



Lesson Plan No. 1	Course Name: Financial Management Topic: Introduction to Financial Management	Course No.: MBA-205
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Objectives	At the end of the lesson the student shall be able to: a. understand the concept of Finance b. articulate the Relevance of Finance and its interaction with other management functions. c. analyze the role of financial manager and his/her position in the management hierarchy
Teaching Aids (if any)	a. Power point presentation b. White Board c. Handout with key concepts
Teaching Development	1. Introduction (10 minutes) - Ask questions - What is Finance? - What is its scope? - Introduce the concept of Finance. - Talk about different activities of a business firm 2. Development (30 minutes) a) Introduction - Define Financial Management - Highlight the important characteristics and its relevance - Purpose of Financial Management in business. b) Meaning of Financial Management - Meaning of Real and Financial Assets - Meaning of Equity and borrowed Funds - Key Financial Terms and Principles - Introduce terms such as assets, liabilities, equity, cash flow, and ROI. c) Finance and Management functions - Long -term Finance Decisions - Short- term Finance Decisions 3. Exercise (5 minutes) – Discussion Use Quizzer to collect responses and discuss the answers.
Closure	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Homework - To go through the concept of Finance and Financial Management. - prepare a short summary or analysis to be discussed in



	the next class. Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	1. Reflective Questions (What, Why, Who?). Allow students to answer and discuss. 2. Short Quiz Spend 5 minutes to evaluate student assimilation of the lesson contents

Lesson Plan No. 2	Course Name: Financial Management Topic: Objectives of Corporate Finance	Course No.: MBA-205
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Objectives	At the end of the lesson the student shall be able to: a. understand the objectives of corporate finance b. Identify the key stakeholders in corporate finance. c. Recognize the interplay between financial decisions and corporate goals.
Teaching Aids (if any)	a. Power point presentation b. Use of White Board and marker
Teaching Development	<ol style="list-style-type: none">1. Introduction (10 minutes)<ul style="list-style-type: none">- Ask questions- What are the objectives of Corporate Finance ?- What is its scope?- Introduce the concept of corporate finance.- Talk about different objectives- Introduce the objectives of corporate finance2. Development (30 minutes)<ol style="list-style-type: none">a) Introduction<ul style="list-style-type: none">- Define Financial Goals- Firm's Objectives- Discuss the three main objectives: wealth maximization, profit maximization, and value maximization.- Explain the importance of each objective and how they align with overall corporate goals.b) Identify and discuss the various stakeholders in corporate finance, including shareholders, creditors, employees, and management.c) Explore how the objectives of corporate finance may differ for different stakeholders.d) Illustrate how financial decisions, such as investment, financing, and dividend decisions, impact corporate goals.<ul style="list-style-type: none">- Discuss the concept of risk and return in decision-making.3. Exercise (5 minutes) – Summarizing .
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Homework<ul style="list-style-type: none">- To go through the concept of Objectives of Financial Management3. Discuss the University Questions from the Syllabus.4. Suggested Reading<ul style="list-style-type: none">- Financial Management by Khan and Jain <p>- Spend 5 minutes to wrap up and consolidate learnings</p>



Evaluation	<ol style="list-style-type: none">1. Reflective Questions (What, Why, Who?). Allow students to answer and discuss.2. Short Quiz Spend 5 minutes to evaluate student assimilation of the lesson contents
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Lesson Plan No.3	Course Name: Financial Management Topic: Profit Maximization	Course No.: MBA-205
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Objectives	At the end of the lesson the student shall be able to: <ol style="list-style-type: none">a. Understand the concept of profit maximization as a financial objective.b. Analyze the implications and limitations of pursuing profit maximization.c. Evaluate the role of profit maximization in corporate decision-making.
Teaching Aids (if any)	<ol style="list-style-type: none">a. Power point presentationb. Handoutc. White Board
Teaching Development	<ol style="list-style-type: none">1. Introduction (10 minutes)<ul style="list-style-type: none">- Ask questions- What are Finance goals?- What are the fundamental financial objective of profit maximization.- Explain that profit maximization is a traditional goal but has both supporters and critics.- Introduce the concept of short-term and long-term profit maximization.2. Development (30 minutes)<ol style="list-style-type: none">a) Profit Maximization as an Objective<ul style="list-style-type: none">-Define profit maximization and explain how it aligns with the wealth maximization goal.-Discuss the importance of profit in sustaining business operations and attracting investors.b) Implications and Limitations<ul style="list-style-type: none">-Analyze the implications of pursuing profit maximization, including increased shareholder value.-Discuss the limitations, such as ignoring risk, short-term focus, and potential conflicts with other objectives.c) Role of Profit Maximization in Decision-Making ---Explore how profit maximization influences various financial decisions, including pricing, production, and investment.<ul style="list-style-type: none">-Discuss the trade-offs and considerations in balancing



