	2, 15,400	Bills payable	31,700

Unit-2 Final Accounts

Short Answer Questions

1. Meaning of Financial Statements (CO2,L1)
2. Explain Balance Sheet(CO2,L2)
3. Classify the Expenditure (CO2,L2)
4. Income Distinguish between Income & Expenditure Receipts (CO-2, L-4)
5. Summarize the format of Income Statement.(CO-2, L-2)
6. . Explain in brief on the importance of Ratio Analysis (CO-3, L-5)

Essay type Questions

1. Explain the classification of Income, Expenditure and Receipts. (CO2-L2)
2. From the following Trial balance of shri samir. Prepare the Final Accounts(CO2-L4)
- 3.

Particulars	Debit (Rs.)	Credit(Rs)
Drawings & Capital	7,500	50,000
Purchases & Sales	72,100	95,000
Returns	1,300	2,700
Sundry Debtors & Creditors	18,200	35,750
Stock(1.10.83)	19,800	
Bad Debts	3,000	
Bills Receivable & Payable	12,000	23,000
Cash in hand	300	
Office Expenses	6,210	
Sales Van	15,000	
Sales Van Expenses	1,400	
Discount	-	2,910
Rent & Tax	10,700	
Telephone Charges	10,050	
Postage & Telegram	950	
Furniture	5,000	
Printing & Stationary	2,750	

Commission	8,400	
Carriage Inwards	3,200	
Salaries & Wages	20,500	
	2,09,360	2,09,360

Adjustments:

- Closing Stock was valued at Rs.61,700
- Depreciation furniture at 10% and sales van 20%
- Outstanding Rent amount to Rs.900
- Make a provision for bad and doubtful debts at 5% and further bad debts amounted to Rs200
- Charge 1/4th of salaries and wages to trading A/C`

4. Explain the classification of Ratio(CO2-L4)

5. Explain the Du Pont Chart(CO2-L4)

6. From the following balances of Radhe Shyam Trading and Profit and Loss A/c for the Year ended 31st December 2017 & Balance Sheet as on that date. The Closing stock is valued at Rs. 2, 50,000 (CO-2, L-6)

Carriage outwards	Rs. 80,000	Cash in hand	Rs. 25,000
Carriage on Goods Sold	Rs. 35,000	Cash at Bank	Rs. 3, 00,000
Manufacturing Expenses	Rs. 4, 20,000	Motor Car	Rs. 6, 00,000
Advertisement	Rs.70, 000	Drawings	Rs. 80,000
Freight	Rs. 44,000	Audit Fees	Rs. 27,000
Lighting	Rs 60,000	Plant	Rs.15, 39,000
Duty & Clearing Charges	Rs. 52,000	Repairs to plant	Rs. 22,000
Postage & Telegram	Rs. 8,000	Coal & Gas	Rs. 7, 60,000
Fire Insurance Premium	Rs. 36,000	Purchases	Rs. 16, 00,000
Patents	Rs. 1, 20,000	Wages	Rs. 20,000
Income Tax	Rs. 2, 40,000	Trade Expenses	Rs. 32,000
Office Expenses	Rs. 72,000	Investments	Rs 3, 00,000
Interest on Investments	Rs. 45,000	Capital A/C	Rs. 10, 00,000
Sales	Rs. 52, 00, 000	Rent	Rs. 1, 20,000
Discount Paid	Rs. 27,000	Discount Received	Rs. 34,000
Debtors	Rs. 8, 00,000	Creditors	Rs.6, 10,000

7. From the following balances prepare final accounts (CO-2, L-6)

Drawings	Rs.10, 000	Salaries	Rs. 14,000
Rent & Rates	Rs. 4,000	Opening Stock	Rs.46,000
Capital	Rs.1,14,700	Purchases	Rs.1,50, 000
Income Tax	Rs.1,600	Purchase Returns	Rs. 600
Discount Allowed	Rs.6,300	Cash in hand	Rs. 3,400
Discount Received	Rs.4,600	Cash at Bank	Rs. 22,660
Sales	Rs.2,08,000	Business Premises	Rs. 38,600
Sales Returns	Rs.500	Trade Expenses	Rs.840
Bills Receivable	Rs.3,200	Printing & Stationary	Rs.1,640
Bills Payables	Rs.10,000	Office Furniture	Rs.3,050
Bad debts Provision	Rs.670	Commission Received	Rs. 3,300
Interest on loan	Rs.4,000	Interest on Deposits	Rs. 200
Sundry Debtors	Rs. 36,000	Sundry Creditors	Rs. 29,000
Wages	Rs. 25,000		

Additional Information:

- Outstanding Wages Rs.5000
- Write off Depreciation 5% on Business Premises, 10% on Furniture
- Unexpired Insurance Rs.200
- Charge Interest on Capital @5%
- Closing Stock Rs.52000

