



# GUJARAT TECHNOLOGICAL UNIVERSITY

**Program Name: Master of Business Administration**

**Level: PG**

**Branch: International Business**

**Course / Subject Code: MB02093031**

**Course / Subject Name : Financial Management**

W. e. f. Academic Year	2025-26
Semester	2
Category of the Course:	Core Course (CC)

<b>Prerequisite:</b>	No prerequisite
<b>Rationale:</b>	Finance is a business language so every students of Master of Business Administration should know this. All students have to take an introductory financial management course to develop the managerial perspective of financial terminology, rules, methodology. And to familiarize students with the technologies used in basic financial management.

**Course Outcome:**

No.	Course Outcome	RBT Level
1	To remember fundamental Principles of Financial Management	Remember
2	To Understand various concepts for Financial management	Understand
3	To Apply Financial management to take effective Managerial Decision	Apply
4	To Analyze the financial performance of companies with the help of different tools & techniques of analysis.	Analyze

**Teaching and Examination Scheme:**

(in Total Hours (TH) per semester)					Total Credits =TH/30	Assessment Pattern & marks					Total Marks
L	T	PR	PBL*	TH		C	Theory		Tutorial / Practical		
					ESE (E)		PA (M)	PA (I)	PBL (I)	ESE (V)	
45	0	30	45	120	4	70	30	20	30	0	150

\* Problem Based Learning (PBL) aims to accommodate learning beyond syllabus as per clause 9.4 of NBA manual.

**Course Content:**

Unit No.	Content	No. of Hours	Marks
1	<b>Overview of Financial Management:</b> Meaning, Objectives, Scope and Finance Functions, Financial Goal - Profit Maximization versus Shareholders' Wealth Maximization <b>Time value of Money:</b> (Theory and Numerical) Concepts, Compounding, Discounting, and Annuities Sources of Long-Term Finance.	8	14



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	<p><b>Capital Budgeting Decisions</b> (Theory and Numerical) Capital Budgeting Techniques - Discounted Cash Flow (DCF) Techniques (NPV, IRR, PI) and Non Discounted Cash Flow Techniques (ARR, Payback period)</p>		
<b>2</b>	<p><b>Cost of Capital:</b> (Theory and Numerical) Significance, Concept of the Opportunity Cost of Capital, Component Costs of Capital - Cost of Debt, Preference Capital and Equity Capital, Weighted Average Cost of Capital (WACC)</p> <p><b>Leverage:</b> (Theory and Numerical) Types of Leverage - Operating, Financial and Combined</p> <p><b>Capital Structure Decisions:</b> (Theory and Numerical) NI Approach and NOI Approach</p>	12	21
<b>3</b>	<p><b>Working Capital Management:</b> (Theory and Numerical) Concepts of Working Capital, Operating Cycle, Determinants of Working Capital. Estimating Working Capital Requirements, Issues in Working Capital Management, Various sources of financing of working capital</p> <p><b>Inventory Management:</b> (Theory and Numerical) Meaning, types and Motives of holding inventory, Inventory Management Techniques (EOQ, ABC, LIFO, FIFO &amp; Weighted Average)</p>	12	21
<b>4</b>	<p><b>Cash Management: (theory and numerical)</b> Need for Cash Management, Cash Management Cycle, Determining the Optimum Cash Balance under Certainty (Baumol's Model) and Uncertainty (The Miller-Orr Model).</p> <p><b>Contemporary Issues in Management</b> Introduction to ESG reporting and Green Finance in Financial Management, Overview of Fintech and its applications in investment analysis.</p>	8	14
<b>5</b>	<p>Practical: The students will be given the practical task as per the generic activities of Problem Based Learning (PBL) for the experiential learning of this subject. The list of activities are included in PBL at the end of document.</p>	30+45	PA(I) + PBL* (I) assessment (50)
<b>Total</b>		<b>120</b>	<b>150</b>

\*as per the List of Generic Activities suggested for Problem Based Learning (PBL).



