# Shyama Prasad Mukherji College Teaching Plan July-Dec 2022

**Course and Year**: B.COM (Hons.) 3rd YEAR, Sec. A and Sec.B

# Semester: V

**Taught individually or shared**: Individual

**Paper:** Financial Management

**Faculty**: Dr. Renu Aggarwal

# No. of Classes (per week): 5

**Program Objective: -** This programme will instil in the students the knowledge and capability of understanding the business world and its complexities. It will also develop the ability and competence to have a problem-solving approach towards the issues which accompany the dynamism attached to the business world.

**Course Objective:-** To familiarize the students with the principles and practice of financial management. After completing the course, the student shall be able to: explain the nature and scope of financial management as well as time value of money and risk return trade off, analyze capital budgeting process and capital budgeting techniques, estimate various capital structure theories and factors affecting capital structure decisions in a firm, critically examine various theories of dividend and factors affecting dividend policy, evaluate working capital requirement

**Teaching Plan**

# Name of the Unit:

**Unit I**: Scope and Objective

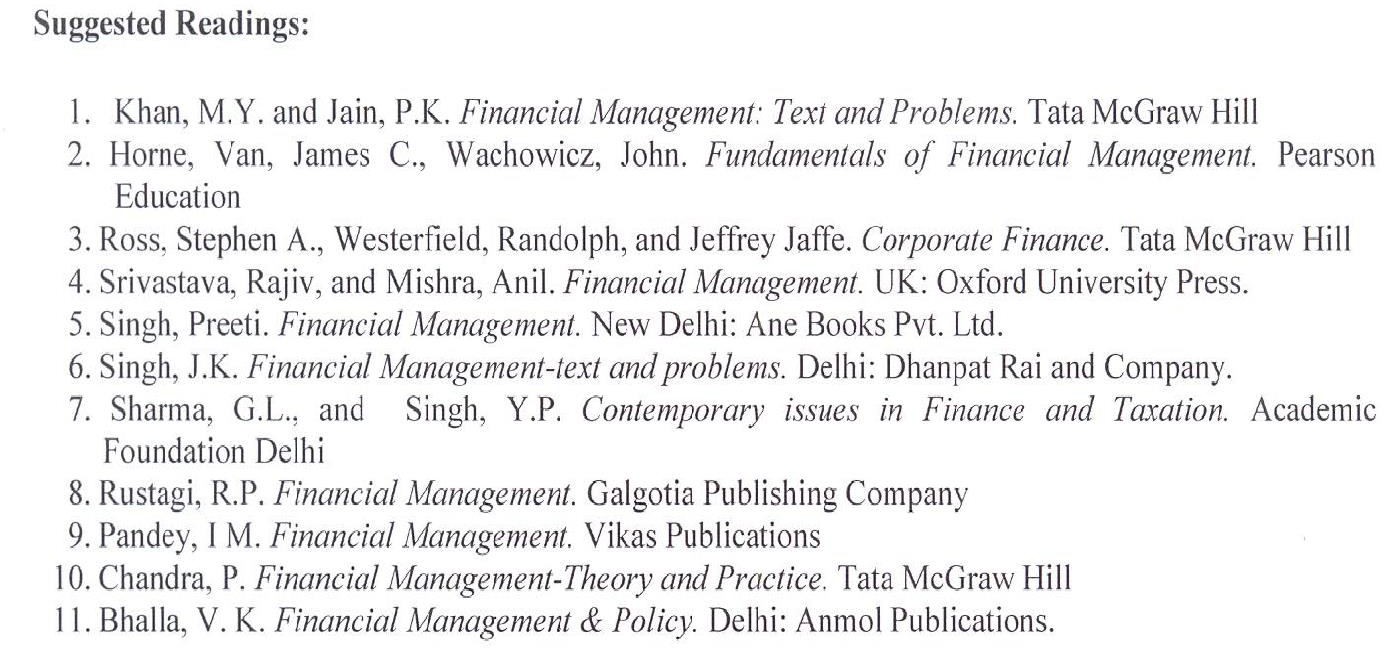
**Unit II**: Capital Budgeting Process

**Unit III**: Cost of Capital and Financial Decision

**Unit IV**: Dividend Decision

**Unit V**: Working Capital Decisions

# Readings (in APA format):



**No of classes required to complete the unit (approx.):**

**Unit 1**: Scope and Objectives (7 Lectures)

**Unit II:** Capital Budgeting Process (17 Lectures)

**Unit III:** Cost of Capital and Financial Decision (18 Lectures)

**Unit IV:** Dividend Decision (10 Lectures)

**Unit V:** Working Capital Decisions (13 Lectures)

# Sub topics to be covered and their order along with the respective time frames (if any)

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| **Unit** | **Topics** |
| 1 | **SCOPE AND OBJECTIVES (July-August)**  It includes introduction to financial management,time value of money, risk and return and valuation of securities |
| II | **CAPITAL BUDGETING PROCESS (August - September)** Cash flow estimation, discounted and non discounted cash flow Techniques , capital budgeting under risk |
| III | **COST OF CAPITAL AND FINANCIAL DECISION**  **(September- October)**  Cost of capital including components of capital and weighted average cost of capital.  Capital structure theories - NI, NOI, MM and traditional approach.  Determinants of capital structure. |
| IV | **DIVIDEND DECISION- (October)**  Theories of relevance and irrelevance of dividend decision, Cash and stock dividends, Dividend policy in practice. |
| V | **WORKING CAPITAL DECISIONS (November)**  Concept of working capital, working capital estimation, cash management, receivables management,inventory management ans payables management. |

**Methodology of Teaching:**

Online lectures using Zoom, Google Meet, Google classroom or any other platform as per college/ university requirements

Detailed Discussion Problem Solving Case Studies Analysis Revise And Review Sharing materials

# ASSESSMENT:

**Tentative date of assessment/assignments (time frame):**

From Unit II Capital Budgeting Process by first Week of September. 2022 take one test and first assignment. By second week of October 2022 conduct Second test from Unit III Cost of Capital and Financial decision. In First Week Of November 2022 conduct third test and take second assignment on the topic estimation of working capital.

# Criteria of Assessment:

As Prescribed by the University. Test and Assignments for Internal Assessment.