



# SNS College of Technology

Coimbatore - 35



23BAT611 – Financial Management

Types of Dividend Policy



Presented by

**Ms.Swarnam.S**  
*Design Thinker*

**1<sup>st</sup> Indian Institution to Implement** Design Thinking Curriculum  
Redesigning Common Mind and Business Towards Excellence



# Topic





# CAPITAL

- **FIXED CAPITAL** : The capital which is required for purchase of fixed asset is called Fixed Capital. These are financed through long term borrowings
- **WORKING CAPITAL**: Capital required for meeting day-to-day expenditure is called working capital.

Example: Wages, Rent, Advertising etc..





# Components of Working Capital

- **Current Assets:** Current assets are those assets can be turned into cash within an accounting period (not exceeding one year)

Example: Cash, marketable securities, inventories, bank, prepaid expenses

- **Current Liabilities:** Current liabilities are those liabilities intended to be paid within ordinary course of business.

Example: creditors, loans and advances, short-term borrowings.





# Assessment



Current Assets : 5,00,000

Current Liabilities: Rs.3,00,000

Working Capital \_\_\_\_\_?



# Summary



SUMMARY



## ➤ Working Capital Concepts



# Reach Us



**SNSINSTITUTIONS**



**SNSINSTITUTIONS**



**SNSINSTITUTIONS**



**SNSINSTITUTIONS**



**SNSINSTITUTIONS**

