

# SES's L.S. RAHEJA COLLEGE OF ARTS AND COMMERCE

(AUTONOMOUS)



**Syllabus of Financial Management - I under NEP 2020 vertical VSC with effect from 2024-25**

## **DEPARTMENT OF BACHELOR OF COMMERCE (ACCOUNTING AND FINANCE)**

HoD / Coordinator of the Department: Dr. Vaishali Pandya

Date of approval by the BoS: 27<sup>th</sup> April, 2024

Approved by the Academic Council: 29<sup>th</sup> April, 2024

Ratified by the Governing Body: 6<sup>th</sup> May, 2024



<b>Programme: Bachelor of Commerce (Accounting and Finance)</b>		<b>Semester: I</b>			
<b>Course: Financial Management - I</b> <b>Academic Year: 2024-2025 Batch: 2024-2027</b>		<b>Code: UGBAFIVSC24</b>			
<b>Teaching Scheme</b>	<b>Evaluation Scheme</b>				
<b>Lectures</b>	<b>Practical</b>	<b>Tutorials</b>	<b>Credits</b>	<b>Internal Continuous Assessment (ICA) (weightage)</b>	<b>Term End Examinations (TEE) (weightage)</b>
30	Nil	Nil	2	20 Marks	30 Marks

<b>Learning Objectives:</b>	<ol style="list-style-type: none"> <li>To develop an understanding among the students towards corporate financial activities.</li> <li>To enable them to understand the need and application of Financial Management</li> <li>To provide conceptual understanding of Time value of money, Annuity and techniques of compounding and discounting</li> <li>To help the students familiarise with Leverages and WACC</li> </ol>
<b>Learning Outcomes:</b>	<ol style="list-style-type: none"> <li>Provides basic knowledge about financial management from accounting and finance's perspective.</li> <li>Familiarise with Time value of money and annuity calculations.</li> <li>Compute WACC and apply the concept of leverages under different financial plans.</li> </ol>
<b>Pedagogy:</b>	Classroom teaching, case-studies, group discussions, problem solving

<b>Module</b>	<b>Module Content</b>	<b>Module Wise Duration</b>
I	<b>Introduction to Financial Management</b> -Introduction, Meaning, Importance, Scope, Profit vs Value maximization, Agency problem, Emerging role of finance managers in India, Relationship of finance with other functional areas, Role of Controller and Treasurer, CFO, Types of Risk.  <b>Types of Financing</b> -Introduction, Need of finance, Sources of Finance	10
II	<b>Techniques of Financial Management:</b> <b>Concept of valuation</b> -Time value of money, Bonds return, Annuity, Techniques of Discounting & Compounding (Practical problems)	20

	<p><b>Leverages:</b> Introduction, Types of leverages-operating, financial, composite leverages (Practical problems).</p> <p><b>Cost of Capital-</b>Introduction, Definitions, Importance, Measurement of Cost of Capital, WACC (Practical problems).</p>	
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### REFERENCE BOOKS

1. Bhat, S. (2008, January 1). Financial Management. Excel Books India
2. Chandra, P. (2019, April 20). Financial Management. McGraw-Hill Education
3. Khan, M. Y., & Jain, P. K. (2018, November 8). Financial Management. McGraw-Hill Education
4. Srivastava, R., & Misra, A. (2008, March 1). Financial Management.
5. Chandra, P. (2007, January 1). Financial Management. Tata McGraw-Hill Education
6. Khan, M. Y. (2013, January 1). Indian Financial System. Tata McGraw-Hill Education
7. VK, B. (2014, January 1). Financial Management. S. Chand Publishing
8. Inc, M. C., Koller, T., Goedhart, M., & Wessels, D. (2015, August 17). Valuation. John Wiley & Sons
9. S. (2008, September 1). Fundamentals of Financial Management. Pearson Education India
10. Brigham, E. F. (1982, January 1). Financial Management. Atlantic Publishers & Distri.

Note: Latest edition of text books may be used.