	<p>profit maximization with other objectives.</p> <p>3. Exercise (5 minutes) – Discussion Assign roles such as shareholders, management, and employees, and ask them to discuss the impact on each stakeholder.</p>
Closure	<p>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</p> <p>2. Homework - To go through the concept of Finance and Financial Management</p> <p>3. Discuss the University Questions from the Syllabus.</p> <p>4. Suggested Reading - Financial Management by Khan and Jain - https://www.wallstreetmojo.com/profit-maximization/</p> <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<p>1. Reflective Questions (What, Why, Who?). Allow students to answer and discuss.</p> <p>2. Quiz Spend 5 minutes to evaluate student assimilation of the lesson contents</p>

Lesson Plan No.4	Course Name: Financial Management Topic: Wealth Maximization	Course No.: MBA-205
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Objectives	<p>At the end of the lesson the student shall be able to:</p> <p>d. Understand the concept of wealth maximization as a financial objective.</p> <p>e. Analyze the principles and advantages of wealth maximization.</p> <p>f. Evaluate the role of wealth maximization in guiding financial decision-making.</p>
Teaching Aids (if any)	<p>d. Power point presentation</p> <p>e. Handout</p> <p>f. White Board</p>
Teaching Development	<p>2. Introduction (10 minutes)</p> <ul style="list-style-type: none"> - Ask questions - What are Financial goals? - Introducing the concept of wealth maximization as a comprehensive financial objective. - Emphasize the shift from profit maximization to wealth maximization and highlight its significance in modern corporate <p>2. Development (30 minutes)</p> <p>a) Introduction</p> <ul style="list-style-type: none"> - Define wealth maximization as the primary goal of financial management. - Discuss the broader perspective that considers both the timing and risk of future cash flows.



	<p>b)Principles and Advantages</p> <ul style="list-style-type: none">- Analyze the principles underlying wealth maximization, including the time value of money and risk-return trade-offs.- Discuss the advantages of wealth maximization over other financial objectives, such as profit maximization. <p>c)Role of Wealth Maximization in Decision-Making</p> <ul style="list-style-type: none">- Explore how wealth maximization guides financial decisions, including investment, financing, and dividend policies.- Discuss how it aligns with the interests of various stakeholder <p>- Exercise (5 minutes) –</p> <p>Conduct a practical exercise where students work on a case study involving a company making financial decisions guided by wealth maximization. Ask them to analyze the impact on the company's overall financial health and stakeholder value. Use Quizizz to collect responses and discuss the answers.</p>
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Lesson Plan No. 5	Course Name: Financial Management	Course No.: MBA-205
Objectives	At the end of the lesson the student shall be able to: a. understand the Functions of Finance b. Long term and short term finance functions	
Teaching Aids (if any)	a. Power point presentation b. White Board	
Teaching Development	<ol style="list-style-type: none">Introduction (10 minutes)<ul style="list-style-type: none">- Ask questions- What are the main finance functions?- What are the main role of finance function?- Introduce the concept of Finance and Management Function- Talk about Financial and Management Function-Development (30 minutes)<ol style="list-style-type: none">Introduction<ul style="list-style-type: none">- Define long -term finance function- Highlight the important characteristics and its relevanceShort -term Finance DecisionsRole of a Finance ManagerExercise (5 minutes) –<ul style="list-style-type: none">- Conduct a group activity where students analyze a case study involving a company facing financial decisions. Ask them to discuss the potential impact of these decisions on the company's stakeholders and overall objectives.	
Closure	<ol style="list-style-type: none">Summarize the Lesson Learning Outcomes and get affirmation from students on these.Homework<ul style="list-style-type: none">- To go through the concept of Finance Functions- Assign a reading on a specific aspect of corporate finance, such as capital budgeting or financial risk management. Ask students to write a short reflection on how the topic contributes to achieving corporate objectives.- "Corporate Finance: A Focused Approach" by Michael C. Ehrhardt and Eugene F. Brigham. <p>Spend 5 minutes to wrap up and consolidate the learnings</p>	
Evaluation	<ol style="list-style-type: none">Reflective Questions (What, Why, Who?). Allow students to answer and discuss.A short quiz at the end of the class to test comprehension. <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>	



