



**SARDAR PATEL UNIVERSITY**

**Vallabh Vidyanagar**

**(Reaccredited with 'A' Grade by NAAC (CGPA 3.25))**

**Master of Social Work (Human Resource) – Semester II**

**(With Effect from June 2021)**

<b>Paper Code</b> PA02CSHR54	<b>Title of the paper</b> <b>Finance for Human Resource</b>	<b>Credits:</b> <b>05</b>
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<b>Course Objectives</b>	<ul style="list-style-type: none"> <li>• To understand the fundamentals of accounting &amp; finance</li> <li>• To know the role of financial management with special reference to an organisation or an enterprise.</li> <li>• To explain the significance of the investment and dividends in the business.</li> </ul>
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<b>Course Outline:</b>		
<b>Unit</b>	<b>Unit Description</b>	<b>Weightage*</b>
<b>1</b>	<b>Accounting</b>	<b>20%</b>
	1. Fundamentals of Accounting, Debit- Credit, Accounts, Cash book, reading final financial statement-Trading and Profit and Loss Account-Managing receivables, Inventory management, Managing Cash. 2. Fundamentals of monetary & fiscal policy.	
<b>2</b>	<b>Introduction to Financial Management</b>	<b>20%</b>
	1. Role of financial functions in management of an enterprise, Nature of financial decisions, Goals of financial management, Role of a Finance Manager 2. Concept of value and return, Time value of money, Risk and return, Money market & Capital market instruments	
<b>3</b>	<b>Financing Decision</b>	<b>20%</b>
	1. Cost of capital, Meaning, Estimation of cost of capital- 2. Capital structure: Meaning and importance, Theories of capital structure, Financial and operating leverage. 3. Sources of Funds- Long Term Sources: Equity, Term Loans, Debenture, venture Capital Financing & Hybrid Financing, 4. Introduction to capital market-Short term Sources: Trade Credit, Bank sources, Commercial papers, CD, Bill discounting and Factoring	
<b>4</b>	<b>Investment</b>	<b>20%</b>
	1. Working Capital Management: Importance in the success of a firm, Determinants of working capital, Factors affecting working capital requirements-Capital budgeting, Nature of investment	

	decisions, Various Investment evaluation techniques.	
<b>5</b>	<b>Dividend Decision</b>	<b>20%</b>
	Dividend theories, Dividend policy, Form of dividend, Forms of Dividend policy, Practical considerations in dividend decision.	

**\*Units will have the same weightage in the evaluation as suggested in the course outline**

Teaching-Learning Environment	The course would be taught /learnt through various means like lectures, discussions, assignments (individual / group), viva-voce, seminars, and presentations and browsing e- resources and organisational visits and projects (classroom and field).
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<b>Evaluation Pattern</b>		
<b>Sr. No</b>	<b>Details of the Evaluation</b>	<b>Weightage</b>
1	Internal Written/Practical Examination	20%
2	Internal continuous assessment in the form of viva-voce, quizzes, seminars, assignments, attendance, case studies and field projects.	10%
3	University Examination	70%

Note: Students will have to score a minimum of 40 (forty) percent to pass the course

<b>Course Outcome:</b> Having completed this course, student should be able to
<ul style="list-style-type: none"> <li>Equip themselves with the business, finance and its significance.</li> <li>Acquaint themselves with the finance related concepts such as debenture, investment, capital management and so on.</li> <li>Understand about the effective ways of financial management.</li> <li>Carry out projects that enable them employable and up scale their skills.</li> </ul>

<b>Suggested References</b>	
1	Ardalan, K. (2002). The After-tax cost of debt: A consistent approach. <i>Finance India, 16(2)</i> , 517.
2	Chandra, P. (2017). <i>Investment analysis and portfolio management</i> . McGraw-hill education.
3	Chandra, P. (2020). <i>Fundamentals of Financial Management</i> /. McGraw-Hill Education.
4	Khan, M. Y. (2011). PK Jain Financial management. <i>Text, Problems and cases Tata McGraw Hill,</i> .
5	Pandey, I. M. (2009). <i>Essentials Of Financial Management, 1E</i> . Vikas publishing house PVT ltd.