8. Explain the classification of Ratio Analysis

Unit-3 Ratio Analysis

Short Answer Questions

- Define Ratio Analysis(CO-3, L-1)
- What is Liquidity Ratio(CO-3, L-2)
- Importance of Solvency Ratio((CO-3, L-2)
- Classification of Ratio's (CO-3, L-2)
- Explain in brief on the importance of Ratio Analysis (CO-3, L-5)
- Explain about DuPont Chart (CO-3, L-2)
- Discuss about the objectives of Financial Statement Analysis (CO-4, L-6)

Essay Type Questions:

- Define Ratio Analysis. Explain the importance of Ratio Analysis (CO-3, L-3)
- Classify the various types of Ratio's (CO-3, L-2)
- From the following particulars, draw up Balance sheet of the company

Current Ratio	2.5
Quick ratio	1.5
Net working Capital	Rs.30000
Stock Turnover Ratio	6 times
Gross Profit Ratio	20%
Fixed Assets Turnover Ratio	2 times
Debtors	2 months

Fixed Assets to Shareholders Net worth	0.8
Reserves & Surplus to capital	0.5
Long term Loans	Rs.15000

4. Explain the Du Pont Chart

5. Explain the classification of Ratio Analysis

1. The following information calculate the following ratios (CO -3, L-6)

Liabilities	Amount	Assets	Amount
Share capital	2,00,000	Land & Buildings	1,40,000
Profit & Loss Account	30,000	Plant & Machinery	3,50,000
General Reserve	40,000	Stock	2,00,000
12% Debentures	4,20,000	Debtors	1,00,000
Sundry creditors	1,00,000	Bills Receivable	10,000
Bills Payable	50,000	Cash in Bank	40,000

- a) Current Ratio b) Quick Ratio c) Inventory to Working Capital d) Debt equity Ratio
e) Proprietary Ratio

Unit – 4 Financial Analysis - I

Short Answer Questions

- List out Objectives of Financial statement (CO-4, L-2)
 - Compare Horizontal and vertical analysis of company financial statement (CO-4, L-4)
 - Discuss about the objectives of Financial Statement Analysis(CO-4, L-4)
 - Distinguish between Comparative & Common Size Financial Statements (CO-4, L-4)
 - Outline the format of Statement of changes in Working Capital (CO-5, L-2)
 - Prepare Plant account that effects the Sources & Application Statement form the following information. (CO-4, L-4)
- | | |
|-------------------------------------|--------------|
| Opening balance of the Plant (2006) | Rs.1, 50,000 |
| Closing balance of the Plant (2007) | Rs.1, 74,000 |

Essay Type Questions

- Explain common size and comparative size statement analysis(CO-4, L-4)
- The summary of Balance sheet data in respect of A Ltd and B Ltd is as under

	A Ltd Rs.	B Ltd Rs.
Buildings	1, 00,000	4, 50,000
Machinery	3, 00,000	7, 50,000
Share Capital	4, 50,000	14, 50,000
Retained Earnings	50,000	33,000
Debtors	1, 51,000	1, 60,000
Stocks	60,000	2, 17,999
Cash	10,000	5000
Prepaid Expenses	5,000	3000
Creditors	91,000	1, 00,000

Liability for Expenses	9,000	17,000
Preliminary Expenses	10,000	15,000

Prepare Common Size Balance sheets (CO-4, L-6)

3. The following information is given: (CO-3, L-6)

Current Ratio	: 2.5	Fixed Assets Turnover Ratio	: 2 times
Liquidity Ratio	: 1.5	Average Debt Collection Period:	2 months
Net working Capital	: Rs.3, 00,000	Fixed assets: Shareholders Net worth:	1:1
Stock Turnover Ratio:	6 times	Reserves: Share Capital:	0.5:1
(Cost of Sales/ Closing Stock)			
Gross Profit Ratio	: 20%		
Draw up the Balance Sheet from the above information.			

4. From the following Balance sheets of Rachana LTD. for the years 2016 & 2017. Prepare the Comparative Balance Sheet and study the financial position of the concern. (CO-4, L-6)

Liabilities	2016	2017	Assets	2016	2017
Equity Share Capital	6,00,000	8,00,000	Land & Buildings	3,70,000	2,70,000
Reserves & Surplus	3,30,000	2,22,000	Plant & Machinery	4,00,000	6,00,000
Debentures	2,00,000	3,00,000	Furniture	20,000	25,000
Long term loans on Mortgage	1,50,000	2,00,000	Other Fixed Assets	25,000	30,000
Bills Payable	50,000	45,000	Cash in hand & Bank	20,000	80,000
Sundry Creditors	1,00,000	1,20,000	Bills Receivable		
Other Current Liabilities	5,000	10,000	Sundry Debtors	1,50,000	90,000
			Stock	2,00,000	2,50,000
			Prepaid Expenses	2,50,000	3,50,000
				Nil	2,000
	<u>14,35,000</u>	<u>16,97,000</u>		<u>14,35,000</u>	<u>16,97,000</u>

