



**Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore**  
**Shri Vaishnav School of Management**  
**Choice Based Credit System (CBCS) in Light of NEP-2020**

**GENERIC ELECTIVE (EVEN SEMESTER)**

**GUMGT204 FINANCE FOR NON-FINANCE PROFESSIONALS**

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
GUMGT204	GE	Finance for Non-finance Professionals	60	20	20	-	-	3	-	-	3

**Legends:** L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; GE – Generic Elective

\***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

**Course Objectives**

The objective of the course is to understand the implications of finance on various corporate activities. Analyze financial statements be in a better position to discuss relevant financial issues with finance managers/stakeholders in their organization. Understand the impact of various decisions on a company's performance.

**Examination Scheme**

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of two sections A and B. Section A will carry 36 Marks and consist of five questions, out of which student will be required to attempt any three questions. Section B will comprise of one or more cases / problems worth 24 marks.

**Course Outcomes**

1. To enable students for analyzing various investment projects.
2. Equip students with practical insights and gain swift appreciation of the fundamentals of finance and accounting.

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### COURSE CONTENT

#### UNIT I: Basics of Financial Accounting

1. Accounting Principles and Conventions
2. Role of ICAI, IAS – general Awareness
3. Understanding Financial Statements

#### UNIT II: Ratio Analysis

1. Liquidity and Profitability ratios
2. Solvency and Efficiency ratios

#### UNIT III: Evaluation of Investment Project

1. Introduction to Capital Budgeting
2. Pay Back Period Method
3. Net Present Value Method
4. Internal Rate of Return Method

#### UNIT IV: Working Capital Management

1. Factors affecting Working Capital Management
2. Working capital cycle

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**UNIT V: Cost of Capital**

1. Know the concept of Cost of Capital
2. Computation of Cost of Equity capital
3. Computation of Debt capital
4. Computation of Preference capital

**Suggested Readings**

1. Khan, M.Y. & Jain, P.K. (2009). *Financial Management Text and Cases*: McGraw-Hill.
2. Prasanna, C. (2008). *Financial Management: "Theory and Practice"*, Tata McGraw-Hill Education, Latest edition.
3. Khan, M. Y. & Jain, P. K. (2011). *Financial Management: Text, "Problems Cases"*, Tata McGraw - Hill Education, Latest edition.
4. Pandey, I.M. (2015). *Financial Management*, Vikas Publication House, Latest edition.
5. Brigham, (2013). *Fundamentals of Financial Management*, Cengage Learning, Latest edition.
6. Bose, C. (2009). *Fundamentals of Financial Management*, PHI, Latest edition, Latest edition.

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