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## Suggested Learning Resources:

S. No.	Title of Book	Author	Publication with place, year and ISBN
1	Financial Management	I M Pandey	Vikas Publication
2	Financial Management, theory and Practice	Chandra Prasanna	Tata McGraw Hill
3	Financial Management	Khan and Jain	Tata McGraw Hill
4	Financial Management	Rajiv Srivastava & Anil Misra	Oxford Higher Education
5	Financial Management – Problems and Solutions	Ravi Kishore	Taxmann
6	Financial Management	P C Tulasiyani	S. Chand
7	Financial Management	Kulkarni, Satyaprasad	Himalaya Publication
8	Financial Management	Brigham, Ehrhardt	Cengage
9	Fundamentals of Financial Management	Vyuptakesh Sharan	Pearson
10	Financial Management	R P Rastogi	Taxmann

Note: Wherever the standard books are not available for the topic appropriate print and online resources, journals and books published by different authors may be prescribed.

## List of Journals / Periodicals / Magazines / Newspapers / Web resources, etc.

1. News Paper: Business Standard, Economic Times, Times of India
2. Journals: Finance India, Global Journal of Finance & Management, Journal of Business & Financial Affairs etc.
3. Websites pertaining to companies, capital market, RBI etc.

## CO-PO Mapping

Semester-2	Financial Management				
	POs				
Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO1	2	2	3	3	0
CO2	1	1	2	2	0
CO3	2	3	2	3	3
CO4	3	1	0	3	2

Legend: '3' for high, '2' for medium, '1' for low and '-' for no correlation of each CO with PO.



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## List of Generic Activities suggested for Problem Based Learning (PBL)

Sr. No.	Activity	Description	Outcome	Suggested Hours
1	Industry Visit	The students will be taken to industrial visit.	Practical experience to students that how the operations of business are carried out.	10 hours
2	Case Study Discussion	The case study in the area of topic will be discussed with the students.	The students will be able to identify the situation and apply management theories to resolve the problem.	5 hours
3	Gamification in the subject	The students will be given the problem and asked to solve the problem by playing a game to learn the concept.	The students will be able to apply the concept and learn by playing the game.	10 hours
4	Data collection Assignment	The students will be given the assignment based on the module of the subject.	The students will be able to learn data collection from industry and submit assignments with practical inputs.	6 hours
5	Industry Analysis	The students will be allotted industry and asked to carry out the analysis as per the requirements of the subject.	The students will be able to know the application of the concept in the specific industry.	8 hours
6	Simulation	The students will be given the simulation activities as per the requirements of the subject.	The students will learn and develop the experimental attitude that will help them to solve the industry problems.	10 hours
7	Personality Self-Assessment	Understanding personal traits and how they influence work behavior, teamwork, and managerial effectiveness.	Students will develop self-awareness of their personality traits and identify strategies to enhance their professional effectiveness.	3 hours
8	Leadership Style Self-Assessment	Exploring personal leadership tendencies and their impact on team	Students will understand their leadership style and plan ways to adapt it for effective team and organizational management.	2-3 hours



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		performance and decision-making.		
9	Cross-Cultural HR Practices Comparison Report	Analyzing how cultural differences (Hofstede dimensions) influence HR practices in India vs. another country.	Students will apply cross-cultural frameworks to analyze and compare HR practices and develop insights for managing diverse workplaces.	6 hours
10	DEI Role-Play	Applying DEI principles to resolve workplace conflicts and promote inclusion.	Students will demonstrate inclusive communication and problem-solving skills while applying DEI principles in simulated workplace scenarios.	5 hours
11	Visit to Company for Practical Exposure	Students will be guided to visit the company and explore the practical operating of the tasks.	Students are required to visit the relevant company for practical exposure of the execution of the management activities.	8-10 hours
12	Visit to Trade Expo	Students will be taken to trade expo held for different products to understand business operation and networking.	Students are advised to visit trade expo and meet manufacturer and service providers to understand business operations and expansion.	6-8 hours
13	Industry Defined Problem	The students will be given a minor problem related to industry and they have to prepare a report depicting the probable solution of the problem.	The students will be able to apply management techniques to solve the allotted problem and will provide managerial solution for the same.	10-15 hours
14	Financial Statement Analysis	The students will be provided with the financial data to analyze financial stability of the company.	The students have to extract financial data from the authenticate database and compare the financial performance within the company and with competitors (or industry average) for future growth. The result should be presented with remarks.	12-15 hours
15	Survey / Questionnaire	Data collection through survey or Questionnaire	The students will be given topics for survey or questionnaire based research. They have to present the findings in the scientific manner and present the same for decision-making.	25-30 hours