

**C P PATEL AND F H SHAH COMMERCE COLLEGE, ANAND (AUTONOMOUS)****(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 2017NAAC 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 2025-2026

**Bachelor of Commerce (BCOM)****SEMESTER - V**

<b>Course Code</b>	<b>UB5MICOM01</b>	<b>Title of the Course</b>	<b>FINANCIAL MANAGEMENT-I</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 impart knowledge to the students in the area of Financial Management & to understand the role of financial manager in business
	2. To develop knowledge on various sources of finance
	3. To develop an ability to make certain important decisions relating to capital budgeting
	4. To develop working capital management for effective utilization of resources

<b>Course Content</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage (%)</b>
<b>1.</b>	<b>Financial Management-An Overview:</b> Meaning, Scope, Importance, Goals/Objectives of Financial Management, Classification of Finance Functions – Managerial and Routine Functions, Role of Finance Manager in Modern Era	<b>25%</b>
<b>2.</b>	<b>Sources of Finance:</b> Long Term, Medium Term and Short term sources of finance Shares, Debentures and Bonds, Public Deposits, Commercial Banks Internal Financing Foreign Capital	<b>25%</b>
<b>3.</b>	<b>Capital Budgeting :</b> Meaning, Characteristics of Capital Budgeting, Significance, Process, Types of Capital Budgeting decisions ,Capital rationing (Theory Only), Techniques of Capital Budgeting : ( Including Examples) Pay Back Period (PBP), Accounting Rate of Return (ARR),Net Present Value (NPV), Profitability Index (PI) & Internal Rate of Return (IRR)	<b>25%</b>
<b>4.</b>	<b>Working Capital Management:</b> Concepts: Gross Working Capital, Net Working Capital, Fixed/ Permanent Working Capital, Fluctuating Working Capital, Need for Working Capital, Sources of Working Capital Finance, Factors determining working capital requirement. Examples of estimation of working capital and operating cycle.	<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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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal Written	30%
2.	Internal Continuous Assessment in the form of Quizzes, Seminars, Assignments, Attendance	20%
3.	External Examination	50%

Course Outcomes: Having Completed this course, the students will be able to	
1.	Understand the basic concepts and other aspects of Financial Management
2.	Gain a knowledge on availability of various sources of finance and markets for raising of funds.
3.	Gain in depth knowledge about Capital Budgeting and solve examples related to it
4.	Have thorough knowledge about Working Capital, and solve examples related to it.

Suggested References	
Sr. No.	References
1	Kulkarni, P. (2022). <i>Financial Management 14th Edition</i> . Himalaya Publishing House.
2	SN, M. (2019). <i>Financial Management</i> . Sultan Chand & Sons.
3	Pandey, I. M. (2024). <i>Financial Management</i> . Vikas Publishing House.
4	Chandra, P. (2022). <i>Financial Management: Theory &amp; Practice 11th Edition</i> . McGraw Hill.
5	Dr. R. S. Kulshrestha, R. K. (2020). <i>Financial Management</i> . SBPD Publications.
6	M Y Khan, P. K. (2018). <i>FINANCIAL MANAGEMENT</i> . McGraw Hill.

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7.	Rustagi, D. R. (n.d.). <i>Financial Management: Theory, Concepts and Problems, 4th revised edition</i> , . Taxmann.
8.	Wachowicz, J. H. (n.d.). <i>Fundamentals of Financial Management, 13th ed.</i> . Prentice Hall.

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

- Fundamentals of Finance Management:  
<https://ebooks.inflibnet.ac.in/hsp15/chapter/fundamentals-of-finance-management/>
- Sources of Finance  
[https://ugcmoocs.inflibnet.ac.in/assets/uploads/1/238/7184/et/5\\_Script\\_Source%20of%20Finance200324060603033333.pdf](https://ugcmoocs.inflibnet.ac.in/assets/uploads/1/238/7184/et/5_Script_Source%20of%20Finance200324060603033333.pdf)
- Sources of Finance  
<https://ebooks.inflibnet.ac.in/hsp15/chapter/sources-of-finance/>
- Sources of Finance  
<https://egyankosh.ac.in/bitstream/123456789/80035/3/Unit-3.pdf>
- Working Capital Management  
<https://dducollegedu.ac.in/Datafiles/cms/ecourse%20content/Working%20Capital-BMS.pdf>
- Capital Budgeting Techniques  
<https://ebooks.inflibnet.ac.in/mgmt09/chapter/capital-budgeting-techniques/>
- Management of Working Capital  
<https://egyankosh.ac.in/bitstream/123456789/84973/1/Unit-7.pdf>

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