Semester:04	Course No: 403	Course Code: FIM210-2C
Credits:04	Course Title: Financial Planning & Analysis	Course Category: Major

Course Outcomes

CO#	Cognitive Abilities	Course Outcomes
CO1	Remember	Recall core concepts of budgeting, forecasting, and financial statement analysis.
CO2	Understanding	Understand the relationship between planning, budgeting, and business strategy.
CO3	Applying	Apply tools and techniques to build financial forecasts, budgets, and variance reports.
CO4	Analyzing	Analyze financial statements and variances to assess organizational performance.
CO5	Evaluating	Evaluate financial planning strategies for improved decision-making and resource allocation.

Course Syllabus

Unit No.	Unit Contents	Sessions Allotted
1	Introduction to Financial Planning and Analysis Understanding business goals, planning cycles, and FP&A functions. Overview of budgeting, forecasting, and financial reporting.	15
2	Budgeting Techniques and Cost Planning Fixed, flexible, and zero-based budgeting Understanding cost behavior and cost-volume-profit analysis Creating operating and capital budgets.	15
3	Forecasting Methods and Scenario Analysis Top-down vs. bottom-up forecasting Rolling forecasts, trend analysis, and sensitivity testing Scenario planning for strategic decisions.	15
4	Financial Statement Analysis and Variance Reporting Vertical and horizontal analysis, ratio interpretation	15

	Budget vs. actuals: variance identification and root cause analysis Recommendations for corrective actions.	

Suggested Textbooks

- Faculty Notes

Suggested Reference Books

- Financial Planning & Analysis and Performance Management – Jack Alexander
- Budgeting Basics and Beyond – Jae K. Shim
- Harvard Business Review: Finance Essentials
- CIMA Study Text – Strategic Planning and Budgeting