Lesson Plan No. 6	Course Name: Financial Management Topic: Emerging Role of Finance Managers in India	Course No.: MBA-205
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Objectives	At the end of the lesson the student shall be able to: <ul style="list-style-type: none">d. Understand the evolving responsibilities of a finance manager in the Indian context.e. Explore the impact of digital transformation on financial management.f. Analyze regulatory changes influencing financial decision-making in India.
Teaching Aids (if any)	<ul style="list-style-type: none">d. Power point presentatione. White Boardf. Handout with key concepts
Teaching Development	<p>2. Introduction (10 minutes)</p> <ul style="list-style-type: none">- Ask questions- What is the traditional role of finance managers?- How rapidly the role has been changed in the current business environment?- Introduce the role of finance manager- Emphasize the increasing importance of technology, compliance, and strategic decision-making in the field.- Talk about different activities of a business firm <p>2. Development (30 minutes)</p> <p>a) Introduction-Evolving Responsibilities:</p> <ul style="list-style-type: none">- Discuss the expanding role of finance managers in areas like risk management, technology adoption, and sustainability.- Case studies showcasing successful financial management strategies in the evolving Indian market. <p>b) Digital Transformation</p> <ul style="list-style-type: none">- Explore the impact of technologies like AI, blockchain, and data analytics on financial processes.- Interactive demonstration of financial software and tools to adapt to the digital era. <p>c) Regulatory Changes</p> <ul style="list-style-type: none">- Examine recent regulatory changes affecting financial decision-making in India.- Group discussions on adapting financial strategies to



	<p>comply with evolving regulations.</p> <p>3.Exercise (5 minutes) –</p> <p>Think Pair and Share-Conduct a group activity where students develop a strategic financial plan for a hypothetical Indian company, considering technological advancements, regulatory constraints, and sustainable practices.</p>
Closure	<p>3. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</p> <p>4. Homework</p> <ul style="list-style-type: none"> - To go through the concept of Finance and Financial Management. - prepare a short summary or analysis to be discussed in the next class. <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<p>3. Reflective Questions (What, Why, Who?). Allow students to answer and discuss.</p> <p>4. Short Quiz</p> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>

Lesson Plan No. 7	Course Name: Financial Management Topic: Time Value Money	Course No.: MBA-205
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Objectives	<p>At the end of the lesson the student shall be able to:</p> <ol style="list-style-type: none"> a. Understand the concept of present value and its importance in financial decision-making. b. Learn the formula for calculating present value. c. Apply the present value formula to solve practical examples
Teaching Aids (if any)	<ol style="list-style-type: none"> a. Power point presentation b. White Board
Teaching Development	<p>1. Introduction (10 minutes)</p> <ul style="list-style-type: none"> - Start with a real-life scenario: Imagine you have \$100 today. - Would you prefer to have \$100 now or \$100 a year from now? Why? - Introduce the concept of time value of money (TVM) and its importance in financial decision-making. - Emphasize that money has a time dimension, and its value



	<p>can change over time due to factors like inflation, interest rates, and opportunity cost.</p> <p>2. Development (50 minutes)</p> <p>a) Time Value of Money Basics:</p> <ul style="list-style-type: none"> - Define key terms: Present Value (PV), Future Value (FV), Interest - Formulas: $PV = FV / (1 + r)^t$ and $FV = PV * (1 + r)^t$. - Provide simple examples to illustrate the calculations. <p>b) Application of TVM:</p> <ul style="list-style-type: none"> - Explore various real-world scenarios where TVM is relevant, such as loans, investments, and savings - Discuss the impact of compounding and discounting on the value of money over time. - Use practical examples to show how TVM can influence financial decisions. <p>c) Present Value and Future Value Calculations:</p> <ul style="list-style-type: none"> - Work through step-by-step calculations of present and future values using different interest rates and time periods. - Use spreadsheet software or financial calculators for practical demonstrations. - Include questions that require critical thinking about the implications of time value of money on financial choices. <p>3. Exercise (5 minutes) – In-class participation and engagement during discussions.</p>
Closure	<p>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</p> <p>2. Homework</p> <ul style="list-style-type: none"> - Assign additional numerical problems for homework to reinforce the concepts learned in class. Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	<p>1. Reflective Questions (What, Why, Who?). Allow students to answer and discuss.</p> <p>2. A short quiz to assess understanding of key concepts and applications.</p> <p>3. Class discussions to address any questions or concerns.</p>

