

Semester Lecture Plan						
Government College of Arts, Commerce and Science Sanquelim Goa						
Name of Faculty: Dr. Ramashanti Naik		Specialisation: Business Management			Course Type: Minor	
Paper code: CBM-211		Program/Course: S.Y. B.Com.			Course Title: Business Finance	
Academic year: 2026 - 2027		Semester: III			Total Lectures: 60	
Course Objectives: The course is aimed to achieve the following objectives: - To help students to acquire conceptual and practical knowledge of managing finance for a business. - To impart skills for analyzing various kinds of financial transactions in a business setup. - To make students aware about the practical aspects of capitalization, its type and specific uses for business growth and sustainability. - To enable students to evaluate the relevance and implications of different capital structure theories						
Course Learning Outcome: Upon completion of the course, students will be able to: 1. Understand the basics of Business Finance so as to take adequate financial decisions at corporate level. 2. Understand the different types of capital structures and their implications for business growth and sustainability 3. Analyse the concepts of capitalization and capital structure and understand different theories related to capitalization. 4. Develop and evaluate alternative solutions to financial challenges.						
Student learning Outcome: Upon completion of the course, students will learn to: - Understand the basics of Business Finance so as to take adequate financial decisions at corporate level. - Understand the different types of capital structures and their implications for business growth and sustainability - Analyse the concepts of capitalization and capital structure and understand different theories related to capitalization. - Develop and evaluate alternative solutions to financial challenges.						
Month	Lectures From To	No. of lectures allotted	Topic, Subtopic to be covered	Exercise/ Assignment	ICT Tools	References
June and July	19-06-2026 to	15	UNIT I: Nature and Objectives of Business Finance	Preparation of Financial Plan of a Company with	Power point presentation and WhatsApp group	1.Sharma, R.K. & Gupta,
			Business Finance			

	18-07-2026		• Meaning of business finance • Business finance v/s corporate finance • Role of business finance in an organization • Principles of business finance	Hypothetical Examples		Shashi., K. Business Organisation and Management
			Financial Planning • Meaning of Financial Planning • Steps In Financial Planning • Significance Of Financial Planning			2.Srivastava, R.M. Essentials of Business Finance, Himalaya Publishing House, Kalyani Publications.
			Financial Plan • Essential features of a good financial plan • Types of financial plan			
July and August	20/07/2026 to 17/08/2026	15	UNIT II: Classification of Capital	Identify the Fixed Capital and Working Capital Sources of any 2 companies from different sectors.	Power point presentation and WhatsApp group	
			Introduction to Capital • Meaning of Capital, • Classification of capital, • Factors determining capital requirements,			3. Singh, Preeti. Investment Management. Himalaya Publishing House
			Fixed Capital; • Meaning, features and sources of fixed capital, • Factors determining fixed capital requirements, • Importance of adequate fixed capital;			4.Kale, N.G. Business Organisation. Manisha Publications.
			Working Capital • Meaning, features and sources of working capital, • Factors determining working capital requirements, • Significance of adequate working capital, • Types of working capital			
August and September	18/08/2026 to 12/09/2026		Unit III: Sources and Methods of Raising Finance	Identify any 5 Indian companies and find out if the companies are Overcapitalized, Undercapitalized or have balanced capitalization.	Google Meet, Google classroom, Power point presentation and WhatsApp group	5.Sontakki C.N., Business Organisation, Seth Publishers
			• Meaning and Features of Corporate Securities, • Types of Securities: Equity Shares, Preference Shares, Debentures, Warrants and International Equities.			6.Gordon, E. & Natarajan, K. Financial

			- Lease Financing- Concept, Classification, advantages and limitations, Venture Capital - Financing: Concept, Features, Stages of Financing and Types of Venture Capitalists.			Markets and Institutions, Himalaya Publishing House.
September and October	21/09/2026 to 14/10/2026		Unit 4: Capitalisation and Capital Structure	Identify any 5 large cap companies from India and discuss its Capital Structure, Capital Gearing and Trading on Equity.	Google Meet, Google classroom, Power point presentation and WhatsApp group	
		- Capitalisation: Meaning, Theories – Cost Theory V/S Earnings theory, - Types – Overcapitalization, Undercapitalization and Balanced Capitalization. - Capital Structure: Meaning and importance, Factors affecting Capital structure. Different Approaches to Capital Structure, Relevance theories (Net income approach, Traditional approach) and Irrelevance - Theories (Net operating income approach, Modigliani-Miller(MM) Theory), - Concepts of capital gearing and trading on equity.				
ISA 1			10			
ISA 2			10			
Practical			-			
Project			-			
Semester End Exam			80			

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