

AMTE-19 FINANCIAL MANAGEMENT FOR TEXTILE AND APPAREL INDUSTRIES

UNIT-1 COSTING

- 1.1 Concepts;
- 1.2 Classification of costs;
- 1.3 Preparation of cost sheet;
- 1.4 Costing of yarn,
- 1.5 Fabric and garment;
- 1.6 Cost profit volume analysis,
- 1.7 Breakeven analysis

UNIT-2 DEPRECIATION

- 2.1 Method of computing depreciation;
- 2.2 Techniques of investment analysis
- 2.3 Payback period method,
- 2.4 Accounting rate of return,
- 2.5 Discounted Cash Flow methods - IRR, NPV, PI

UNIT-3 CAPITAL STRUCTURE

- 3.1 Sources and cost of capital;
- 3.2 Working capital management

UNIT-4 TOOLS FOR FINANCIAL ANALYSIS AND CONTROL

- 4.1 Profit and loss account,
- 4.2 Balance sheet;
- 4.3 Financial ratio analysis
- 4.4 Illustrations from textile unit

References Books:

1. Pandey I. M., "Financial Management", Vikas Publishing House Pvt. Ltd., New Delhi, 8th Edition, 1999
2. Thukaram Rao M.E., "Cost and Management Accounting" New Age International, Bangalore, 2004
3. Prasanna Chandra, "Financial Management, Theory and Practice, Tata McGraw-Hill Publishing Company Ltd, 5th Edition, New Delhi, 2001