Lesson Plan No. 8	Course Name: Financial Management Topic: Present and Future Value of Money	Course No.: MBA-205
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Objectives	At the end of the lesson the student shall be able to: a. Concept of Time value of Money b. Articulate the Present and future value of Money
Teaching Aids (if any)	a. White Board b. Numericals
Teaching Development	1. Introduction (5 minutes) Ask questions a)What is Time value of Money? b)What is its scope? c)What is Present Value and Future Value ? 2. Development (30 minutes) a) Introduction - Purpose of Present value and future value in business. - Highlight the important characteristics and its relevance. b) Meaning of Discounting and Compounding. c) Calculation - Numericals 3. Exercise (5 minutes) – Discussion Use white board to collect responses and discuss the answers.
Closure	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Homework -To solve numericals based on the concept 3.Discuss the University Questions from the Syllabus. 4.Suggested Reading Financial Management by Khan and Jain Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	1. Reflective Questions (What, Why, Who?). Allow students to answer and discuss. 2. Numericals Spend 5 minutes to evaluate student assimilation of the lesson contents

Lesson Plan No. 9	Course Name: Financial Management Topic: Present and Future Value of Money	Course No.: MBA-205
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Objectives	At the end of the lesson the student shall be able to: c. Concept of Time value of Money
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	d. Articulate the Present and future value of Money
Teaching Aids (if any)	c. White Board d. Numericals
Teaching Development	2. Introduction (5 minutes) Ask questions a) What is Present Value and Future Value ? 2. Development (30 minutes) a) Introduction - Purpose of Present value and future value in business. - Highlight the important characteristics and its relevance. b) Meaning of Discounting and Compounding. c) Calculation - Numericals Calculation of Present value and future value 4. Exercise (5 minutes) – Discussion Use white board to collect responses and discuss the answers.
Closure	3. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 4. Homework - To solve numericals based on the concept 3. Discuss the University Questions from the Syllabus. 4. Suggested Reading Financial Management by Khan and Jain https://www.investopedia.com/terms/t/timevalueofmoney.asp Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	3. Reflective Questions (What, Why, Who?). Allow students to answer and discuss. 4. Numericals Spend 5 minutes to evaluate student assimilation of the lesson contents

Lesson Plan No. 10	Course Name: Financial Management Topic: Introduction to Capital Budgeting	Course No.: MBA-205
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Objectives	At the end of the lesson the student shall be able to: a. Understand the concept of capital budgeting.
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	<p>b. Identify the importance of capital budgeting in financial decision-making.</p> <p>c. Analyze different capital budgeting techniques.</p> <p>d. Apply capital budgeting tools to make informed investment decisions.</p>
Teaching Aids (if any)	<p>a. Power point presentation</p> <p>b. White Board</p> <p>c. Handouts</p>
Teaching Development	<p>1. Introduction (5 minutes)</p> <ul style="list-style-type: none">- Ask questions- What is Capital Budgeting?- What is its scope?- Introduce the concept of Capital Budgeting- Talk about different activities Capital Budgeting in a business firm- Discuss how capital budgeting involves evaluating potential investments, understanding the time value of money, and making informed decisions to maximize shareholder wealth. <p>2. Development (30 minutes)</p> <p>a) Introduction</p> <ul style="list-style-type: none">- Define Capital Budgeting- Highlight the important characteristics and its relevance- Purpose of Capital Budgeting in business. <p>b) Methods of Capital Budgeting:</p> <ul style="list-style-type: none">- Discuss various methods such as Net Present Value (NPV), Internal Rate of Return (IRR), Payback Period, and Profitability Index.- Explain the strengths and weaknesses of each method.- Provide examples and calculations for better understanding.- Clarify the importance of considering the time value of money in capital budgeting decisions.- Illustrate concepts like present value, future value, and discounting. <p>c) Risk and Uncertainty:</p> <ul style="list-style-type: none">- Discuss the impact of risk and uncertainty on capital budgeting decisions.- Introduce sensitivity analysis and scenario analysis as risk assessment tools. <p>3. Exercise (5 minutes) – Discussion</p> <p>Divide the class into groups and provide a case study or practical scenario. Each group should analyze the case using one of the capital budgeting techniques discussed. Encourage</p>



	discussions on the rationale behind their choices and the potential implications
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Homework -To go through the concept of Capital Budgeting3. Summarize key takeaways and emphasize the importance of capital budgeting in making strategic financial decisions. Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	<ol style="list-style-type: none">1. Reflective Questions (What, Why, Who?). Allow students to answer and discuss.2. Quiz Spend 5 minutes to evaluate student assimilation of the lesson contents