5 The balance sheets of S & Co and K & Co are gives as below (CO-4, L-6)

<i>Liabilities</i> (Rs)	<i>S & Co.</i>	(Rs)	<i>K & Co.</i>
Preference Share Capital	1, 20,000		1, 60,000
Equity Share Capital	1, 50,000		4, 00,000
Reserves & Surplus	14,000		18,000
Long term loans	1, 15,000		1, 30,000
Bills Payable	2,000		-
Sundry Creditors	12,000		4,000
Outstanding Expenses	15,000		6,000
Proposed Dividend	10,000		90,000
Total	4, 38,000		8, 08,000
Land & Buildings	80,000		1, 23, 000
Plant & Machinery	3, 34,000		6, 00,000

Temporary Investment	1,000	40,000
Inventories	10,000	25,000
Book – Debts	4,000	8,000
Prepaid Expenses	1,000	2,000
Cash & Bank Balances	8,000	10,000
Total	4, 38,000	8, 08,000

Compare the financial position of two companies with the help of common size balance sheet.

Unit-5 Financial Analysis - II

Short type questions

1. What is Funds Flow statement(CO-5, L-1)
2. Discuss Cash Flow statement (CO-5, L-2)
3. Distinction between cash profits and Book Profits(CO-5, L-2)
4. Outline the format of Statement of changes in Working Capital (CO-5, L-2)
5. Prepare Plant account that effects the Sources & Application Statement form the following Information. (CO-5, L-3)
6. Opening balance of the Plant (2006) Rs.1, 50,000
Closing balance of the Plant (2007) Rs.1, 74,000
7. Depreciation was written off plant Rs. 14,000 in the year 2007 calculate Deprecaiation(CO-5, L-2)

Essay type questions

1 Distinguish between Funds Flow & Cash Flow Statements. (CO-5, L-2)

From the following information related to A LTD. Prepare Funds Flow Statement

Liabilities	2005 Rs.	2006 Rs.	Assets	2005 Rs.	2006 Rs.
Share Capital	300	400	Cash	30	90
Reserve	100	50	Accounts Receivable	105	150
Retained Earnings	30	60	Inventories	150	195
Accounts Payable	45	135	Fixed Assets	190	210
	475	635		475	635

Additional Information

- a) The company issues bonus shares for Rs50,000 and for cash Rs.50,000
- b) Depreciation written off during the year Rs.15000

2. The Comparative Balance Sheets of a Company are given below (CO-5, L-2)

	2005	2006		2005	2006
Share Capital	35,000	37,000	Cash	4,500	3,900
Debentures	6,000	3,000	Book Debts	7,450	8,850
Creditors	5,180	5,920	Stocks	24,600	21,350.
Provision for Doubtful Debts	350	350	Land	10,000	15,000
Profit and loss	5,020	5,280	Good Will	5,000	2,500
	51,550	51600		51,550	51,560

Additional Information

- a) Dividends paid amounted to Rs1750
 - b) Land was purchased for Rs 5000 and amount provided for the amortization of good will amounted to Rs. 2500
 - c) Debentures were repaid to the extent of Rs.3000
- You are required to prepare a Cash Flow Statement
3. Define a Funds Flow Statement. Explain the importance of Funds flow Statement(CO-5, L5)

4. From the following information prepare Cash Flow Statement (CO-5, L-6)

Liabilities	2005	2006	Assets	2005	2006
Equity Share capital	40000	50000	Fixed Assets	69000	61000
6% preference Shares	50000	60000	Less:		
6% Debentures	38000	46000	Depreciation	6000	7000
General Reserve	5000	5000		<u>63000</u>	<u>54000</u>
Profit & Loss A/C	10000	12000	Stock	40000	50000
Creditors	9000	8000	Debtors	30000	50000
Provision for Taxation	2000	5000	Cash	2000	30200
Proposed Divident	4000	4200	Prepaid Expenses	5000	6000
	158000	190000		158000	190000

Tax & Dividend of 2005 have been paid in 2006

RESERCH

UNIT-1 Introduction to Accounting and Accounting Process

Integrated Accounting Principles: A Best Practices Course for Introductory Accounting **D. Lee Warren and Marilyn N. Young**

D. Lee Warren is a Professor and Marilyn N. Young is an Associate Professor, both at Belmont University.

For many years, the accounting profession has encouraged accounting educators to rethink the introductory accounting principles courses. In response, accounting educators have developed strategies for enhancing the first courses, including: a new sequence for the course topics, active learning pedagogies, an emphasis on critical thinking, use of simulations, use of articles from the business press, and a reduced emphasis on debits and credits. Individually, each of these innovations moves us closer to the ideal course envisioned by the leaders in the profession, but what if all of these innovations were combined into the learning goals of a single principles course? The purpose of this paper is to describe a best practices course entitled “Integrated Accounting Principles” (IAP). This course focuses on accounting knowledge and skills development in the learning goals, and is taught with an active learning pedagogy in a six-hour format. This course draws on many innovative learning strategies from the accounting and education literature, as well as a few new and adapted tactics. In addition, the course is aligned with the goals outlined by the accounting profession and encourages a high level of student engagement.

