

**SES's L.S. RAHEJA COLLEGE OF ARTS AND COMMERCE
(AUTONOMOUS)**



BOARD OF STUDIES: ACCOUNTANCY & FINANCE

PROGRAMME: B.COM (Management studies)

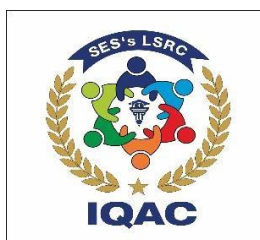
SEMESTER: III

NOMENCLATURE OF THE COURSE: Financial Management

NEP Vertical: Major

Credit: 4

(As Per Choice Based Credit System (under NEP 2020) with effect from the academic year 2025-26)



Programme:	B.COM(Management studies)
Nomenclature of the Course	Financial Management
Total Marks	100 marks
Semester:	III
Academic year	2025-26

LEARNING OBJECTIVES:

- The objectives of the course is to discuss the concepts of financial Management.
- To enable them to understand the tools and techniques of financial Management
- To develop a greater level of understanding of Capital structure and its theories
- To gain knowledge of Cost of Capital and Weighted average cost of capital.

COURSE OUTCOMES:

- Course provides basic knowledge of the financial Management.
- Learners will be aware of tools and techniques of financial Management.
- Learners will be able to understand Capital structure and its theories.
- Learners will be able to apply Cost of Capital and analyse Weighted average cost of capital in investment decision.

Unit	Course Content	Andragogy	No of Lectures
1	<p>Introduction to Financial Management:</p> <ul style="list-style-type: none"> • Introduction, Meaning, Importance & Scope • Profit vs value maximization • Agency problem • Emerging role of finance managers in India • Relationship of finance with other functional areas. • Emerging trends in Financial Management <p>Sources of Finance:</p> <ul style="list-style-type: none"> • Introduction to sources of finance • Long term sources of finance, Medium term sources of finance & Short term sources of finance • Alternative and modern sources of finance • International sources of finance 	<p>Case studies, real-world applications</p> <p>Group discussions</p>	10
2	<p>Techniques of Financial Management:</p> <ul style="list-style-type: none"> • Concept of valuation-Time value of money, Annuity, Techniques of discounting & compounding. • Leverages-Types of leverages-operating, financial, composite leverages. 	Problem solving	20
3	<p>Capital Structure :</p> <ul style="list-style-type: none"> • Capitalisation Theories • Importance of Capital Structure • Determinants of Capital Structure • Approaches to Capital structure 	<p>Business scenario based</p> <p>Problem solving</p>	15

4	<p>Cost of Capital</p> <ul style="list-style-type: none"> • Introduction, Definitions, Importance • Measurement (Cost of Debt & equity). • Significance, Formula and Calculation of Weighted Average Cost of Capital (WACC) 	Problem solving	15
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SUGGESTED READINGS

1. Khan, M. Y., & Jain, P. K. (2018). Financial Management: Text, Problems, and Cases (8th Edition). McGraw Hill India.
2. Chandra, P. (2022). Financial Management: Theory and Practice (11th Edition). McGraw Hill India.
3. Rustagi, R. P. (2020). Fundamentals of Financial Management (9th Edition). Taxmann Publications.
4. Pandey, I. M. (2015). Financial Management (11th Edition). Vikas Publishing.
5. Maheshwari, S. N. (2019). Financial Management: Principles and Practice. Sultan Chand & Sons.
6. Reddy, G. S. (2021). Financial Management for B.Com, BBA & MBA. Himalaya Publishing House.
7. Bose, D. C. (2017). Fundamentals of Financial Management. PHI Learning.

8. Brigham, E. F., & Ehrhardt, M. C. (2019). Financial Management: Theory & Practice (16th Edition). Cengage Learning.
9. Ross, S. A., Westerfield, R., & Jaffe, J. (2021). Corporate Finance (13th Edition). McGraw Hill.
10. Van Horne, J. C., & Wachowicz, J. M. (2018). Fundamentals of Financial Management (14th Edition). Pearson.

Note: Latest edition of text books may be used.

QUESTION PAPER PATTERN

(A) FOR CONTINUOUS EVALUATION

20 Multiple Choice Questions of 1 mark each – 20 Marks

(A-1) RUBRICS FOR CONTINUOUS EVALUATION

Sr No.	Examination Method	Marks
1	Class Test	20
2	Assignment/Project	10
4	Presentation / Viva-Voce	10
	TOTAL	40

(B) QUESTION PAPER PATTERN FOR SEMESTER END EXAMINATION

Maximum Marks: 60

Duration: 2 Hours

Question No. 1 is compulsory.

Solve any three Questions from Question Nos. 2 to 5

Question No.	Description	Total Marks
1	Theory question	15
2	Practical Problem	15
3	Practical Problem	15
4	Practical Problem	15
5	Short Notes: Answer any 3 out of 5 given (5 marks each)	15

Note: The practical problem of 15 marks each may be split up into two smaller problems carrying 8 marks and 7 marks respectively.