Lesson Plan No. 11	Course Name: Financial Management Topic: Techniques of Capital Budgeting- Traditional Technique	Course No.: MBA-205
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Objectives	At the end of the lesson the student shall be able to: <ol style="list-style-type: none">a. understand the Payback technique of Capital Budgetingb. analyze the Payback and ARR technique of Capital Budgetingc. understand the numerical based on Payback and ARR technique of Capital Budgeting
Teaching Aids (if any)	<ol style="list-style-type: none">a. Power point presentationb. Handouts
Teaching Development	<ol style="list-style-type: none">1. Introduction (5 minutes)<ul style="list-style-type: none">-Ask questions- What are the techniques of Capital Budgeting?-What is its scope?-Introduce the techniques of Capital Budgeting



	<p>-Talk about different techniques of Capital Budgeting in a business firm</p> <p>2. Development (30 minutes)</p> <p>a) Introduction -Payback Period: -Define payback period and explain its calculation. -Discuss the advantages and disadvantages of using payback period as a capital budgeting technique. -Provide examples and scenarios where payback period is applicable.</p> <p>b) Accounting Rate of Return (ARR): -Define accounting rate of return and illustrate its computation. -Discuss the strengths and weaknesses of ARR. -Provide examples and compare ARR with other methods.</p> <p>c) Discounted Payback Period: -Introduce the discounted payback period and explain its calculation. -Discuss how discounted payback period addresses some of the limitations of the standard payback period. -Provide practical examples for better understanding</p> <p>Exercise (5 minutes) – - Discussion - Divide the class into groups and present them with a set of investment projects. Instruct each group to apply one of the traditional methods (payback period, ARR, or discounted payback period) to evaluate the projects. Encourage discussions on the appropriateness of the chosen method and its limitations.</p>
Closure	<p>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</p> <p>2. Homework -To go through the concept of Capital Budgeting -Students will be asked to research and analyze a real-world case where a company used one of the traditional methods for capital budgeting. Students should critique the chosen method and suggest alternative approaches.</p> <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<p>1. Reflective Questions (What, Why, Who?). Allow students to answer and discuss.</p> <p>2. Conduct a short quiz or discussion to assess students' comprehension of the traditional methods of capital budgeting. Encourage critical thinking by asking</p>



	questions that require students to compare and contrast these methods. Spend 5 minutes to evaluate student assimilation of the lesson contents
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Lesson Plan No. 12	Course Name: Financial Management Topic: Techniques of Capital Budgeting- Discounting Techniques	Course No.: MBA-205
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Objectives	At the end of the lesson the student shall be able to: a. understand the numerical based on discounting techniques of Capital Budgeting
Teaching Aids (if any)	a. Power point presentation b. Use of white board
Teaching Development	1. Introduction (5minutes) - Ask questions - What are the discounting techniques of Capital Budgeting? - What is its scope? - Introduce the numericals based on discounting techniques of Capital Budgeting - Talk about different numericals discounting techniques of Capital Budgeting in a business firm 2. Development (30 minutes) a) Introduction - Numericals based on different techniques of capital Budgeting - Explain the discounting technique b) Discounting technique - NPV - IRR 3. Exercise (5 minutes) – Numerical problems to be solved in the class .
Closure	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Homework - To go through the numerical based on Capital Budgeting Spend 5 minutes to wrap up and consolidate the learnings



Evaluation	1. Reflective Questions (What, Why, Who?). Allow students to answer and discuss. Spend 5 minutes to evaluate student assimilation of the lesson contents
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Lesson Plan No. 13	Course Name: Financial Management Topic: Techniques of Capital Budgeting-Discounting Techniques	Course No.: MBA-205
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Objectives	At the end of the lesson the student shall be able to: b. understand the numerical based on discounting techniques of Capital Budgeting
Teaching Aids (if any)	c. Power point presentation d. Use of white board
Teaching Development	2. Introduction (5minutes) - Ask questions from previous lecture. - - Revise different techniques of capital budgeting 2. Development (30 minutes) - Solve numericals based on different techniques of capital Budgeting Exercise (5 minutes) – - Discuss numerical problems in the class
Closure	3. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 4. Homework To go through the numerical based on Capital Budgeting 5. https://www.financestrategists.com/accounting/management-accounting/capital-budgeting-important-problems-and-solutions/ Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	2. Reflective Questions (What, Why, Who?). Allow students to answer and discuss. 3. Quiz Spend 5 minutes to evaluate student assimilation of the lesson contents

