

*Revised Syllabus of Courses of B.Com. (Banking & Insurance)*  
*Semester III*  
**SYBBI**  
*Elective Course (EC)*

**2. Management Accounting**

Sr. No.	Modules / Units
<b>1</b>	<b>Introduction to Management Accounting</b>
	Meaning and Definition , Scope, Functions , Objectives, Importance, Role of Management Accounting, Management Accounting Framework, Tools of Management Accounting
<b>2</b>	<b>Financial Statement Analysis</b>
	<p><b>A) Introduction to Corporate Financial Statements :</b>            Understanding the Balance sheet and Revenue statements with the headings and sub headings, Uses of financial statements, Users of Financial Statements.</p> <p><b>B) Financial Statement Analysis</b>            Introduction and Meaning of Financial Statement Analysis, Steps, Objective, Types of Analysis.</p> <ul style="list-style-type: none"> <li>• <b>Ratio analysis:</b> Meaning, classification, Du Point Chart, advantages &amp; limitations.</li> <li>• <b>Balance Sheet Ratios:</b> Current Ratio, Liquid Ratio, Stock Working Capital Ratio, Proprietary Ratio, Debt Equity Ratio, Capital Gearing Ratio. <b>Revenue Statement Ratios:</b> Gross Profit Ratio, Expenses Ratio , Operating Ratio, Net Profit Ratio , Net Operating Profit Ratio , Stock Turnover Ratio, Combined Ratio, Return on Capital employed (Including Long Term Borrowings), Return on proprietor's Fund (Shareholders Fund and Preference Capital , Return on Equity Capital, Dividend Payout Ratio, Debt Service Ratio, Debtors Turnover, Creditors Turnover.</li> </ul>
<b>3</b>	<b>Working Capital Management:</b>
	Concept, Nature of Working Capital, Planning of Working Capital, Estimation /Projection of Working Capital Requirements in case of Trading and Manufacturing Organization Operating Cycle.
<b>4</b>	<b>Management of Profits/Dividend Policy</b>
	Meaning, Types, Factors influencing dividend policy, Forms of dividend. Determinants of Dividends Policy: Factors; Dividend Policy in India; Bonus Shares (Stock dividend) and Stock (Share) Splits; Legal, Procedural; and Tax Aspects associated with Dividend Decision