SARDAR PATEL UNIVERSITY Vallabh Vidyanagar, Gujarat (Reaccredited with 'A' Grade by NAAC (CGPA 3.11)) Programme: B.COM Semester: V Syllabus with effect from the Academic Year: June -2023

B.COM. SEMESTER-V				
Paper Code	Title of the Paper	Total Credit		
UB05CCOM72	Financial Management -I	3		

Course	To i	impart	knowledge	to	the	students	in	the	area	of	Financial
Objectives	Mana	agemen	ıt								

	Course Description			
Unit	Description	Weightage		
1.	Introduction			
	Meaning, Scope, Importance, Objectives of Financial Management,			
	Finance Functions & its Classification – Managerial and Routine			
	Functions, Role of Finance Manager.			
2.	Sources of Finance	25%		
	Long Term, Medium Term and Short term sources			
	of finance Shares, Debentures and Bonds			
	Public Deposits Commercial Banks Internal Financing Foreign Capital			
3.	Capital Budgeting	25%		
	Meaning, Characteristics of Capital Budgeting Decisions, Significance,			
	Process, Types of Capital Budgeting decisions, Capital rationing (Theory			
	Only), Techniques : PBP, ARR, NPV, IRR, PI (including examples)			
4.	Working Capital Management:	25%		
	Concepts:			
	Gross WorkingCapital.			
	• Net WorkingCapital.			
	Fixed/ Permanent WorkingCapital			
	Fluctuating WorkingCapital			
	Needs for Working Capital, Sources of Working Capital			
	Finance. Factors determining working capital			
	requirement.			
	Examples of estimation of working capital and operating cycle.			

*Units will have the same Weightage in the evaluation as suggested in the course outline.

Teaching-	•	Lecture Method
Learning	•	Online Lectures
Methodology	•	Group Discussion
	•	Practical Problem Solving

Evaluation Pattern				
Sr.No.	Details of the Evaluation	Weightage		
1.	Internal/Written Examination	15%		
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce,			
	Quizzes, Seminars, Assignments, Attendance			
3.	University Examination	70%		

* Students will have to score a minimum of 40 (Forty) Percent to pass the course.

Course Outcomes: Having Completed this course, the students will be able to

- Understand the basic concepts and other aspects of Financial Management.
- Have an idea of various Sources of Finance
- Understand the term Capital Budgeting and solve the examples of various techniques of Capital Budgeting
- Have conceptual clarity of the term Working Capital and its various aspects, and solve problems related to it.

Suggested References: (include Reference Material from where a student is expected to study the said content in APA Style) Reference Websites can also be included)

Sr. No	References			
1.	Financial Management : P.V.Kulkarni			
2.	Financial Management : S. N.Maheshwari			
3.	Financial Management : I. M.Pandey			
4.	Financial Management : Prasanna Chandra			
5.	Financial Management : R. S.Kulshreshta			
	Financial Management : Khan &Jain			
On-Line Resources available that can be used as Reference Material				
	https://ugcmoocs.inflibnet.ac.in/view_module_pg.php/392			