

**B. Com. – II**

**Group 'E'**

**Paper No. X: Business Finance**

1. Nature and Scope of Finance Function.
2. Financial Objective of Business.
3. Concept of Time Value of Money.
4. The form and character of Balance Sheet information.
5. The form and character of Profit and Loss Statement information.
6. Ratio Analysis
7. Funds Flow Analysis
8. Cash Flow Analysis
9. Cost-Volume – Profit Analysis and Profit Planning
10. Theories of Capitalization
11. Causes, Consequences and Remedies of Over & Under Capitalization
12. Operating, Financial & Combined Leverage
13. Introduction, Nature and Importance of Capital Budgeting
14. Accounting Rate of Return and Pay Back Methods
15. Dividend : Kinds & determinants; Walter Formula