



**Gyanmanjari**  
Innovative University

Course Syllabus  
Gyanmanjari Institute of Management Studies  
Semester-2 (BBA)

**Subject:** Financial Management - BBAFM12305

**Type of course:** Major (Core)

**Prerequisite:** Students should have a basic understanding of accounting principles and financial statements. Students should have prior knowledge of fundamental accounting concepts, such as balance sheets and income statements. Additionally, a familiarity with basic mathematical and statistical concepts is beneficial as it is necessary for ratio analysis.

**Rationale:** This syllabus is to provide students with a comprehensive understanding of financial management in the context of management and cost analysis. This course equips students with the knowledge and skills needed to make informed business decisions, manage resources effectively, and evaluate the financial health and performance of an organization.

#### Teaching and Examination Scheme:

Teaching Scheme			Credits	Examination Marks			Total Marks
CI	T	P		C	SEE	CCE	
			MSE			ALA	
4	0	0	4	100	30	70	200

*Legends: CI-Classroom Instructions; T – Tutorial; P - Practical; C – Credit; SEE– Semester End Evaluation; MSE- Mid Semester Examination; V – Viva; CCE-Continuous and Comprehensive Evaluation; ALA- Active Learning Activities.*

4 Credits \* 25 Marks = 100 Marks (each credit carries 25 Marks)

SEE 100 Marks will be converted in to 50 Marks

CCE 100 Marks will be converted in to 50 Marks

It is compulsory to pass in each individual component



**Course Content:**

Sr. No	Course content	Hrs.	% Weightage
1	<p><b>Introduction to Financial Management:</b></p> <ul style="list-style-type: none"> <li>• Nature &amp; Scope of Financial Management</li> <li>• Functions of Financial Management</li> <li>• Objectives of Financial Management</li> <li>• Financial Objectives of a firm</li> <li>• Introduction to FinTech companies</li> </ul> <p><b>Leverage:</b></p> <ul style="list-style-type: none"> <li>• Concept of Leverage</li> <li>• Computation of Operating Leverage</li> <li>• Financial Leverage</li> <li>• Combined Leverage</li> </ul>	15	25
2	<p><b>Capital Budgeting:</b></p> <ul style="list-style-type: none"> <li>• Meaning of Capital Budgeting</li> <li>• Significance of Capital Budgeting</li> <li>• Limitations of Capital Budgeting</li> <li>• Approaches of Capital Budgeting</li> <li>• Techniques of Capital Budgeting.</li> </ul>	15	25
3	<p><b>Cost of Capital:</b></p> <ul style="list-style-type: none"> <li>• Meaning &amp; Concept of Cost of Capital</li> <li>• Significance of Cost of Capital</li> <li>• Determination of Cost of Capital</li> <li>• Weighted Average Cost of Capital</li> </ul>	15	25
4	<p><b>Management of Working Capital:</b></p> <ul style="list-style-type: none"> <li>• Concept of Gross Working Capital &amp; Net Working Capital</li> <li>• Operating cycle of the enterprise</li> <li>• Various Approaches to Working Capital Management</li> <li>• Factors affecting working capital requirement</li> <li>• Working Capital Management: Management of cash, inventory and receivables</li> </ul>	15	25





**Continuous Assessment:**

Sr. No	Active Learning Activities	Marks
1	<b>Report on FinTech Companies:</b> The students have to select one FinTech Company and should prepare a detailed analysis on services provided by the company. The students have to upload report of the same on GMIU Web portal.	10
2	<b>Case Study:</b> Faculty will Provide a case study involving a company or industry's scenario relevant to Financial management. The students must identify the problem and draft the answer for that problem, responses of the problems, they have to submit as a written report or a narrated presentation on GMIU Web portal	10
3	<b>Cost of Capital Analysis:</b> The students have to select any company and make detailed analysis of cost of capital of that company and prepare report on the calculation and analysis of weighted average cost of capital and give recommendations of the same. The students have to upload report of the same on GMIU Web portal.	10
4	<b>Project Analysis:</b> Students have to create investment proposals for hypothetical projects. They should use capital budgeting techniques to justify their project choices and prepare report on findings of the same and upload it on GMIU Web portal.	10
5	<b>Report on working capital management:</b> The Students have to select one company and prepare analysis of working capital of that company and suggest recommendation on the management of working capital. The students have to upload report on GMIU Web portal.	10
6	<b>Company Analysis:</b> The students, on individual basis, will be asked to select an organization or company and find out the relevant financial aspects / reports of that company, like capital structure of the company; relevant financial ratios of the company, etc.They have to make a study of that company on the parameters discussed in the syllabus and submit their report and upload it on the GMIU Web portal.	10
7	<b>Attendance</b>	10
Total		70



**Suggested Specification table with Marks (Theory):100**

Distribution of Theory Marks (Revised Bloom's Taxonomy)						
Level	Remembrance (R)	Understanding (U)	Application (A)	Analyze (N)	Evaluate (E)	Create (C)
Weightage	20%	30%	30%	10%	10%	-

Note: This specification table shall be treated as a general guideline for students and teachers. The actual distribution of marks in the question paper may vary slightly from above table.

**Course Outcome:**

After learning the course, the students should be able to:	
CO1	Know the various sources of finance
CO2	Understand the various uses for finance and
CO3	Analyze financial statements using various techniques, including comparative analysis, common-size statements, trend percentages, fund flow, and ratios.
CO4	Familiarize oneself with the techniques used in financial management.

**Instructional Method:**

The course delivery method will depend upon the requirement of content and need of students. The teacher in addition to conventional teaching method by black board, may also use any of tools such as demonstration, role play, Quiz, brainstorming, MOOCs etc.

From the content 10% topics are suggested for flipped mode instruction.

Students will use supplementary resources such as online videos, NPTEL/SWAYAM videos, e-courses, Virtual Laboratory

The internal evaluation will be done on the basis of Active Learning Assignment

Practical/Viva examination will be conducted at the end of semester for evaluation of performance of students in laboratory.

**Reference Books:**

1. Basic financial management by Khan MY, JainPK, Tata McGraw Hill, Delhi.
2. Financial management by Chandra, Prasanna, Tata McGraw Hill, Delhi.
3. Fundamentals of financial management, Bhabatosh Banerjee, PHI, Delhi.
4. Fundamentals of financial management, Chandra Bose D, PHI, Delhi.
5. Fundamentals of financial management, Preeti Singh, Ane.