

M.Com-I  
Semester - 2  
Financial & Management Accounting Paper – 4  
Syllabus for Internal Test 2025-26

| Unit | Chapter Name  |
|------|---|
| 1    | Ratio Analysis (of Company's Financial Statements): (Practical) Classification of ratios, Uses and limitations of ratios, Computation / Interpretation and analysis of different ratios. Exclude : Preparation of financial statements on the basis of ratios and other data. Note : The Weightage shall be on testing conceptual knowledge of Ratio and interpretation based on the same.  |
| 2    | Accounts for Non-Trading Organisations : (Practical) Introduction : Meaning of Trading and Non-Trading Organisation - Need of Accounts and Books of Accounts of Non-Trading Organisation - Distinctive Classification of Capital-Revenue and Deferred transaction - Exceptions and Debatable points in Expense and Incomes -Receipts and Payment Account & Income and Expenditure Account -Preparing Income Expenditure Account from Receipt Payment Account -Preparing Receipt- Payment Account from Income Expenditure Account -Preparing Opening and Closing Balance-sheet form Receipt-Payment Account and Income Expenditure Account |
| 3    | Return on Capital Employed (Theory Only) Introduction –Meaning, Utility-Concepts of Capital Employed (1. Total Capital Employed 2. Net Capital Employed 3. Owners Capital Employed 4. Average Capital Employed)- Concept of Profit and Return- Du-Point Chart Showing interrelation between Functional aspect and Financial Aspects- Advantages of Return on Capital Employed.  |
| 4    | Startup Finance : (Theory Only) Introduction of Startup finance. - Pitch Presentation. -Sources of Funding. Government Policy for Make in India Project-Startup financing through Venture Capital Financing   |