



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 - December 2025

Bachelor of Business Administration (General)

Semester – IV

Course Code	UM04MABBA03	Title of the Course	Financial Management - II
Total Credits of the Course	04	Hours per week	04

Course Objectives:	<ol style="list-style-type: none">1) To Develop the Knowledge of Students about the Significance of cash management in Business.2) To Enhance the Knowledge of Students about the Debt and Equity Matrix in organization.3) To Understand Effects, Causes and Remedies of Over Capitalization & Under Capitalization4) To Study about the concept of leverages and its types.
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Course Content		
Unit No.	Description	Weightage (%)
1	Cash Management: <ul style="list-style-type: none">• Meaning and Nature of Cash, Motives for holding cash, objectives of cash Management, Dimensions of cash management-Cash Planning, Examples of Cash Budget, Managing the cash flows, determining optimum level of cash & investing surplus cash.	25%
2	Receivables and Inventory Management (Theory & Examples): <ul style="list-style-type: none">• Meaning and Nature of Receivables, Meaning and objectives of Receivables Management, Credit Policy variables, Examples of credit evaluation Relaxation in credit period & Cash discount proposals only)• Meaning of inventories & inventory management, Objectives, Importance, Inventory Management techniques - EOQ & levels of inventory	25%
3	Capital Structure (Theory & Examples): <ul style="list-style-type: none">• Assumption & Significance• Guiding Principles of Capital Structure Decision,• Factors affecting the pattern of Capital Structure,	25%



	<ul style="list-style-type: none"> • Concept of Optimum Capital Structure, • Net Income Approach, • Net Operating Income Approach, • Traditional Approach, • Modigliani & Miller Approach 	
4	Leverage Analysis (Theory & Examples): <ul style="list-style-type: none"> • Meaning of Leverage, Importance, Types of Leverages-, Operating Leverage, Financial Leverage and combined Leverage- Meaning, computation, utility and degree of each leverage. 	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)	Students will understand about requirement of Cash management in Firm.
2)	Students will understand about Capitalization and its process.
3)	Students will understand the role leverages and its effect in the capital cost.
4)	Students will gain the knowledge inventory control and receivables.
5)	Students will gain the knowledge about over and under 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



5)

Financial Management by T.J.Rana

Sr. No.	On-Line Resources available that can be used as Reference Material
1)	https://dl.icdst.org/pdfs/files1/1e4bdc0af5819683dd831f696963fa42.pdf
2)	https://nibmehub.com/opac-service/pdf/read/Financial%20Management%20-Theory%20&%20Practice.pdf
3)	https://renessans-edu.uz/files/books/2023-11-02-12-0655_f28ddefd41085c627a9f72e3fb79810f.pdf
4)	http://121.121.140.173:8887/filesharing/kohasharedfolders/Financial%20Management-theory%20&%20practice%2016th%20ed.%20(2020).pdf

