

SYLLABUS :-

BM40002: INTRODUCTION TO FINANCIAL MANAGEMENT (3-0-0: 3 Credit) Primary Concepts and Developments. Events and Entries from inception into records as receipts and payments. Accrual Model, Accounting Principles, US GAAP vs. Indian GAAP, Analysis of Transactions and Regulatory Stipulations, the flow through into Balance Sheet Income Statement and Cash Flow Construction and Appraisal. Efficiency and effectiveness of Financial Statements examined through study of Ratios, Working Capital Management, Concepts and methods of Classification of Assets, Liabilities, Income expenditure and the reporting of financial flows, Earnings per share, interim and final submissions; and on segments within or a part of business enterprises. Focus provided on modalities and issues of Planning Capital Structure, Theories of Capital Structure- Traditional and Modigliani Miller position, Forms of Capital Structure, Cost of Capital and Dividend Policies, Elements of International Finance.