Lesson Plan No. 14	Course Name: Financial Management Topic: Cost of Capital	Course No.: MBA-205
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Objectives	At the end of the lesson the student shall be able to: a. understand the concept of Cost of Capital b. articulate the Relevance of cost of debt and Preference in business decision making c. Formulas for calculating cost of debt and preference capital
Teaching Aids (if any)	a. Power point presentation b. White Board c. Handouts
Teaching Development	1. Introduction (5 minutes) - Ask questions - What is cost of capital? - What is its scope? - Introduce the concept of cost of debt and Preference capital - Enumerate Numerical based on debt and preference capital 2. Development (30 minutes) a) Introduction - Define cost of capital - Highlight the important characteristics and its relevance b) Importance of cost of Preference capital c) Calculations based on cost of debt and preference capital. Exercise (5 minutes) – Conduct quiz and ask questions related to the concept
Closure	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Homework -To go through the concept of cost of debt and Preference capital - https://efinancemanagement.com/investment-decisions/cost-of-preference-share-capital Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	1. Reflective Questions (What, Why, Who?). Allow students to answer and discuss. 2. Numericals to be solved Spend 5 minutes to evaluate student assimilation of the lesson contents



Lesson Plan No. 15	Course Name: Financial Management Topic: Cost of Capital	Course No.: MBA-205
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Objectives	At the end of the lesson the student shall be able to: a. understand the concept of Cost of equity b. Calculate the numericals based on Cost of Equity c. understand the concept of Weighted Average Cost of Capital d. articulate the Relevance of Weighted Average Cost of Capital in business decision making.
Teaching Aids (if any)	a. Power point presentation b. Whiteboard c. Handout
Teaching Development	1. Introduction (5 minutes) - Ask questions - What is cost of equity capital? - Numericals based on cost of equity capital in business. - Introduce the concept of weighted average cost of capital - Talk about WACC 2. Development (30 minutes) a) Introduction - Purpose of cost of equity capital in business. - Purpose of weighted cost of capital in business. b) Meaning of Weighted Average Cost of Capital c) Calculation of WACC Exercise (5 minutes) – Discussion Use Nearpod to collect responses and discuss the answers.
Closure	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Homework - To go through the concept of cost of equity and WACC - Numericals based on Cost of equity 3. Suggested Readings



	<p>https://corporatefinanceinstitute.com/resources/valuation/cost-of-capital/</p> <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<ol style="list-style-type: none">1. Reflective Questions (What, Why, Who?). Allow students to answer and discuss.2. Numericals to be solved. <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>

Lesson Plan No. 16	Course Name: Financial Management Topic: Working Capital	Course No.: MBA-205
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Objectives	At the end of the lesson the student shall be able to: <ol style="list-style-type: none">a. understand the concept of Working Capitalb. articulate the Relevance of working capital and its importancec. analyze the Operating and cash conversion cycle
Teaching Aids (if any)	<ol style="list-style-type: none">a. Power point presentationb. Handouts
Teaching Development	<ol style="list-style-type: none">1. Introduction (5 minutes)<ul style="list-style-type: none">- Ask questions- What is Working Capital?- What is gross working capital?- What is net working capital?- Introduce the concept of working capital.- Talk about different types of working capital-2. Development (30 minutes)<ol style="list-style-type: none">a) Introduction<ul style="list-style-type: none">- Define Working Capital- Highlight the significance of Working Capital- Purpose of Working Capital in business.b) Types of Working Capital<ul style="list-style-type: none">- Meaning of Gross Working Capital- Meaning of Net Working Capitalc) Need for Working Capitald) Importance of Working Capitale) Gross operating and Cash Conversion3. Exercise (5 minutes) –



	Think Pair and Share Activity- Students will be asked to analyze the purpose of working capital in business
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Homework<ul style="list-style-type: none">- To go through the concept of Working Capital Management3. Suggested Readings<ul style="list-style-type: none">- https://efinancemanagement.com/working-capital-financing/working-capital-management <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<ol style="list-style-type: none">1. Reflective Questions (What, Why, Who?). Allow students to answer and discuss.2. Quiz <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>

Lesson Plan No. 17	Course Name: Financial Management Topic: Working Capital Requirements	Course No.: MBA-205
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Objectives	At the end of the lesson the student shall be able to: <ol style="list-style-type: none">a. analyse various factors affecting working capitalb. articulate the Relevance of estimating Working capital
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	requirements c. analyse various sources of financing of current assets
Teaching Aids (if any)	a. Power point presentation b. Handouts
Teaching Development	<ol style="list-style-type: none">1. Introduction (5 minutes)<ul style="list-style-type: none">- Ask questions- What is permanent or temporary working capital?- How to estimate working capital requirements?- Talk about the ways of estimating working capital requirements2. Development (30 minutes)<ol style="list-style-type: none">a) Introduction Highlight the significance of temporary and Permanent Working Capitalb) Factors affecting Working Capitalc) Highlight the method of calculating working capital requirements.d) Numericals based on working capital3. Exercise (5 minutes) – Discussion on working capital requirement
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Homework<ul style="list-style-type: none">- To go through numericals problems on working capital management3. Suggested Readings<ul style="list-style-type: none">- https://razorpay.com/learn/factors-affecting-working-capital-requirement/- Financial Management by M. Y. Khan <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<ol style="list-style-type: none">1. Reflective Questions (What, Why, Who?). Allow students to answer and discuss.2. Quiz on working capital requirement <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>

