

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

**Course Content:**

Module No.	Topics / Chapters Name	% Weightage
I	<u>Analysis of Financial Statements</u> <ul style="list-style-type: none"> <li>• Meaning of Financial Statements</li> <li>• Principle Tools of Analysis</li> <li>• Comparative Financial Statement</li> <li>• Common sized Financial Statements</li> <li>• Ratio Analysis</li> </ul>	25%
II	<u>Working Capital Management</u> <ul style="list-style-type: none"> <li>• Types of Working Capital</li> <li>• Significance of Working Capital</li> <li>• Determining Working Capital</li> <li>• Sources of Working Capital</li> </ul>	25%
III	<u>Capital Budgeting</u> <ul style="list-style-type: none"> <li>• Nature and Features of Capital Budgeting Decisions</li> <li>• Types of Investment Decision</li> <li>• Investment Evaluation criteria               <ul style="list-style-type: none"> <li>- Net Present Value</li> <li>- Internal Rate of Return</li> <li>- Payback Period</li> <li>- Discounted Payback Period</li> <li>- Profitability Index</li> <li>-</li> </ul> </li> <li>• Techniques of Dealing with Risk               <ul style="list-style-type: none"> <li>- Sensitivity Analysis</li> <li>- Risk adjusted Discount Rate</li> <li>- Certainty Equivalent Co-efficient</li> <li>- Probability Assignment</li> <li>- Decision Tree</li> </ul> </li> </ul>	25%
IV	<u>Cost of Capital</u> <ul style="list-style-type: none"> <li>• Significance of Cost of Capital</li> <li>• Concept of Opportunity Cost of Capital</li> <li>• Components of Cost of Capital</li> </ul>	25%