Indraprastha College for Women
University of Delhi

Work Plan for ODD SEMESTER – 2026

Course Name:	B.Com (H)	
Paper Title:	Financial Management	
Unique Paper Code:	2412082302	
Semester:	3	
Faculty(s):	Dr. Anita Agrawal	
Year:	2	

Work Plan

Unit No.	Learning Objective	Week	Topics to be Covered
1	Understanding the conceptual framework of financial management and get an insight into the concept of time value of money and risk and return.	1	Nature, scope and objectives of financial management. Time Value of Money
1,2	Estimate cash flows for projects and evaluate their profitability. Analyse the capital budgeting process and demonstrate decision making abilities using different techniques of capital budgeting	2	Risk and Return The Capital Budgeting Process Cash Flow Estimation Different techniques of Capital budgeting
2		3	Payback Period Discounted Payback Accounting Rate of Return
2		4	Net Present Value (NPV)
2		5	Internal Rate of Return (IRR) Comparison between NPV and IRR Profitability Index
3	Compute the specific and weighted average cost of capital; critically analyse and understand different capital structure theories and factors affecting capital structure decision of a firm.	6	Estimation of components of cost of capital Calculation of Cost of Equity Cost of Debt Cost of Retained Earnings

3		7	Weighted Average Cost of Capital Marginal Cost of Capital
3		8	Theories of Capital Structure (Net Income, Net Operating Income)
3		9	Theories of Capital Structure (MM Hypothesis, Traditional Approach) Determinants of Capital Structure
3		10	Operating, Financial and Combined Leverage
3		11	Leverage contd… EBIT-EPS Analysis
4	Analyse and understand different theories of dividend and factors affecting dividend policy.	12	Theories for relevance and irrelevance of dividend decision for corporate valuation Gordon Model Walter Model
4		13	MM Approach Dividend Policy Types Determinants of Dividend Policy
5	Estimate working capital requirements of a firm; critically examine and decide optimum credit policy for a firm	14	Concepts of Working Capital Operating & Cash Cycles Risk-return Trade off
5		15	Working capital estimation
5		16	Receivables Management

Unit	Contents/Syllabus
I	Unit 1: Financial Management: An Overview Nature, scope and objectives of financial management. An overview of time value of money and risk and return.
II	Unit 2: Capital Budgeting Decision The Capital Budgeting Process, Cash Flow Estimation, Different techniques of Capital budgeting: Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Internal Rate of Return (IRR) and Profitability Index.
III	Unit 3: Cost of Capital and Financing Decision Cost of Capital: Estimation of components of cost of capital: Method for calculating cost of equity, Cost of retained Earnings, Cost of Debt, Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Incremental (Marginal) Cost of Capital. Capital Structure: Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating, Financial and Combined Leverage. EBIT-EPS Analysis. Determinants of Capital Structure.
IV	Unit 4: Dividend Decision Theories for relevance and irrelevance of dividend decision for corporate valuation- MM Approach, Walter's Model, Gordon's Model. Determinants of Dividend policy.
V	Unit 5: Working Capital Decision Concepts of Working Capital, Operating & Cash Cycles, Risk-return Trade off, working capital estimation, Receivables Management.

S. No.	Name of Authors/Books/Publishers
1.	Singh, Surender and Kaur, Rajeev. Fundamentals of Financial Management. SCHOLAR Tech Press. New Delhi.
2.	Rustagi, R.P. Fundamentals of Financial Management Taxmann. New Delhi.
3.	Sharma, S.K. & Sareen, R. Fundamentals of Financial Management. Sultan Chand & Sons Ltd. New Delhi.
4.	Tulsian, P.C. & Tulsian, B. Fianancial Management. S. Chand. New Delhi.

	Paper Components		
Credits	**Lecture (L)**	**Tutorial (T)**	**Practical (P)**
4	**3**		**1**

Assessment Scheme			
S.No.	**Component**	**Marking Scheme**	**Total Marks**
1	Internal Assessment		**30**
	• Assignment/Quiz/Project/ Presentation	12	
	• Class Test	12	
	• Attendance	6	
2.	Continuous Assessment (**Tutorial)**		
	• Activity 1		
	• Activity 2		
	• Attendance		
3.	Practical		40
	• Continuous Assessment	10	
	• End Term Written/Practical Exam	20	
	• Viva	10	
4.	End Semester Examination		90