Lesson Plan No. 18	Course Name: Financial Management Topic: Calculation of Working Capital Requirements	Course No.: MBA-205
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Objectives	At the end of the lesson the student shall be able to: d. understand the significance of working capital in business operations. e. analyse the components of working capital. f. develop the skills to calculate the working capital requirement through numerical examples.
Teaching Aids (if any)	c. Power point presentation with numericals d. Handouts
Teaching Development	<p>2. Introduction (5 minutes)</p> <ul style="list-style-type: none">- Ask questions- What is the difference between a company's current assets and current liabilities?- Emphasize the importance of working capital in maintaining day-to-day operations and financial stability- Talk about the ways of estimating working capital requirements <p>2. Development (15 minutes)</p> <p>a.Components of Working Capital:</p> <ul style="list-style-type: none">• Define current assets (cash, accounts receivable, inventory) and current liabilities (accounts payable, short-term debt).• Discuss the dynamic nature of these components in response to business activities. <p>b.Calculation of Working Capital Requirement:</p> <ul style="list-style-type: none">• Introduce the formula: Working Capital Requirement = (Inventory + Accounts Receivable) - (Accounts Payable).• Use numerical examples to guide students through the calculation process.• Discuss the interpretation of positive and negative working capital requirements.• <p>Numerical Exercises: (20 mins)</p> <ul style="list-style-type: none">• Provide numerical exercises with varying business scenarios.• Walk through solutions step by step, encouraging class participation.• Include scenarios with changes in sales, inventory



Closure	<p>4. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</p> <p>5. Homework</p> <ul style="list-style-type: none"> - To go through numericals problems on working capital requirement - Assign additional numerical exercises for homework, focusing on different industries and business situations. Require students to submit their solutions along with explanations for their calculation <p>6. Suggested Readings</p> <ul style="list-style-type: none"> - https://razorpay.com/learn/factors-affecting-working-capital-requirement/ - Financial Management by M. Y. Khan <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<p>3. Reflective Questions (What, Why, Who?). Allow students to answer and discuss.</p> <p>4. Evaluate students based on their understanding and accuracy in solving numerical exercises during the class and for homework. Consider class participation and the ability to articulate the interpretation of working capital requirements.</p> <p>5. Quiz on working capital requirement</p> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>

Lesson Plan No. 19	Course Name: Financial Management Topic: Calculation of Working Capital Requirements	Course No.: MBA-205
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Objectives	<p>At the end of the lesson the student shall be able to:</p> <ul style="list-style-type: none"> g. understand the significance of working capital in business operations. h. analyse the components of working capital. i. develop the skills to calculate the working capital requirement through numerical examples.
Teaching Aids (if any)	<ul style="list-style-type: none"> e. Power point presentation with numericals f. Handouts
Teaching Development	<p>3. Introduction (5 minutes)</p> <ul style="list-style-type: none"> - Ask questions - What are Current Assets? - What are Current Liabilities? - Talk about the ways of estimating working capital requirements



