

FOUR YEAR UNDERGRADUATE PROGRAM(2024-28)

Department of Commerce and Management

COURSE CURRICULUM

PART-A: Introduction			
Program: Bachelor in Business Administration (Certificate / Diploma / Degree/Honors)		Semester-III	Session: 2024-2026
1	Course Code	BBSE -01	
2	Course Title	Elective II - Finance : Financial Management	
	Course Type	Discipline Specific Elective (DSE)	
4	Pre-requisite(if,any)	As per requirement	
5	Course Learning Outcomes(CLO)	<ul style="list-style-type: none"> ➤ Create and interpret financial statement. ➤ Identify legal issues and impact of financial management. ➤ Student can take business decision by the help of Ratio Analysis and working capital management. ➤ Student can take decision regarding project analysis (Capital Budgeting) by using various method. ➤ Enable the students Evaluate Dividend Policies 	
6	Credit Value	4 Credits	Credit=15Hours-learning&Observation
7	Total Marks	Max.Marks: 100	Min Passing Marks: 40
PART-B: Content of the Course			
Total No. of Teaching-learning Periods(01 Hr.per period)- 60 Periods(60 Hours)			
Unit	Topics(Course contents)		No. of Period
I	Finance Function: Meaning, Scope, Nature and Objectives of Financial Management; Profit v/s Wealth Maximization; Lease Financing, areas of Financial Management; Source of Finance role of Financial Manager. Financial Statement: Analysis and interpretation of Financial Statement cash flow (As per Accounting Standard 3), fund flow statement, Time value of money.		15
II	Ratio Analysis: Meaning, definition, objective and limitation of Ratio Analysis, Profitability ratio; liquidity ratio; solvency ratio; acid test ratio; risk and returned analysis.		15
III	Working Capital Management: Meaning, Concept types and cycle of working capital; Dividend theories Management of Accounts Receivables and Accounts Payable. Capital Budgeting: Concept and importance of Capital Budgeting, Post Back Pay (PBP), ARR, MPB Method.		15
IV	Capital Budgeting: Concept and importance of Capital Budgeting, Pay Back Period (PBP), ARR, Net Present Value Method. International Money System: International Financial Market and instrument; Euro Currency, GDRs (Global Depository Receipts) ADRs (American Depository Receipts)		15
Keywords Finance, Working Capital Management, Capital Budgeting.			
PART-C: Learning Resources			
Text Books, Reference Books and Others			
1. I.M. Pandey, Financial Management, Vikas Publishing House, New Delhi. 2. P. Chandra, Financial Management, TMH, New Delhi 3. R.M. Srivastava, Financial Decision Making, Himalaya Publishing House, Mumbai. 4. M.Y. Khan and P.K. Jain, Financial Management, T.M.H. New Delhi. 5. Ravi M. Kishor, Taxman's Publications, Financial Management, Theory, Problems, Cases 6. S.C. Kuchal, Financial Management, Chaitya Publishing House, Allahabad(Prayagraj). 7. Dr. S.N. Maheshwari, Financial Management, Principles & Practice. Publications –Sultan and Sons.			

Online Resources– https://www.kopykitab.com/ https://www.hitbullseye.com/grad-		
PART-D:AssessmentandEvaluation		
Suggested Continuous Evaluation Methods: Maximum Marks: 100Marks ContinuousInternalAssessment(CIA): 30Marks EndSemesterExam(ESE): 70 Marks		
ContinuousInternal Assessment (CIA): (ByCourseTeacher)	InternalTest/Quiz-(2):20&20 Assignment/Seminar- 10 TotalMarks- 30	Bettermarks outofthetwoTest/ Quiz +obtainedmarksinAssignmentshallbe considered against 30 Marks
EndSemester Exam (ESE):	Twosection– A &B SectionA:Q1.Objective–10x1=10Mark;Q2.Short answer-type-5x4=20Marks SectionB:Descriptiveanswer-typeqts.,1outof2fromeachunit-4x10=40Marks	

Name and Signature of Convenor & Members: (CBOS)

