Name of Course: B.B.A. LL.B (5 Years)	**Type of Course : 5 Years Integrated**
Year : 2nd Year	**Semester : 4th Semester**
Subject Code : ALCUG2CBBA5	**Subject : Financial Management**
W.E.F. : 2026-27	**Teaching Hours: 72**

Teaching & Examination Scheme:

Credit	**Lect**	**Lab**	**Tut**	**Internal Marks**		**External Marks**	**Passing Marks**	**Passing Marks**	**Total Marks**
				T & P	CE	T & P	Internal	External	Passing Marks Int+Ext
4	4	-	1	20	20	60	16/40	24/60	40/100

Lect = Lecture, Tut= Tutorial, Lab= Lab, T- Theory, P= Practical, Theory and Practical Passing%: 40

Course Objectives:	1. To understand the basic concepts and scope of financial management. 2. To explain the importance of capital budgeting in investment decisions and evaluate different sources of finance and their cost. 3. To understand leverage concepts and their impact on business risk and return and analyze capital structure and dividend decisions in firms. 4. To understand the concept and management of working capital and examine lease financing and its financial implications.

Course Outcome (CO):
Upon completion of the course, student shall be able to

CO-1	explain the scope, functions of financial management and able to apply financial planning concepts and identify capitalization issues.
CO-2	analyze investment proposals using capital budgeting techniques and able to calculate and compare cost of different sources of finance.
CO-3	compute and interpret operating, financial, and combined leverage and evaluate capital structure theories and dividend policies.

CO-4	estimate working capital requirements, analyze operating cycle and assess lease financing decisions from financial perspectives.

DETAILED SYLLABUS:

Unit	Description	Credits / Hours
1	**Financial Management:** 1.1 Concept and Scope of Financial Management 1.2 Function of Financial Management 1.3 Goals of Financial management 1.4 Emerging role of finance manager **Financial Planning:** 1.5 Meaning, Process and Essential factors to be considered while preparing Financial Plan 1.6 Capitalization-Meaning and Types- Over & Under Capitalization	(1) 18 Hours
	Practical Approach: ● Classroom discussion on role of finance manager in modern business ● Activity: Prepare a simple financial plan for a start-up	
2	**Capital Budgeting:** 2.1 Concept and Significance of Capital Budgeting 2.2 Appraisal methods:(Numerical only) 2.2.1 Pay-back period 2.2.2 Average rate of return 2.2.3 Net present value 2.2.4 Internal rate of return	(1) 18 Hours

	2.2.5 Profitability index **Cost of Capital:** 2.3 Concept and Significance of Cost of Capital 2.4 Specific cost for various sources of finance: (Numerical Only) 2.4.1 Cost of debts 2.4.2 Cost of preference share capital 2.4.3 Cost of equity share capital 2.4.4 Cost of retained earnings 2.4.5 Weighted Average Cost of Capital	
	Practical Approach: ● Numerical problem-solving sessions (NPV, IRR, Payback, ARR,PI) ● Real-life case: Compare two investment options and suggest the best one	
3.	**Leverages:** 3.1 Meaning and types of leverages. 3.2 Operating Leverage, Financial Leverage, Combined Leverage; (Numerical Only) **Capital Structure:** 3.3 Meaning & features of a sound or appropriate capital structure 3.4 Capital structure theories (Theory Only): 3.4.1 Net Income Approach, 3.4.2 Net Operating Income Approach, 3.4.3 Traditional view, 3.4.4 Modigliani– Miller Hypothesis Dividend Policy: **Dividend policy** 3.5 Meaning and Forms of dividend Policy 3.6 Walter Model and Gordon Model (Theory Only)	(1) 18 Hours

	Practical Approach: ● Numerical exercises on leverage calculations ● Group discussion: "Dividend vs Retained Earnings-which is better?"	
4.	**Management of Working Capital:** 4.1 Concept of working capital, 4.2 Types and Sources, 4.3 Factors determining working capital requirement, 4.4 Operating cycle (Numerical) **Lease Financing:** 4.5 Meaning, Nature and Importance 4.6 Effects of the use of Lease Financing from the lessor's and lessee's viewpoints.	(1) 18 Hours
	Practical Approach: ● Practical calculation of operating cycle using case data	

Suggested References:

References

- Financial Management : Khan & Jain, Tata McGraw Hill, 5th Edition.
- Indian Financial System : Dr. B. V. Pathak, Pearson publication, 2nd Edition.
- Financial Management : S. C. Kuchal
- Financial Management : I. M. Pandey
- Fundamentals of Financial Management : Prasanna Chandra

❖ **Online References:**

- https://www.youtube.com/@DwivediSchoolGuidance17
- Swayam, Edx, Coursera

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