



B. J. VANIJYA MAHAVIDYALAYA

(Autonomous)

(Grant-in-Aid)

(Affiliated to Sardar Patel University)

Vallabh Vidyanagar- 388 120, Dist. Anand, Gujarat, India

Accredited with CGPA of 2.78 on four-point scale at B++ Grade by NAAC

Syllabus as per the NEP 2020 with effect from June - 2025

Bachelor of Business Administration (General)

Semester – III

Course Code	UM03MABBA03	Title of the Course	Financial Management-I
Total Credits of the Course	04	Hours per week	04

Course Objectives:	<ol style="list-style-type: none">1) To offer students relevant and actual knowledge of Financial Management.2) To make students aware about Capitalization.3) To expose the students for the financial issues of determining the monetary resources, the sources and uses of funds.4) To understand the benefits, risks and costs associated with different types of resources and financing.5) To understand fundamental concepts and tools to the decisions faced by a manager in investment decisions.
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Course Content		
Unit No.	Description	Weightage (%)
1	Introduction (Only Theory): <ul style="list-style-type: none">• Meaning, Importance of financial management.• Finance Functions<ul style="list-style-type: none">- Managerial or Executive Function-Investment decision, Financing decision, Dividend decision, and Liquidity decision.- Routine or Fundamental Function.• Goals/Objectives of Financial Management -Profit Maximization - Wealth Maximization.• Organization of the finance function, Role and Responsibilities of Modern Financial Manager.	25%



2	Capitalization (Only Theory): <ul style="list-style-type: none"> • Meaning, Theories of Capitalization- Cost & Earning Theory. • Over Capitalization & Under-Capitalization: Meaning, Causes, Effects & Remedies. 	25%
3	Capital Budgeting (Theory and Examples): <ul style="list-style-type: none"> • Meaning, Nature, Significance, Capital Budgeting process, Types of Capital Budgeting Decision • Techniques of Capital Budgeting: (Examples) Payback period (PBP), Accounting rate of return (ARR) Discounted cash flow techniques: Net Present Value (NPV), Profitability Index (PI) & Internal Rate of Return (IRR). 	25%
4	Working Capital Management (Theory and Examples): <ul style="list-style-type: none"> • Meaning, Types of Working Capital, Significance. • Factors affecting working capital requirement. • Examples: Computation of operating cycle, Estimation of working capital requirement. 	25%

Teaching-Learning Methodology	The course would be taught /learnt through ICT (e.g. Power Point Presentation, Audio-Visual Presentation), Lectures, Group Discussions, Quizzes, Assignments, Case Study and Browsing E- Resources.
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Internal and External Examination Evaluation

Sr. No.	Details of the Evaluation / Exam Pattern	50 Marks (%)	25 Marks (%)
1	Class Test (at least one)	15 (30%)	10 (40%)
2	Quiz (at least one)	15 (30%)	05 (20%)
3	Active Learning	05 (10%)	----
4	Home Assignment	05 (10%)	05 (20%)
5	Class Assignment	05 (10%)	----
6	Attendance	05 (10%)	05 (20%)
Total Internal (%)		50 (100%)	25 (100%)
Final Examination (%)		50 (100%)	25 (100%)

Sr. No.	Course Outcomes: Having completed this course, the learner will be able to
1)	Understand how to make optimum use of Funds for the growth of the firm.
2)	Understand the process of Financial Mix and assessment of Price Earnings Ratio.
3)	Learn how to maximize shareholders wealth.
4)	Gain the knowledge about Causes, Effects & Remedies of Capitalization.
Sr. No.	Suggested References:
1)	Financial Management by Khan & Jain
2)	Financial Management & Management Accounting by S. N. Maheshwari
3)	Financial Management by I.M. Pandey
4)	Financial Management by M. R. Agrawal

Sr. No.	On-Line Resources available that can be used as Reference Material
1)	Van Horne, J. C., & Wachowicz, J. M. Jr. (2009). Fundamentals of Financial Management (13th ed.). Pearson Education.
2)	Higgins, R. C., Koski, J. L., & Mitton, T. (2023). Analysis for Financial Management (13th ed.). McGraw Hill.
3)	Brigham, E. F., & Ehrhardt, M. C. (2021). Financial Management: Theory and Practice (17th ed.).