

**C P PATEL AND F H SHAH COMMERCE (AUTONOMOUS) COLLEGE, ANAND**  
**(MANAGED BY SARDAR PATEL EDUCATION TRUST, ANAND)**

**AFFILIATED TO SARDAR PATEL UNIVERSITY, V V NAGAR**

An ISO 9001 2015 Certified / An ISO 14001-2015 Certified / An ISO 21001-2018 Certified  
 GUJARAT INSTITUTIONAL RATING FRAMEWORK (4 STAR)

AAA Reaccredited CGPA 3.56 – GRADE **A<sup>+</sup>** KCG-Dept of Edu. Govt. of Gujarat-April 2017

NAAC Reaccredited - CGPA 3.30 - GRADE **'A<sup>+</sup>'** UGC – MHRD, Govt. of India – June 2022

**Syllabus as per NEP 2020 with effect from the Academic Year 2024-2025**

**Bachelor of Business Administration (BBA-General)**

**Semester - IV**

<b>Course Code</b>	<b>UM4MABBA03</b>	<b>Title of the Course</b>	<b>FINANCIAL MANAGEMENT-II</b>
<b>Total Credits of the Course</b>	<b>04</b>	<b>Hours per Week</b>	<b>04</b>

<b>Course Objectives</b>	1. To give Students Knowledge of various aspects of Cash Management and solve examples on Cash Budget
	2. To Enhance the Knowledge about Receivable Management and Inventory Management, and solve examples on Inventory Management
	3. To provide in depth knowledge about Capitalization and its types
	4. To offer conceptual clarity about Capital Structure and leverages, along with the examples.

<b>Course Content</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage (%)</b>
<b>1.</b>	<b>Cash Management</b> Meaning and Nature of Cash, Motives for holding Cash, Objectives of Cash Management, Dimensions of Cash Management - Cash Planning, Managing the Cash flows, Determining optimum level of Cash & Investing Surplus Cash Examples on Cash Budget	<b>25%</b>
<b>2.</b>	<b>Receivables and Inventory Management</b> Meaning and Nature of Receivables, Meaning and objectives of Receivables Management, Credit Policy variables, Credit Evaluation <b>Inventory Management</b> Meaning and Types of Inventory, Inventory Management - Objectives, Importance, Inventory Management Techniques (Theory and Examples) Economic Order Quantity, Maximum Level, Minimum Level, Reorder Point, Safety Stock and Danger Level	<b>25%</b>
<b>3.</b>	<b>Capitalization</b> Meaning, Theories of Capitalization – Cost & Earning Theory Types of Capitalization - Over-Capitalization & Under-Capitalization: Meaning, Causes, Effects & Remedies, Distinguish between Overcapitalization and Undercapitalization	<b>25%</b>

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<b>4.</b>	<p><b>Capital Structure and Leverage Analysis</b></p> <p><b>Capital Structure</b>                  Meaning and Features of Optimum Capital Structure, Factors affecting Capital Structure, Examples on EPS</p> <p><b>Leverage</b>                  Meaning and Importance of Leverage,                  Types of Leverages - Operating Leverage, Financial Leverage and Combined Leverage- Meaning, Computation, Utility and Degree of each Leverage.</p>	<b>25%</b>
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<b>Teaching-Learning Methodology</b>	<ul style="list-style-type: none"> <li>• Lecture Method</li> <li>• Online Lectures</li> <li>• Group Discussion</li> <li>• Practical Problem Solving</li> </ul>
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<b>Evaluation Pattern</b>		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal Written Examination	<b>30%</b>
2.	Internal Continuous Assessment in the form of Quizzes, Seminars, Assignments, Attendance	<b>20%</b>
3.	External Examination	<b>50%</b>

<b>Course Outcomes: Having Completed this course, the students will be able to</b>	
<b>1.</b>	Understand about the various aspects of Cash Management and be able to solve examples on Cash Budget
<b>2.</b>	Gain knowledge of Receivable Management and Inventory Management, and solve examples on Inventory
<b>3.</b>	Acquire in depth knowledge about Capitalization and its types
<b>4.</b>	Have conceptual clarity about Capital Structure and Leverage and solve practical examples.

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<b>Suggested References</b>	
<b>Sr. No.</b>	<b>References</b>
<b>1</b>	Financial Management by S. N. Maheshwari
<b>2</b>	Financial Management by I. M. Pandey
<b>3</b>	Financial Management by Khan & Jain
<b>4</b>	Financial Management by M. R. Agrawal
<b>5</b>	Financial Management By P. V. Kulkarni
<b>6</b>	Financial Management By Prasanna Chandra
<b>7</b>	Financial Management By R. S. Kulshreshta

**On-line resources to be used if available as reference material**

**On-line Resources**

[https://ebooks.lpude.in/commerce/bcom/term\\_6/DCOM307\\_DMGT405\\_DCOM406\\_FINANCIAL%20MANAGEMENT.pdf](https://ebooks.lpude.in/commerce/bcom/term_6/DCOM307_DMGT405_DCOM406_FINANCIAL%20MANAGEMENT.pdf)

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