Unit-II Final Accounts

Does Income Statement Placement Matter to Investors? The Case of Gains/Losses from Early Debt Extinguishment

Eli Bartov

New York University

Partha S. Mohanram

University of Toronto

Does the placement of a line item in the income statement matter to investors? The passage of Statement of Financial Accounting Standards (SFAS) No. 145 (Financial Accounting Standards Board [FASB] 2002) affords a quasi-experimental setting to answer this question, because pre-SFAS No. 145, gains/losses from early debt extinguishments were reported below the line, while post-SFAS No. 145, they were reported above the line. After controlling for other identified changes that occur during our sample period, we find that, pre-SFAS No. 145, the market does not respond to these gains/losses, whereas post-SFAS No. 145, it does. This suggests that the market response to gains/losses is associated with their placement in the income statement. Our findings contribute to the literature on the importance of income statement presentation by demonstrating that a line-item position in the income statement has important valuation implications.

UNIT III Ratio Analysis:

Ratio Analysis and Equity Valuation:

From Research to Practice DORON NISSIM dn75@columbia.edu Columbia University, Graduate School of Business, 3022 Broadway, Uris Hall 604, New York, NY 10027 STEPHEN H. PENMAN shp38@columbia.edu Columbia University, Graduate School of Business, 3022 Broadway, Uris Hall 612, New York, NY 10027

Financial statement analysis has traditionally been seen as part of the fundamental analysis required for equity valuation. But the analysis has typically been ad hoc. Drawing on recent research on accounting-based valuation, this paper outlines a financial statement analysis for use in equity valuation. Standard profitability analysis is incorporated, and extended, and is complemented with an analysis of growth. An analysis of operating activities is distinguished from the analysis of financing activities. The perspective is one of forecasting payoffs to equities. So financial statement analysis is presented as a matter of pro forma analysis of the future, with forecasted ratios viewed as building blocks of forecasts of payoffs. The analysis of current financial statements is then seen as a matter of identifying current ratios as predictors of the future ratios that determine equity payoffs. The financial statement analysis is hierarchical, with ratios lower in the ordering identified as finer information about those higher up. To provide historical benchmarks for forecasting, typical values for ratios are documented for the period 1963–1999, along with their cross-sectional variation and correlation. And, again with a view to forecasting, the time series behavior of many of the ratios is also described and their typical “long-run, steady-state” levels are documented. Keywords: Financial statement analysis, ratio analysis, equity valuation

UNIT –IV Financial Statement -I

A Comparative Evaluation of Financial Performance and Market Value of Maruti and Tata Company”

***Dr S.M.Tariq Zafar**

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Financial ratios are an excellent and scientific way to analyze firm’s financial position. They are important indicators and are widely used to summarize the information in a company's financial statements in assessing and evaluating its financial health. Indian automobile industry moving on cyclical growth and showing the reflection of economic dynamics has been playing an imperative role in this radical phase and thus invite investigative analysis for smooth future. With regard to automobile industry there are various factors which affect the performance of the company as well as shareholders' return. A genuine investor prefers to invest in that company which may endow maximum return with low degree of risk to them. Keeping sector complexities in mind this study is carried out and it is focused on analyzing the financial performance of Maruti Suzuki and Tata Motors in automobile industry. Its core aim is to evaluate the past performance, profitability position and the expected future performance of the companies along with recognizing the effect of various financial ratios on company’s future. For the purpose performance of two Indian automobile

companies Maruti Suzuki and Tata Motors have been analyzed on the basis of their financial ratios, further their SD and CV, the Sum of Mean Values and Average score are calculated. In last concluding remark has been given.

UNIT-V Financial Statements-II

Predicting business failure using cash flow statement based measures

[Shyam B._Bhandari_Rajesh_Iyer](#)

[Managerial Finance](#)

Business failures during the economic recession of 2008-2010 years were unusually high in the USA. The purpose of this paper is to build a new model to predict business failure, using mostly cash flow statement based measures as predictor variables and discriminant analysis technique.

[Design/methodology/approach](#)

The authors' data matrix consisted of 100 firms and seven predictor variables. A total of 50 “failed” firms were matched with 50 non-failed firms according to Standard Industrial Classification (SIC) code and size. Financial statement data for the year prior to failed year were pulled from COMPUSTAT database. Seven predictor variables were selected, namely Operating cash flow divided by current liabilities, Cash flow coverage of interest, Operating cash flow margin, Operating cash flow return on total assets, Earning quality, Quick ratio and Three-year sales growth. The SPSS-19 software was used to perform discriminant analysis (DA).

