

Syllabus: UG0202-B.Com.
Semester - III EAFM (2024-25)

Type	Paper code and Nomenclature	Duration of Examination	Maximum Marks (Midterm + EoSE)	Minimum Marks (Midterm + EoSE)
Theory	UG0202-EFM-63T-201- Financial Management	Midterm-1 Hr EoSE-3 Hrs	Midterm-30 Marks EoSE-120Marks	Midterm-12 Marks EoSE-48 Marks

Name of the Programme: Four Year Bachelor of Commerce
Title of the Course: Financial Management
Paper Code:UG0202-EFM-63T-201
Semester: III

Semester	Code of the Course	Title of the Course/Paper	NHEQF Level	Credits
III	UG0202-EFM-63T-201	Financial Management	6	6
Level of Course	Type of the Course	Delivery Type of the Course		
Introductory	Major	Lecture, Six Hours Per Week, Total Ninety Lectures		
Duration of Examination		Maximum Marks	Minimum Marks	
Midterm -1 Hr EoSE-3 Hrs		Midterm-30 Marks EoSE-120Marks	Midterm -12 Marks EoSE-48 Marks	

Detailed Syllabus

Objectives of the Course:

1. To familiarize the students with fundamental principles and practices of Financial Management.
2. To Teach students how to analyse financial data, evaluate investment opportunities, and design strategies and techniques to achieve financial objectives.

Unit-I

Financial Management: Meaning, Scope, Importance and Limitations.

Financial Planning: Objectives, Significance and Factors affecting Financial Planning.

Analysis of Financial Statements- Income Statement and Balance- Sheet, Techniques of Financial Analysis.

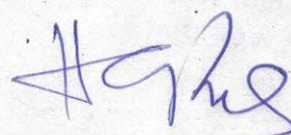
Ratio Analysis: Meaning and classification of Ratio- Liquidity Ratio, Activity Ratios, Profitability Ratios and Capital Structure Ratios.

Unit - II

Working Capital Management: Concept and Significance, Determinants and Estimation of working capital, Adequate working capital: Merits and Demerits.

Management of Inventory: Meaning, Importance, Techniques of Inventory control. Management of Cash, Receivables and Marketable Securities. Sources of Finance: Short-term and Long-term. Time Value of Money.

Unit - III



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Capital Structure and Capitalization: Meaning, concept, difference between capital structure and capitalization, factors affecting capital structure, optimum capital structure and theories of capital structure. Leverages: Operating, Financial and Combined leverages.

Cost of Capital: Significance, Computation of Cost of Debt Fund, Preference Share Capital, Equity Share Capital, Retained Earnings and Weighted Average Cost of Capital.

Unit-IV

Capital Budgeting: Meaning, importance, limitation, process and techniques of Capital Budgeting.

Dividend and Dividend policy: Meaning, Forms of dividend, theories of dividend, Factors affecting dividend policies.

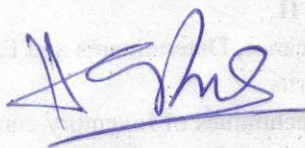
Note: The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Suggested Books and References:

1. M.R. Agrawal, "Financial Management", Garima Publications, Nehru Bazar, Jaipur
2. Agrawal and Agrawal, "Elements of Financial Management" Ramesh book Depot Publications, Jaipur.
3. Bhalla, V.K., "Financial Management & Policy," (Anmol Publications, Delhi). Chandra, P., "Financial Management- theory and practice", (Tata Mc Graw Hill).
4. Rustagi, "Fundamentals of Financial Management", (Galgotia Publishing House, Delhi).
5. Khan M.Y., Indian Financial Management, Tata Mc Graw Hill, India.
6. Maheshwari S.N., Financial Management, Sultan Chand and Sons, New Delhi.
7. Horne, J.C. Van., "Fundamentals of Financial Management", 9th ed. (New Delhi Prentice Hall of India 1995).
8. Khan and Jain., "Financial Management text and problems", 2nd ed. (Tata Mc Graw Hill New Delhi 1992).
9. Pandey, I.M., "Financial Management", Vikas Publications.

Course Learning Outcomes:

1. Students would be equipped with the knowledge, skills, and mindset necessary to navigate the complex world of finance and make sound financial decisions, both personally and professionally.
2. Knowledge of Financial Management would open the various career opportunities. Individuals with a strong foundation in Financial Management can pursue careers in finance, accounting, investment banking, financial analysis, financial consulting, or corporate finance.



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