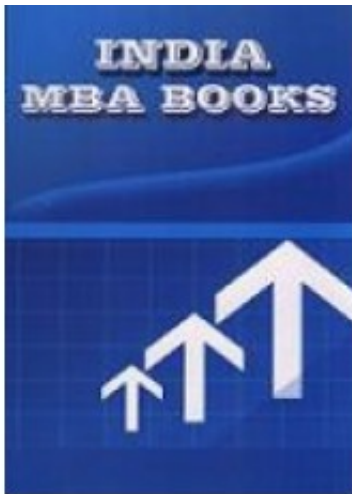


FINANCIAL MANAGEMENT



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4.4 FINANCIAL MANAGEMENT

OBJECTIVE

The objective is to enable students to understand the basic concepts of Financial

Management and the role
of Financial Management in decision-making.

Unit 1: INTRODUCTION TO FINANCIAL MANAGEMENT 10 Hrs

Introduction – Meaning of Finance – Business Finance – Finance Function – Aims of Finance Function –

Organization structure of finance - Financial Management – Goals of Financial Management – Financial

Decisions – Role of a Financial Manager – Financial Planning – Steps in Financial Planning – Principles of a Sound Financial Planning.

Unit 2: TIME VALUE OF MONEY 10 Hrs

Introduction – Meaning & Definition – Need – Future Value (Single Flow – Uneven Flow & Annuity) –

Present Value (Single Flow – Uneven Flow & Annuity)– Doubling Period – Concept of Valuation –

Valuation of Bonds & Debentures – Preference Shares – Equity Shares – Simple Problems.

Unit 3: FINANCING DECISION AND INVESTMENT DECISION 16Hrs

Financing Decisions: Introduction – Meaning of Capital Structure – Factors influencing Capital Structure

– Optimum Capital Structure – EBIT – EBT – EPS – Analysis – Leverages – Types of Leverages – Simple Problems.

Investment Decisions: Introduction – Meaning and Definition of Capital Budgeting – Features –

Significance – Process – Techniques – Payback Period – Accounting Rate of Return – Net Present Value –

Internal Rate of Return – Profitability Index - Simple Problems

Unit 4: DIVIDEND DECISION 08 Hrs

Introduction – Meaning and Definition – Determinants of Dividend Policy – Types of Dividends –

Provisions under Companies Act in relation to dividends.

Unit 5: WORKING CAPITAL MANAGEMENT 12 Hrs

Introduction – Concept of Working Capital – Significance of Adequate Working Capital – Evils of Excess

or Inadequate Working Capital – Determinants of Working Capital – Sources of Working Capital –Cash

Management – Receivables Management – Inventory Management,

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