

**Indian Institute of Technology Guwahati**  
**Proposal for a New Course / Revision of a Course**

Course Number & Title: BM604H & Financial Statement Analysis	
L-T-P-C: 4-0-0-4	
Type of Letter Grading (Regular Letter Grades / PP or NP Letter Grades): Regular Letter Grades	
Kind of Proposal (New Course / Revision of Existing Course): New Course	
Offered as (Compulsory / Elective): Elective	
Offered to: Masters of Business Administration (MBA)	
Offered in (Odd/ Even / Any): Any	
Offered by (Name of Department/ Center): School of Business	
Pre-Requisite: NIL	
Preamble / Objectives (Optional):	
<p>Course Content/ Syllabus (as a single paragraph if it is not containing more than one subject. Sub-topics/ Sections may be separated by commas(.). Topics may be separated by Semi-Colons(;). Chapters may be separated by Full-Stop(.). While starting with broad heading, it may be indicated with Colon symbol before the topics. For example: Multi-variable Calculus: Limits of functions, Continuity, ..... )</p> <p>Nature of financial reporting; Basic financial statements, balance sheet, income statement, statement of cash flows, profit analysis; Profit, recognition of revenue, recognition of expense; Earnings before interest and taxes (EBIT), earnings before interest, taxes, depreciation, and amortization (EBITDA), applications and limitations; Mergers and acquisitions accounting; Forecasts and security analysis, forecasting financial statements, credit analysis, equity analysis.</p>	
Books (In case UG compulsory courses, please give it as "Text books" and "Reference books". Otherwise give it as "References".	
Texts: (Format: Authors, <i>Book Title in Italics font</i> , Volume/Series, Edition Number, Publisher, Year.)	
1.	Fridson, M. S., & Alvarez, F., <i>Financial statement analysis: a practitioner's guide</i> , 5th Edition, Wiley, 2022.
2.	Robinson, T. R., <i>International financial statement analysis</i> , 4 <sup>th</sup> edition, John Wiley & Sons, 2020.
3.	
References: (Format: Authors, <i>Book Title in Italics font</i> , Volume/Series, Edition Number, Publisher, Year.)	

Detailed Course Content (Optional)		
It will not be included in the Courses of Study Booklet		
Sl. No.	Broad Title / Topics	Number of Lectures
1		
2		
3		
4		
5		
Total Number of Lectures =		