

M. Com. Course (2019 Pattern) Semester: I
Group – F (Business Administration)
Subject - Financial Management

Course Code - 114-I

Objectives of the course

- To acquaint the student with knowledge of various Financial Management terminologies (Investment ,Credit Planning , Working Capital Management
- To understand the concepts relating to Financing & Financial Statement Analysis
- To utilize the information gathered to reach an optimum conclusion by a process of reasoning
- To enable the students to use their learning to evaluate , make decisions and provide recommendations

Depth of the program – Fundamental Knowledge

Unit No.	Unit Title	Contents	Purpose Skills to be developed
1	Introduction	Meaning and objectives of Financial Management , Financial systems in India – RBI , SEBI. New trends in Financial Management	<ul style="list-style-type: none">• Understanding Financial Management• Recognizing the Financial System of India.
2	Financial Statements & Financial Analysis	Concept of Financial Statements – Income and Balance Statements Financial Analysis – Types and Techniques	<ul style="list-style-type: none">• Understanding Financial Statements• Analyzing the Financial Statements
3	Investment Decisions	Capital Expenditure, Capital Budgeting, techniques of Capital Budgeting. Investment	<ul style="list-style-type: none">• To enable the students to make Investment Decisions

		Decision Methods – Payback , Net Present Value , A.R.R and I.R.R	<ul style="list-style-type: none"> • To study the Capital Budgeting Techniques
4	Working Capital & Credit Management	<p>Meaning and Nature of Working Capital and Factors affecting Working Capital</p> <p>Formulation of Credit Policy , Collection Policy , Accounts Receivable Management, Factoring and Lease Financing</p>	<ul style="list-style-type: none"> • To understand the meaning and nature of Working Capital • To enable the students to formulate Credit and Collection policy