[Findings](#)

The DA model classified 83.3 percent of original grouped cases correctly. The cross-validated approach (jackknife or leave-one-out method) correctly classified 79.5 percent of cases. The chi-square test of Wilks' lambda was significant at 0.000 level which means the model as a whole performed very well in predicting business failure.

[Originality/value](#)

This study is unique in many respects. First, the sample companies are not industry specific. They come from more than 20 different two-digit SIC codes, which means the authors' model is very generic in nature. Second, the seven predictor variables (financial ratios) they selected are logically justified; these are not an outcome of step-wise procedure. Third, most of the predictor variables use operating cash flow information from the cash flow statement. Fourth, all the failed firms in the authors' test sample are from the most recent, 2008-2010, period.

Case Studies

UNIT-1 Introduction to Accounting and Accounting Process

Kanika & Gaurav Mangement Consultants

Partnership Firm Transaction Analysis and Journal Gaurav Lal and Kanika Raj, both MBAs from the renowned FSM school of Management and having worked in the industry in various capacities for over ten years, called it a day and decided to be on their own. They enter in to a partnership on 1st July 2006 and form a firm Kanika and Garb Management Consultants. They agree to bring in capital of Rs.6,00,000 in the ratio of Gaurav 3,00,000 and Kanika 2, maintain their personal drawings in that ratio and share the profits or losses of the firm also in the same proportion. They hire a furnished office at G-40, Fort Mumbai @ Rs. 17,000 P.M. inclusive of electricity. They also get two telephones already connected for which they have to make monthly payment to the owner. They also appoint one financial analyst Pawn Sharma; research associate Neena Kapoor and peon Satish Rane. The following are the details of the transactions entered into by the firm during the month of July.

Date	Tr No.	Transactions	Amount (Rs)
July 1	1	Gaurav bring his capital	3,60,000
July 2	2	Kanika Raj brings her capital cash	2,40,000
July 3	3	Purchased car	5,75,000
July 4	4	Purchased 4 computers. Issued cheque	5,00,000
July 5	5	Subscribed to capital plus database for a year. Issued cheque	1,80,000
July 6	6	Subscribed to 5 business magazines for a year. Issued cheque to the subscription agency.	1,25,000
July 7	7	Raised bill for consulting fee on Modi Ventures Ltd	3,500
July 8	8	Received cheque from Modi Ventures	75,000
July 9	9	Received cheque from Modi Ventures Ltd. and deposited in ICICI bank	75,000
July 10	10	Raised bill for consulting fee from Bata Ltd	1,15,000
July 11	11	Paid telephone bill	4,500
July 12	12	Salary paid to Pawn Sharma for the month by cheque	25,000
July 13	13	Salary paid to Neena Kapoor for the month by cheque	10,000
July 14	14	Salary paid to Satish Rane for the month in cash	4,000
July 15	15	Issued cheque for office rent for the month	17,000
July 16	16	Paid by cheque to petrol pump for the month consumption of Esteem	5,000
July 17	17	Cheque issued to Gaurav for personal use	6,000
July 18	18	Cheque issued to Kanika for personal use	4,000

Unit-II Final Accounts

Sanjay Industries LTD.

The following is the trial balance of Sanjay Industries Ltd. As on 31st March 2006

Particulars	Dr.(Rs)	Cr.(Rs)
Stock on 1 st April 2005	6,75,000	
Sales		30,60,000
Wages	2,70,000	
Share capital		9,00,000
Discount		27,000
Purchases	2,20,5000	
Carriage inward	8,550	
Purchases returns		90,000
Patents &trademark	43,200	
Salaries	67,500	
Bills Receivable	45,000	
Sundry expenses	63,450	
Bills payable		63,000
Rent	36,000	
Debtors&creditors	2,47,500	1,57,500
Plant Machinery	2,61,000	
Furniture fittings	1,53,000	
Cash at bank	4,15,800	
General reserve		1,39,500
Profit loss account, 31 st March 2005		54,000
Total	44,91,000	44,91,000

Further information:

1. Outstanding rent amounted to Rs.7, 200 while outstanding salaries RS.8, 100 at the end of the year
2. Make a provision for doubtful debts amounting to Rs.4, 590
3. Stock on 31st March 2006 was valued at Rs. 4,590
4. Depreciate plant &machinery @ 14% and furniture &fittings @18%
5. Amortize patents &trademarks@5%
6. Provide for managerial remuneration @10% of the net profits before tax
7. Make a provision for income tax 35%
8. The Board of Directors proposes a divided @ 10% for the year ended 31st March 2006 after transfer to General Reserve @5% of profit after tax

Requirements:

1. Prepare Final Accounts
2. Compute all the possible ratios as per information available in the financial statements of the company
3. Examine and anlyse the following aswpects of the state of affairs of the company
4. Return on Investment , Solvency, Liquidity, Resources Efficiency, Profitability, Dupont Analysis

