

6-7	Analysis of CF Statement <ul style="list-style-type: none"> • Reformulation of CF Statement • Measuring Free Cash Flows • Understanding CFO, CFF and CFI and their implications for valuation 	LO2, LO3	Case 2: Maytag Corporation; Exercise 1 Case 3: Kimberley Clark Corporation
8-10	Analysing of Income Tax <ul style="list-style-type: none"> • Introduction to Ind AS 12 • Deferred Tax Assets and Liabilities – meaning and measurement 	LO2, LO3	Chapter 9 (WSF)
11-14	Analysing Intercorporate Investments <ul style="list-style-type: none"> • Reporting method for various equity ownership • Investment in securities (HTM, AFS and HFT) • Equity method and consolidated method of accounting 	LO2, LO3	Chapter 13 (WSF)
15-16	Profitability Analysis <ul style="list-style-type: none"> • Understanding ROE and its determinants • Return on Invested Capital • RNOA • Sustainable growth rate 	LO2, LO3	Chapter 4 (WSF) Chapter 12 (Pen)
17-19	Financial Statements of Banks <ul style="list-style-type: none"> • Structure of balance sheet, income statement • Reporting of capital as per Basel norms • Assets and liabilities • Reporting of NPAs • Profitability Ratios (ROE, ROA, NIM) 	LO2, LO3	Assignment II given in session 17 and due in session 19 – To write a comprehensive report on the financial statement of a company of choice
20	RECAP and WIND UP	LO1, LO2, LO3	