



# GUJARAT TECHNOLOGICAL UNIVERSITY

Program Name: Bachelor of Vocation

Level: Under Graduate

Branch: Practical Accounting and Tax (DPATP)& Tally

Course / Subject Code : BV05008041

Course / Subject Name : Financial Management

w. e. f. Academic Year:	2026-27
Semester:	5
Category of the Course:	Core Course

<b>Prerequisite:</b>	<b>Basic Knowledge of Accounting and Arithmetic</b>
<b>Rationale:</b>	This course will help student to develop basic understanding of Financial Management and the Concepts of leverage and cost of capital.

### Course Outcome:

After Completion of the Course, Student will able to:

No	Course Outcomes
01	Understand basics of Financial Management
02	Understand Leverages
03	Understand Cost of Capital

### Teaching and Examination Scheme:

Teaching Scheme (in Hours)			Total Credits L+T+ (PR/2)	Assessment Pattern and Marks				Total Marks
L	T	PR	C	Theory		Tutorial / Practical		
				ESE (E)	PA / CA (M)	PA/CA (I)	ESE (V)	
3	0	0	3	50	0	0	0	50

### Course Content:

Unit No.	Content	No. of Hours	% of Weightage
1.	<b>Introduction to Financial Management</b> Scope & Objectives, Role & Functions of CFO & Relationship with Other Disciplines of Accounting, Financial Need and Sources of Finance, Classification of Financial Resources	12	20
2.	<b>Leverages</b> Operational, Financial and Combine leverages and its interpretation	16	40
3.	<b>Cost of Capital</b> Cost of Debt, Cost of Preference shares, Cost of Equity, Weighted Average and Marginal weighted Average Cost of Capital.	17	40



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	<b>Total</b>	<b>45</b>	<b>100</b>
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## Suggested Specification Table with Marks (Theory):

Distribution of Theory Marks					
R Level	U Level	A Level	N Level	E Level	C Level
5	10	25	5	5	-

Where R: Remember; U: Understanding; A: Application, N: Analyze and E: Evaluate C: Create (as per Revised Bloom's Taxonomy)

## References/Suggested Learning Resources:

### (a) Books:

1. ICAI Modules for Intermediate Courses
2. Elements of Financial Management, by S.N.Maheshwari
3. Principles of Financial Management, by N.P.Agrawal, R.K.Tailor, Pioneer Publications
4. Working Capital Management, by N.P.Agrawal, B.K.Mishra, RBSA Publishers
5. Financial Management by P.V.Kulkarni, B.G.Satyaprasad, Himalaya Publishing house
6. Financial Management by S.C.Kuchhal

### (b) List of Journals / Periodicals / Magazines / Newspapers, etc.:

1. The Chartered Accountant Student
2. The Chartered Accountant
3. The Economic Times
4. BCA Journal- Bombay Chartered Accountant's Journal

## Teaching Method:

1. Case Discussion
2. Projects and Assignments
3. Class Participation, quizzes, etc.

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