UNIT III Financial Analysis - I

Greg Rhoda and Debra Sondgeroth are examine the following statement of cash flows for k.K Bean Trading Company for the year ended January 31, 2002

K.K Bean Trading Company Statement of Cash Flows

Sources of cash	Rs.
From sales of merchandise	3,90,000
From sale of capital stock	4,20,000
From sale of investment (purchased below)	80,000
From depreciation	55,000
From issuance of note for truck	20,000
From interest on investment	<u>6,000</u>
Total	9,71,000
Use of Cash	
For purchase of fixtures and equipment	3,40,000
For merchandise purchased for resale (all sold)	2,58,000
For operating expensed (including depreciation)	1,60,000
For purchase of investment	75,000
For purchase of truck by issuance of note	20,000
For purchase of treasury stock	10,000
For interest on note payable	<u>3,000</u>
Total uses of cash	8,66,000
Net increase in cash	1,05,000

Greg claims that K.K Bean “statement of cash flows is an excellent example of a superb first year, with cash increasing Rs.1, 05,000. Debra replies that it was not a superb first year- but rather, that the year was an operating failure. She says that the statement was incorrectly presented and that Rs. 1,05,000 is not the actual increase in cash. The cash balance at the beginning of year was Rs.1,40,000

Unit IV Financial Analysis - II

Andy Minion, president of Minion Industries, wishes to issue a press released to bolster his company image and may be even its stock price, which has been gradually falling. As controller, you have been asked to provide a list of twenty financial ratios along with some other operating statistics relative to *Manion Industries first quarter financials and operations*. Two days after you provide the ratios and data requested, Manny Alomar, the public relations director on Minion, asks you to prove the accuracy of the financial and operating data contained in the press release written by the president and edited by Manny. In the news release, the president highlights the sales increase of 25% over last year first quarter and the positive change in the current ratio from 1.5:1 last year to 3:1 this year. He also emphasizes that production was up 50% over the prior year first quarter.

You note that press release contains only positive or improved ratios and none of the negative or deteriorated ratios. For instance, no mention is made that the debt to total assets ratio has increased from 35% to 55%, that inventories are up 89% and that while the current ratio improved, the acid-test ratio fell from 1:1 to 5:1. Nor is there any mention that the reported profit for the quarter would have been a loss had not the estimated lives of Minions plant and machinery been increased by 30%. Manny emphasized, “The prez wants this release by early this afternoon

Questions:

1. Who are the stakeholders in this situation?
2. Is there anything unethical in President Minions action?
3. Should you as controller remain silent? Does Manny have any responsibility?

Activities

UNIT-1 Introduction to Accounting and Accounting Process

Every students should collect one company and to explain complete accounting structure of the company in terms of Assets and Liabilities

UNIT-II Final Accounts

Students are dividing in to groups and each group should select one industry and explain Final account of the recent year

UNIT III Ratio Analysis

Students should select one company and calculate the different types of Ratio and also explain financial position of the company

UNIT IV Financial Analysis - I

.Student should collect the Final Accounts information and prepare common and comparative analysis

UNIT V Financial Analysis – II

Students should explain new trends in financial tools in Poster presentations

Subject Code: R18E11MB04

ANURAG GROUP OF INSTITUTIONS
(Autonomous)
School of Business Management
I M.B.A I Semester Supplementary Examinations, June - 2019
SUBJECT: Financial Reporting Statement and Analysis

Time: 3 Hours

Max.Marks:75

Section – A (Short Answer type questions)

5x5=25Marks

- **Answer all questions.**
- 1. Explain Accounting Concepts with illustrations.
- 2. From the following Trail Balance as on 31-3-2015, Prepare the Trading, Profit & Loss A/c .

Debit Balance	Amount Rs	Credit Balance	Amount Rs
Salaries	6,000	Capital	25,000
Purchases	26,000	Sales	47,000
Trade Expenses	1,000	Discount	200
Wages	7,800	Creditors	21,000
Carriage	400	Bills Payable	6,800
Office Expenses	500		
Commission	600		
Bad Debts	1,200		
Debtors	30,000		
Furniture	3,000		

- 3.
- 3. Explain the importance of Income & Expenditure Statement in the decision management process.
 - 4. Explain the significance of common size statement anyasis.
 - 5. Explain the basic difference between funds flow statement and cash flow statement.

Section – B (Essay Type Questions)

- **Answer all the questions.** **(5x10=50 Marks)**

6. A) Define Accounting and explain Accounting Cycle.

OR

B) Journalise the transactions and post them in the Ledger Accounts

April 1 Prasad commenced business with a cash of Rs.30,000.

April 3 Cash sales Rs.4,000.

April 4 Bought Machinery Rs.15,000.

April 7 Sold goods to Raju Rs. 10,000.

