

M.Com - II
Semester No. III
Management Accounting -I
CORE COURSE- 0901301

Course Content:

Module No.	Topics / Chapters Name
I	<u>Analysis of Financial Statements</u> <ul style="list-style-type: none"> • Meaning of Financial Statements • Principle Tools of Analysis • Comparative Financial Statement • Common sized Financial Statements • Ratio Analysis
II	<u>Working Capital Management</u> <ul style="list-style-type: none"> • Types of Working Capital • Significance of Working Capital • Determining Working Capital • Sources of Working Capital
III	<u>Capital Budgeting</u> <ul style="list-style-type: none"> • Nature and Features of Capital Budgeting Decisions • Types of Investment Decision • Investment Evaluation criteria <ul style="list-style-type: none"> - Net Present Value - Internal Rate of Return - Payback Period - Discounted Payback Period - Profitability Index - • Techniques of Dealing with Risk <ul style="list-style-type: none"> - Sensitivity Analysis - Risk adjusted Discount Rate - Certainty Equivalent Co-

	efficient - Probability Assignment - Decision Tree
IV	<u>Cost of Capital</u> <ul style="list-style-type: none">• Significance of Cost of Capital• Concept of Opportunity Cost of Capital• Components of Cost of Capital