

ST. JOSEPH'S FIRST GRADE COLLEGE, HASSAN
(Affiliated to the University of Mysore)

LESSON PLAN 2018-2019
FINANCIAL MANAGEMENT III (5 Hours per week)
CLASS: VI SEM BBA
TOTAL: 70 Hrs

Prepared by:

Gunith N S

Objectives of the Subject: *To learn how to maintain working capital, cash, inventory and preparation of cash budget.*

UNIT/ SESSION/ HOURS (TIME REQUIRED)	TOPICS FOR STUDENT PREPARATION (INPUT)	PROCEDURE (PROCESS)	LEARNING OUTCOME (OUTPUT)	ASSESSMENT
MODULE 1: Working Capital Management 13 Hrs.	Meaning, concepts, Importance, types, factors determining working capital requirements, estimation of working capital requirements.	Lecture Discussion Case Study Analysis.	To learn how to manage the working capital.	Concept based case building, Descriptive Test
	1 st UNIT TEST			
MODULE 2: Management of Inventory 16 Hrs.	Meaning, Nature, Objectives ,Inventory control techniques: EOQ, ABC, FSN, VED, HML, SDE & JIT – Determining stock levels & safety stock - Ageing Schedule of Inventories – Optimum investment in inventories.	Lecture Discussion Case Study Analysis.	To understand the concept of inventory and its management.	Concept based Case building, Descriptive Test
	2 nd UNIT TEST			

MODULE 3: Management of Receivables 13 Hrs.	Meaning, Factors, affecting size of receivables, Ageing schedule, Credit policy-Features Credit terms, Credit standards, Credit evaluation, Collection policy-Factoring	Lecture Discussion Case Study Analysis.	To understand the concept of Management of Receivables	Concept based case building, Descriptive Test
	3 rd Unit test			
MODULE 4: Management of Cash 13 Hrs.	Nature, Motives for holding cash, Cash flows, Cash planning and Budgeting, Optimum cash balance, Cash Management Models (Boumal & Miller-Orr).	Lecture Discussion Case Study Analysis.	To learn how to manage the cash	Concept based case building, Descriptive Test
	4 th UNIT TEST			
MODULE 5: Fund flow and Cash flow statement 15 Hrs.	Fund flow and Cash flow statement (AS-3)	Lecture Discussion Case Study Analysis.	To understand the flow of fund and cash	Concept based case building, Descriptive Test

MODULE WISE LESSON PLAN

HOURLY LESSON PLAN

Subject: Financial Management - III

70 Hrs

<i>Sl. No.</i>	<i>Unit & Objectives</i>	<i>No. of LH</i>	<i>Methodology/ Instructional Techniques</i>	<i>Evaluation</i>
Module 1.	Working Capital Management	13		Question & Answer, Tests
1.	Meaning, concepts, Importance	1	Lecture and Illustrations.	
2.	Types, factors determining working capital requirements,	2	Lecture and Illustrations.	
3.	Estimation of working capital requirements.	10	Lecture and Illustrations.	
4.	Revision	1	Lecture and Illustrations.	
	1st UNIT TEST			
Module 2.	Management of Inventory	16		Question & Answer, Tests
1.	Meaning, Nature, Objectives ,Inventory control techniques: EOQ, ABC, FSN, VED, HML, SDE & JIT –	7	Lecture and Illustrations.	
2.	Determining stock levels & safety stock - Ageing Schedule of Inventories	6	Lecture and Illustrations.	
3.	Optimum investment in inventories.	2	Lecture and Illustrations.	
4.	Revision	16		
	2nd UNIT TEST			
Module 3.	Management of Receivables	13		Question & Answer, Tests
1.	Meaning, Factors, affecting size of receivables,	1	Lecture and Illustrations.	
2.	Ageing schedule	1	Lecture and Illustrations.	
3.	Credit policy-Features Credit terms, Credit standards, Credit evaluation, Collection policy- Factoring	10	Lecture and 6Illustrations.	

4.	Revision	1	Lecture & Illustrations.	
Module 4.	Management of Cash	13		Question & Answer, Tests
1.	Nature, Motives for holding cash.	1	Lecture and Illustrations.	
2.	Cash flows, Cash planning and Budgeting.	8	Lecture and Illustrations.	
3.	Optimum cash balance, Cash Management Models (Boumal & Miller-Orr)..	3	Lecture and Illustrations.	
4.	Revision	1	Questions/ Viva	
	3rdUNIT TEST			
Module 5.	Fund flow and Cash flow statement	15		Question & Answer, Tests
1.	Fund flow and Cash flow statement (AS-3)	14	Lecture and Illustrations.	
2.	Revision	1	Lecture and Illustrations.	

References

1. Financial Management - I.M. Pandey
2. Financial Management – M.Y. Khan & Jain
3. Financial Management – Prasanna Chandra
4. Financial Management – Maheshwari
5. Financial Management – James C. Van Horne