April 9 Purchased goods from Ramana Rs.8,000.

April 10 Sold goods to Gupta Rs.5,000.

Jul.14,he purchased goods from Amrit Rs10,000.

Jul.15,he return goods to Amrit Rs 5,000.

Jul.16,he received from Arvind Rs3,960 in full settlement

Jul18,he withdraw goods for personal use Rs1,000.

Jul.20,he withdraw cash from business for personal use Rs 2,000.

Jul.24,he paid telephone charges Rs 1,000

7. A) Explain the importance and purpose of Trading, Profit & Loss Account and Balance Sheet

OR

B) Prepare Final Accounts of Mr.X**Trail balance as on 31-3-2015**

Particulars	Debit Rs	Credit Rs
Capital		50,000
Drawings	7,500	
Purchases and Sales	72,100	95,000
Returns	1,300	2,700
Debtors, Creditors	18,200	35,750
Stock (1-4-2014)	19,800	
Bad debts	3,000	
Bills Receivable	12,000	
Bills Payable		23,000
Cash in Hand	800	
Office expenses	6,210	
Sales Van	15,000	
Expenses of Sales van	1,400	
Discount		2,910
Rent	10,700	
Telephone Charges	1,050	
Postal Charges	3,700	
Furniture	5,000	
Commission	8,400	
Carriage inward	3,200	
Salaries & Wages	20,000	
	2,09,360	2,09,360

P.T.O**Adjustments :**

1. Closing Stock Rs 61,700.
2. Depreciate Furniture by 10%, Sales van by 20%.
3. Rent Outstanding Rs 900.
4. Bad Debts Rs 200.
5. Provide 5% for Bad and doubtful debts on debtors.
6. One-fourth of salaries and wages belongs to factory

8. A) Write a brief note on the importance of Ratio Analysis to the different categories of users.

OR

B) Calculate current ratios from the following information

LIABILITIES	RS	ASSETS	RS
Share Capital	3,00,000	Land and Buildings	1,40,000
Profit & Loss Account	30,000	Plant & Machinery	3,50,000
General Reserve	40,000	Stock	2,00,000
12% Debentures	4,20,000	Sundry Debtors	1,00,000
Sundry Creditors	1,00,000	Bills Receivable	10,000
Bills Payable	50,000	Cash at Bank	40,000
	8,40,000		8,40,000

Calculate:

- (1) Current Ratio (2) Quick Ratio (3) Inventory to Working Capital
(4) Debt to Equity Ratio (5) Proprietary Ratio (6) Capital Gearing Ratio
(7) Current Assets to Fixed Assets.

9. A) State briefly the techniques of Financial Statement Analysis?

OR

B) The following are the Balance Sheets of Harsha Ltd. As on 31st Decemeber, 2004 and 2005.

Liabilities	2004	2005	Assets	2004	2005
Equity Capital	1,00,000	1,65,000	Fixed Assets	1,20,000	1,75,000
Preference Capital	50,000	75,000	Stock	20,000	25,000
Reserves	10,000	15,000	Debtors	50,000	62,500
Profit & Loss Account	7,500	10,000	Bills Receivable	10,000	30,000
Bank Overdraft	25,000	25,000	Prepaid Expenses	5,000	6,000
Creditors	20,000	25,000	Cash at Bank	20,000	26,500
Provision for Taxation	10,000	12,500	Cash in Hand	5,000	15,000
Proposed Dividend	7,500	12,500			
	2,30,000	3,40,000		2,30,000	3,40,000

Discuss the comparative statement.

10. A) From the following Balance Sheet of Shreya Ltd. Prepare a Funds Flow Statement for the year

Liabilities	31.3.08	31.3.09	Assets	31.3.08	31.3.09
Share Capital	75,000	1,00,000	Goodwill	25,000	20,000
9% Redeemable Preference Shares	37,500	25,000	Land & Buildings	50,000	42,500
Capital Reserve			Plant & Machinery	5,000	7,500
General Reserve	10,000	5,000	Investments	35,000	42,500
Profit & Loss A/c	7,500	12,500	Sundry Debtors	19,500	27,500
Proposed Dividend	10,500	12,000	Stock	5,000	7,500
Provision for Tax	10,000	12,500	Bills Receivable	3,500	2,500
Sundry Creditors	6,500	12,000	Cash at Bank	2,500	2,000
Bills Payable	5,000	4,000	Cat in Hand	4,000	2,500
Liability for Expenses	7,500	9,000	Preliminary Exp		
Total	1,69,500	2,04,500	Total	1,69,500	2,04,500

2009.

Additional Information:

1. A part of land was sold out in 2009, and the profit was credited to capital reserve.
2. A machine has been sold for Rs.2,500 (written down value of the machine was Rs.3,000) Depreciation of Rs.2,500 was charged on plant in 2009.
3. An interim dividend of Rs.5,000 has been paid in 2009.
4. An amount of Rs.500 has been received by way of dividend on investment in 2009.

