

**VASAVI COLLEGE OF ENGINEERING (AUTONOMOUS)**  
**DEPARTMENT OF HUMANITIES AND SOCIAL SCIENCES**  
**SYLLABUS FOR B.E - V SEMESTER**

(Stream based Open Elective)

**COURSE TITLE: INTRODUCTION TO FINANCIAL ANALYTICS**

**ACADEMIC YEAR 2025-26**

<b>Instruction: 2Hrs/week</b>	<b>SEE Marks: 60</b>	<b>Course Code: U23 OE520EH</b>
<b>Credits: 3</b>	<b>CIE Marks:40</b>	<b>SEE: 3 hrs.</b>

<b>COURSE OBJECTIVES</b>	<b>COURSE OUTCOMES</b>
<p><b>The course will enable the learners to:</b></p> <ol style="list-style-type: none"> <li>1. To gain knowledge of tools of financial analysis</li> <li>2. To understand valuation methodologies of Financial Debt instruments</li> <li>3. To understand corporate valuation methodologies</li> </ol>	<p><b>On completion of the course, students will be able to:</b></p> <ol style="list-style-type: none"> <li>1. Differentiate effective rates of interest vs normal rates of interest. Understand time value of money</li> <li>2. Analyse financial statements of a company. Understand efficient usage of capital.</li> <li>3. To understand the impact of debt on the capital structure and valuations of a company.</li> <li>4. Understand basis of financial projections, Valuation methods etc.</li> </ol>

This course gives an overview of key inputs, covering time value of money, interest rates and others, required to take rational financial decisions. This course gives an insight of tools used to analyse and interpret financial statements of a company and thereby value a company's worth.

This is a theory cum numerical/case-study based paper. Provides exposure to students regarding Profit & Loss statement, Balance sheet & cash flow statement. Objectives of capital structure etc

Creates awareness about analysing a company from an investment perspective.

Unit 1 (5 hours)

introduction to Financial Management - Meaning - Financial Decisions- Interrelation between Financial decisions - Time Value of Money - concept of Present Value and Future value - Effective Vs Nominal rates of interest - Amortization (including simple numerical problems)

Unit 2 (10 hours)

Financial statement Analysis - Financial statements- components of financial statements- Profit and Loss - Balance sheet - cashflow statement- building blocks of financial statements- sensitivity of various components on the profitability - Inter and Intra Company comparison - Ratio Analysis, common Size statements.(Including numericals on Inter and Intra company comparison)

Unit 3 (8 hours) Debt Securities - Types of Bonds - Bond Indenture -Valuation of Bonds - Bonds with Annual and Semi Annual Interest payments - Current Yield- Yield to Maturity and Yield to Call - Bond Duration importance and Computation - Bond Portfolio management

*V. Mary Jesse*  
25/6/26

*Prof. Mary Jesse*  
25/6/2025  
**PROFESSOR & HEAD**  
**Department of English**  
**OSMANIA UNIVERSITY**  
**HYDERABAD-500 007.**



Unit 4 (5 hours)

Capital Structure - Concept - Sources of Finance - Determinants of capital Structure - EBIT - EPS Analysis - Effect of Taxation - consideration of Management control.

Unit 5 (15 hours)

Business Valuation - concept -purpose and Hindrances -Projected Financials- Methods of Valuation Discounted Free cash Flow Method- Net Assets Based - comparable company- Market multiples Business Valuation in Mergers- Real life Examples

**Text Books** Units 1,2,3,4 -Financial Management by M Y Khan

Unit 5 \* Institute of Company Secretaries Study book

Websites: Wikipedia.com; Investopedia.com;

Newspaper: Business Standard; Economic Times

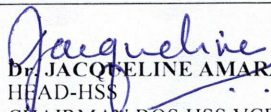
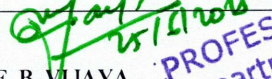

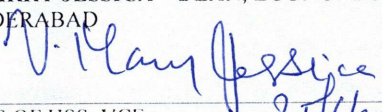
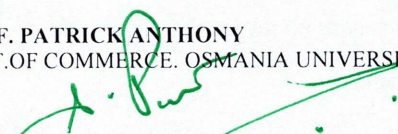
The break-up of CIE: Internal Tests + Assignments + Quizzes

1	No. of Internal tests	:	<input type="text" value="2"/>	Max.Marks	:	<input type="text" value="30"/>
2	No. of assignments	:	<input type="text" value="3"/>	Max. Marks	:	<input type="text" value="5"/>
3	No. of Quizzes	:	<input type="text" value="3"/>	Max. Marks	:	<input type="text" value="5"/>

Duration of Internal Tests : 90 Minutes

Duration for SEE : 180 Minutes

**Signatures :-**

 <b>Dr. JACQUELINE AMARAL</b> HEAD-HSS CHAIRMAN,BOS,HSS,VCE	 <b>PROF. B. VIJAYA</b> HEAD, DEPARTMENT OF ENGLISH, OSMANIA UNIVERSITY & DIRECTOR, ENGLISH LANGUAGE TEACHING CENTRE (ELTC) OSMANIA UNIVERSITY 
<b>PROF. MARRY JESSICA – DEAN, ECONOMICS</b> UOH, HYDERABAD 	<b>PROF. PATRICK ANTHONY</b> DEPT.OF COMMERCE, OSMANIA UNIVERSITY 
MEMBERS OF HSS, VCE :- <b>Dr. G. MEENA</b> <b>Dr. K. JHANSI RANI</b> <b>Dr. M. JYOTHI</b>	MEMBERS OF HSS, VCE :- <b>Dr. B. SHEELA RANI SIMON</b> <b>Dr. T. SUNAND EMMANUEL</b> <b>Dr. DNS BHASKAR</b>