



# MARRI LAXMAN REDDY INSTITUTE OF TECHNOLOGY AND MANAGEMENT

(AN AUTONOMOUS INSTITUTION)

(Approved by AICTE, New Delhi & Affiliated to JNTUH, Hyderabad)

Accredited by NAAC with 'A' Grade & Recognized Under Section 2(f) & 12(B) of the UGC act, 1956

## COURSE CONTENT

| ANNUAL REPORT ANALYSIS   |                       |                       |   |   |                   |               |     |       |
|--|-----------------------|-----------------------|---|---|-------------------|---------------|-----|-------|
| I SEMESTER   |                       |                       |   |   |                   |               |     |       |
| Course Code  | Category              | Hours/Week            |   |   | Credits           | Maximum Marks |     |       |
| 22MBA007   | Seminar               | L                     | T | P | C                 | CIE           | SEE | Total |
|  |                       | -                     | - | 2 | 1                 | 100           | -   | 100   |
| Contact Classes: Nil   | Tutorial Classes: Nil | Practical Classes: 30 |   |   | Total Classes: 30 |               |     |       |
| <p><b>Prerequisite:</b> Basic knowledge of financial accounting and fundamental concepts of financial management and business mathematics.</p> |                       |                       |   |   |                   |               |     |       |

### COURSE OVERVIEW:

This course focuses on the analysis and interpretation of corporate annual reports to evaluate a company's financial performance and position. It covers the calculation and analysis of key financial ratios including profitability, liquidity, structural, and asset turnover ratios, along with assessment of growth, stability, and stock performance to support informed financial decision-making.

### COURSE OBJECTIVES:

- To understand the structure and components of corporate annual reports and their importance in financial analysis.
- To develop the ability to calculate and interpret key financial ratios including profitability, liquidity, structural, and asset turnover ratios.
- To analyze the financial performance and financial position of companies using annual report data.
- To evaluate the growth and stability of companies through trend and ratio analysis.
- To assess stock performance and support investment decision-making using information from annual reports.

### COURSE OUTCOMES: After Completion of the course, students should be able to

1. Find profitability ratios by analyzing a company's ability to generate profits.
2. Interpret structural ratios for knowing the composition and relationships of financial statement components.
3. Choose asset turnover ratios for measuring company efficiency.
4. Analyze liquidity ratios for finding a company's ability on meeting short-term obligations.
5. Evaluate growth, stability and stock performance by gauging a company's financial health and market position.

### **EXERCISES:**

- ANALYSIS OF PROFITABILITY RATIOS.
- ANALYSIS OF STRUCTURAL RATIOS.
- ANALYSIS OF ASSET TURNOVER RATIOS.
- ANALYSIS OF LIQUIDITY RATIOS.
- ANALYSE GROWTH, STABILITY AND STOCK PERFORMANCE.

### **REFERENCE BOOKS:**

- Refer Books Under Financial Accounting and Analysis, Financial Management.

### **MATERIALS ONLINE:**

1. Online materials
2. Open-ended experiments