OR

B) The following are the comparative Balance Sheets of XYZ Ltd. As on 31st march 2006 and 2007.

Liabilities	2006	2007	Assets	2006	2007
Share Capital (Shar of Rs. 10 each)	35,000	37,000	Land	10,000	15,000
Profit & Loss A/c	5,040	5,280	Stocks	24,600	21,350
9% Debentures	6,000	3,000	Goodwill	5,000	2,500
Creditors	5,160	5,920	Cash & Bank	4,200	3,500
			Temporary Investments	300	400
Total	51,200	51,200	Debtors	7,100	8,450
			Total	51,200	51,200

Other particulars provided to you are:

- (a) Dividends declared and paid during the year Rs. 1,750
- (b) Land was revalued during the year at Rs. 15,000 and the profit on revaluation was transferred to Profit and Loss Account.

You are required to prepare a Cash Flow Statement for the year ended 31.03.2007.

Tutorial Sheet

Unit-I Topics Revised
Topic Name
Unit-I Topics Revised
Topic Name
Unit-III Topics Revised
Topic Name
Unit-IV Topics Revised
Topic Name
Unit-V Topics Revised

Course Assessment Report

Batch:

Academic Year/Sem:

Course Name:

Course Number:

Course Attainment (75 of Direct + 25 of Indirect)

Remarks and suggestions:

Course Coordinator

Direct Course Assessment Sheet

a) Internal Examination

Course assessment sheet Ass 1

Hall Ticket No	S1	S2	TOT
1			
2			
3			

Course assessment sheet Mid1

Hall Ticket No	S1	S2	S3	S4	S5	L1	L2	L3	L4	L5	TOT
1											
2											
3											

Course assessment sheet Ass2

Hall Ticket No	S1	S2	TOT
1			
2			
3			

Course assessment sheet Mid2

Hall Ticket No	S1	S2	S3	S4	S5	L1	L2	L3	L4	L5	TOT
1											
2											
3											

b) External Examination

Hall Ticket No	Total Marks

CSP Rubric		
S.No.	Criteria	LEVEL (Level: 3-Excellent Level: 2-Good Level: 1-Poor)
1	Oral Communication	3 Student speaks in phase with the given topic confidently using Audio-Visual aids. Vocabulary is good
		2 Student speaking without proper planning, fair usage of Audio-Visual aids. Vocabulary is not good
		1 Student speaks vaguely not in phase with the given topic. No synchronization among the talk and Visual Aids
2	Writing Skills	3 Proper structuring of the document with relevant subtitles, readability of document is high with correct use of grammar. Work is genuine and not published anywhere else
		2 Information is gathered without continuity of topic, sentences were not framed properly. Few topics are copied from other documents
		1 Information gathered was not relevant to the given task, vague collection of sentences. Content is copied from other documents
3	Social and Ethical Awareness	3 Student identifies most potential ethical or societal issues and tries to provide solutions for them discussing with peers
		2 Student identifies the societal and ethical issues but fails to provide any solutions discussing with peers
		1 Student makes no attempt in identifying the societal and ethical issues
4	Content Knowledge	3 Student uses appropriate methods, techniques to model and solve the problem accurately
		2 Student tries to model the problem but fails to solve the problem
		1 Student fails to model the problem and also fails to solve the problem
5	Student Participation	3 Listens carefully to the class and tries to answer questions confidently
		2 Listens carefully to the lecture but doesn't attempt to answer the questions
		1 Student neither listens to the class nor attempts to answer the questions
6	Managerial skills	3 The program structure is well organized with appropriate use of technologies and methodology. Code is easy to read and well documented. Student is able to implement the algorithm producing accurate results
		2 Program structure is well organized with appropriate use of technologies and methodology. Code is quite difficult to read and not properly documented. Student is able to implement the algorithm providing accurate results.
		1 Program structure is not well organized with mistakes in usage of appropriate technologies and methodology. Code is difficult to read and student is not able to execute the program

7	Practical Knowledge	3	Independently able to write programs to strengthen the concepts covered in theory
		2	Independently able to write programs but not able to strengthen the concepts learned in theory
		1	Not able to write programs and not able to strengthen the concepts learned in theory
8	Understanding of Engineering core	3	Student uses appropriate methods, techniques to model and solve the problem accurately in the context of multidisciplinary projects
		2	Student tries to model the problem but fails to solve the problem in the context of multidisciplinary projects
		1	Student fails to model the problem and also fails to solve the problem in the context of multidisciplinary projects

Indirect Course Assessment Sheet

Tools:

a) Case Study

S.No.	Hall Ticket Number	Rubric Assessment
1		
2		
3		

b) Course End Survey Report

Add-ons (Guest Lecture/Video Lecture/case study discussion /Poster Presentation.... etc.)

Unit Wise PPT's & Lecture Notes

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