

Course Outline:

Understanding Basic Business Model & Information needs to control business

- Basic business model
- Understanding Revenue Cycle
- Finance function
- Objectives of financial management
 - Investing
 - Financing
 - Liquidity
 - Dividend policy
- Role of money in the domain of business
- Critical control factors
- Role of financial statements

Overview of Financial Statements

- Balance Sheet
- Income Statement (Profit & Loss Account)
- Cash Flow Statement
- Key accounting and financial terms
 - Assets : Fixed Assets, Current Assets, Investments
 - Liabilities
 - Equity
 - Revenue
 - Expenditure/ Costs
 - Retained Earnings
 - Dividend
 - Cash flow
- Depreciation Schedule

Cost Management

- Cost Concepts
- Cost Advantage and the Value Chain
- Cost Control and cost drivers related to value chain
- Marginal Costing and Break Even Analysis
- Cost Reduction and Management

MIS and Budgeting

Working Capital Management

- Assessment of Working Capital
- Factors impacting the Working Capital Investments
- Financial Analysis for working capital management

Financial Statement Analysis: Ratio Analysis

- Ratio Analysis and interpretation of financial statements
 - Profitability Ratios
 - Leverage / Capital Structure Ratios
 - Cash flow ratios
 - Liquidity Ratios
 - Turnover Ratios
 - Market Measures
 - Return on Investment / Return on Capital Employed

Capital Budgeting / Investment Decisions

- Investment Decisions
- Cashflow Calculations
- Techniques for investment decisions
 - NPV (Net Present Value)
 - IRR (Internal Rate of Return)
 - Profitability Index
 - Pay Back Period
 - Accounting Rate of Return

Cost of Capital and sources of Finance

- Cost of Equity
- Cost of Debt
- Weighted Average Cost of Capital