

SARDAR PATEL UNIVERSITY

B.COM. (BUSINESS STUDIES) SEMESTER-I		
Course Code UB01CCOM73	Course Title Business Finance	Total Credit 3
Course Objectives	To familiarize the students with principles and practices of financial management.	

Course Description		
Unit	Description	Weightage
1.	Financial Management Meaning, Importance, Scope Goals of Finance Management – Profit maximization, Wealth maximization Finance Functions & Its Classification <ul style="list-style-type: none"> • Managerial/Executive Functions (Financial Decisions) Investment Decisions, Financing Decisions, Dividend Decisions and Liquidly Decisions Routine Functions.	25%
2.	Capital Budgeting Meaning, Characteristics, Types, Process, Factors, Capital rationing Decisions. (Theory Only) Techniques (Theory & Examples) Simple and Discounted Payback Period Average/Accounting rate of return Discounted cash Flow Techniques – NVP,PI, IRR	25%
3.	Cost of capital Concept, Importance, Classification of Costs, Calculation of cost of debt, preference shares, equity, retained earnings, Weighted Average Cost of Capital (including examples)	25%
4.	Leverages Concept, Importance, Types and Implications of leverages (including examples)	25%

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

Teaching-Learning Methodology	<ul style="list-style-type: none"> • Lecture Method • Online Lectures • Group Discussion • Practical Problem Solving
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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	15%
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	
1.	• Understand the importance of finance in the business field.
2.	The student can understand scope ,objective and various function of finance.
3.	The student can learn and understand various factors affecting to financial management.
4.	The student can learn limitations of the financial management and causes and effect of Over capitalization and Under capitalization and also get remedies for it.
5.	The student can learn to prepare capital budget with minimum cost.
6.	The student can learn about the sources of fund for which the firm has to pay fixed cost or fixed return.

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