

Guidelines for CBCS Revised Syllabus w.e.f. 2019-20

**For the Paper Titled
"Financial Reporting & Analysis" of B. Com. (Hons.)
Paper No. BCH 6.4 (a), Semester-VI
AND
"Financial Reporting & Analysis" of B. Com
Paper No. BC 5.1(d), Semester-V**

ORGANISED BY

Department of Commerce, Delhi School of Economics, University of Delhi

Date: 20th September, 2021

MINUTES

An online meeting was held on 20th September, 2021 at 11.00 a.m. on Google Meet Platform to prepare the Guidelines for CBCS Revised Syllabus (w.e.f. 2019-20 onwards) for the paper titled "Financial Reporting & Analysis" of B. Com. (Hons.) Paper No. BCH 6.4 (a), Semester-VI and "Financial Reporting & Analysis" of B. Com, Paper No. BC 5.1(d), Semester-V, organised by Department of Commerce, Delhi School of Economics, University of Delhi.

Total eight (8) faculty members of the different colleges of University of Delhi registered in advance to attend the meeting and finally six (6) faculty members attended the meeting on the scheduled day, date through the given link (<https://meet.google.com/goz-ytcr-icd>). The meeting was convened by Dr. Ritu Sapra, Professor, Department of Commerce, Delhi School of Economics, University of Delhi.

The following guidelines were set in the online meeting with the consent of all the Faculty Members and the Representative of Department of Commerce, Delhi School of Economics, University of Delhi:

Unit 1: Introduction

20 lectures; 20 marks

Focus on Division II (Understanding financial statements of Joint Stock Companies)

Brief overview of Ind AS

More focus on inventory valuation (IND AS 2), revenue recognition (IND AS 115), PPE (IND AS 16) and intangible assets (IND AS 38).

Conceptual coverage on lease and Accounting for tax (IND AS 12).

Simple numerical based on Ind AS

Unit 2 : Disclosures

10 lectures; 15 marks

Focus on :

- Corporate governance report
- Management discussion and analysis report

- Director's report
- Auditor's report
- Clause 51

Unit 3 : Analysis of Financial Statements

10 lectures; 15 marks

Conceptual understanding of different techniques

Unit 4 : Analysis of Financial Statements – a case study 10 lectures; 15 marks

Numericals based upon techniques of Financial Statement

Unit 5 : Emerging trends in reporting

10 lectures; 10 marks

- Latest update and regulatory guidelines on accounting for E-commerce
- Revenue recognition and measurement of expenses for e commerce companies (theory)
- More focus on integrated reporting (theory) and value added Statement. (Theory and numerical)

The following members were present in the online meeting:

Sl. No.	Name of the Faculty	Affiliated College
1.	Prof. Ritu Sapra (Convenor)	Department of Commerce, Delhi School of Economics, University of Delhi
2.	Prof. Rajiv Kumar Goel (Coordinator)	Delhi College of Arts & Commerce
3.	Mr. Rishabh Gupta	Delhi College of Arts & Commerce
4.	Ms. T. Jeya Christy	Indraprastha College for Women
5.	Dr. Harshmeeta Kaur Soni	Mata Sundri College For Women
6.	Ms. Deepika	ARSD College
7.	Dr. Manjit Singh Saggi	Hansraj College

Ritu

Prof. Ritu Sapra
(Convenor of the Meeting)
Professor
Department of Commerce, DSE
University of Delhi

Rajiv

Prof. Rajiv Kumar Goel
(Coordinator of the Meeting)
Professor
Delhi College of Arts & Commerce
University of Delhi