**TEACHING PLAN 2021-22 (EVEN SEMESTER)**

**(March 2022 to June 2022)**

**Name: Dinesh Kumar**

**Class:** B.Com. (Pass)

**Subject:** financial management

**Semester:** 6th

**Department:** Commerce

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| **Month** | **1st week** | **2nd week** | **3rd week** | **4th week** | **5th week** |
| **March** |  |  |  | **Unit-1**  Nature of Financial Management : Scope of Finance | Finance functions, Financial Manager’s role |
| **April** | Financial goal; Profit maximization Vs Wealth maximization | Objective of financial Management, Finance and related disciples, Financial planning  Test and assignment | **Unit-2**  Working Capital Management : Meaning, nature and planning of Working Capital | Permanent and variable Working Capital. Balanced working position | Determinates of working Capital, Issues of working Capital Management |
| **May** | Management of cash and Marketable Securities and Receivables Management  Test and assignment | **Unit-3**  Cost of capital : Significance and determination | Capitalisation | Leverage analysis: operating, financial and composite leverage | EBIT-EPS Analysis  Test and assignment |
| **June** | **Unit-4**  Capital structure theory and policy: Relevance of capital structure; Net income and traditional views | Irrelevance of capital structure; NOI Approach and the MM Hypothesis without taxes, capital structure planning and policy | Dividend Theory and Policy : Issues in dividend policy, Walter’s and Gulden’s model of dividend relevance objections of dividend policy | Considerations in dividend policy, stability of dividends, forms of dividend  Test and assignment | Revision |