

CHAPTER- FINANCIAL STATEMENTS ANALYSIS

		GTSE	Self Evaluation Grades			
Sr.No.	Topic	Sub-Topic	Date			
1	Financial Statement	(i) Meaning & Definition				
2	Types of Financial Statements Analysis	(i) On the basis of Material Used				
		-External Analysis				
		-Internal Analysis				
		(ii) On the basis of Objectives				
		-Long term Analysis				
		-Short Term Analysis				
		(iii) On the basis of adopted for analysis				
		-Horizontal Analysis				
		-Vertical Analysis				
3	Objectives of analysis of Financial Statements	(i) Judgement				
		(ii) Comparison of Position				
		(iii) Term				
		(iv) Forecast				
		(v) Remove Shortcomings				
4	Purpose of Financial Statements	(i) To ascertain profitability				
		(ii) To measure financial strength				
		(iii) To know solvency				
		(iv) To make comparison				
		(v) To judge efficiency				
		(vi) To know the trends of business				
		(vii) To make business forecast				
		(viii) Presentation of data				
		(ix) To make useful information				
5	Procedure of Financial Statements	(i) Decide the purpose of analysis				
		(ii) Select the data				
		(iii) Select the tools				
		(iv) Interpretation				
		(v) Representation				
6	Users of Financial Statements	(i) Significance for management				
		(ii) Significance for Bankers and leaders				
		(iii) Significance for Investors				
		(iv) Significance For Suppliers				
		(v) Significance For Creditors				
		(vi) Significance For Government				
		(vii) Significance For Taxation				
		(viii) Significance For Employees				
		(ix) Significance For Financial Institutions				
		(x) Significance For the Public				

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		CTSE	Self Evaluation Grades			
Sr.No.	Topic	Sub-Topic	Date			
7	Limitations of Financial Statements	(i) Ignore Qualitative Information				
		(ii) Ignore Price Level Changes				
		(iii) None Free Bias				
		(iv) Historical Analysis				
		(v) Affected by Window Dressing				
		(vi) Difficulty in Comparison				
		Signature of Student				
		Signature of Mentor/Teacher				
Key To Grades			This self Evaluation sheet has four date columns. Student shall fill grades to all topics in one date column in a sitting. By the fourth attempts, all grades should be 'A' for getting best marks in exams.			
Write 'A' if you know the concept fully (when you know 100%)						
Write 'B' if you need revision once (when you know between 75%-100%)						
Write 'C' if you know the concept partially (when you know about 50%)						
Write 'D' if you know the concept very little (when you know about 25%)						
Write 'E' if you don't know the concept at all (when you know 0%)						



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