	<p>2. Development (15 minutes)</p> <p>a..Calculation of Working Capital Requirement:</p> <ul style="list-style-type: none">• Introduce the formula: Working Capital Requirement = (Inventory + Accounts Receivable) - (Accounts Payable).• Use numerical examples to guide students through the calculation process.• Discuss the interpretation of positive and negative working capital requirements.• <p>Numerical Exercises: (20 mins)</p> <ul style="list-style-type: none">• Provide numerical exercises with varying business scenarios.• Walk through solutions step by step, encouraging class participation.• Include scenarios with changes in sales, inventory
Closure	<p>7. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</p> <p>8. Homework</p> <ul style="list-style-type: none">- To go through numericals problems on working capital requirement- Assign additional numerical exercises for homework, focusing on different industries and business situations. Require students to submit their solutions along with explanations for their calculation <p>9. Suggested Readings</p> <ul style="list-style-type: none">- https://razorpay.com/learn/factors-affecting-working-capital-requirement/- Financial Management by M.Y.Khan <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<p>6. Reflective Questions (What, Why, Who?). Allow students to answer and discuss.</p> <p>7. Evaluate students based on their understanding and accuracy in solving numerical exercises during the class and for homework. Consider class participation and the ability to articulate the interpretation of working capital requirements.</p> <p>8. Quiz on working capital requirement</p> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No. 20	Course Name: Financial Management Topic: Calculation of Working Capital Requirements	Course No.: MBA-205
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Objectives	At the end of the lesson the student shall be able to: j. understand the significance of working capital in business operations. k. analyse the components of working capital. l. develop the skills to calculate the working capital requirement through numerical examples.
Teaching Aids (if any)	g. Power point presentation with numericals h. Handouts
Teaching Development	4. Introduction (5 minutes) - Ask questions - Previous topics covered in class - Discuss Numerical Problems - Talk about the ways of estimating working capital requirements 2. Development (15 minutes) a..Calculation of Working Capital Requirement: <ul style="list-style-type: none">Introduce the formula: Working Capital Requirement = (Inventory + Accounts Receivable) - (Accounts Payable).Use numerical examples to guide students through the calculation process.Discuss the interpretation of positive and negative working capital requirements.. Numerical Exercises: (20 mins) <ul style="list-style-type: none">Provide numerical exercises with varying business scenarios.Walk through solutions step by step, encouraging class participation.Include scenarios with changes in sales, inventory
Closure	10. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 11. Homework <ul style="list-style-type: none">To go through numericals problems on working capital requirementAssign additional numerical exercises for homework, focusing on different industries and business situations. Require students to submit their solutions along with explanations for their



	<p>calculation</p> <p>12. Suggested Readings</p> <ul style="list-style-type: none">- https://razorpay.com/learn/factors-affecting-working-capital-requirement/- Financial Management by M.Y.Khan <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<p>9. Reflective Questions (What, Why, Who?). Allow students to answer and discuss.</p> <p>10. Evaluate students based on their understanding and accuracy in solving numerical exercises during the class and for homework. Consider class participation and the ability to articulate the interpretation of working capital requirements.</p> <p>11. Quiz on working capital requirement</p> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>

Lesson Plan No. 21	Course Name: Financial Management Topic: Cash Management	Course No.: MBA-205
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Objectives	<p>At the end of the lesson the student shall be able to:</p> <ul style="list-style-type: none">m. Understand the importance of effective cash management in a business.n. Learn the principles and techniques of cash management.o. Develop practical skills for optimizing cash flow.
Teaching Aids (if any)	<ul style="list-style-type: none">i. Power point presentationj. Handouts
Teaching Development	<p>5. Introduction (5 minutes)</p> <ul style="list-style-type: none">- Ask questions- What is the critical role of cash in business operations?- Introduce the concept of cash management as the process of optimizing the use and availability of cash.- Highlight the significance of cash in meeting short-term obligations and seizing strategic opportunities. <p>2. Development (30 minutes)</p> <p>a) Importance of Cash Management:</p> <ul style="list-style-type: none">• Explain why effective cash management is crucial for a business's survival and growth.• Discuss the impact of poor cash management on liquidity, operational efficiency, and profitability.



	<p>b) Principles of Cash Management:</p> <ul style="list-style-type: none">• Cover principles such as cash inflow and outflow forecasting, maintaining a cash reserve, and optimizing the cash conversion cycle.• Discuss the trade-offs between holding too much or too little cash. <p>c) Cash Management Techniques:</p> <ul style="list-style-type: none">• Explore various techniques including cash budgeting, float management, and the use of cash concentration accounts.• Discuss the advantages and limitations of each technique. <p>Exercises: (5 mins)</p> <ul style="list-style-type: none">• Encourage group discussions and presentations to share their findings.
Closure	<p>13. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</p> <p>14. Homework</p> <ul style="list-style-type: none">- Assign homework that involves researching a real-world example of a company facing cash management challenges. Students should analyze the company's situation, propose potential solutions, and discuss the implications of their recommendations.- Suggested Readings <p>https://corporatefinanceinstitute.com/resources/career-map/sell-side/capital-markets/cash-management/</p> <ul style="list-style-type: none">- Financial Management by M.Y.Khan <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<p>12. Reflective Questions (What, Why, Who?). Allow students to answer and discuss.</p> <p>13. Evaluate students based on their understanding and accuracy in solving numerical exercises during the class and for homework. Consider class participation and the ability to articulate the interpretation of working capital requirements.</p> <p>14. Quiz</p> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



	Topic: Numericals on Cash Management	
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Objectives	At the end of the lesson the student shall be able to: p. Understand the importance of effective cash management in businesses. q. Develop skills in calculating and analyzing various cash management ratios. r. Apply numerical techniques to assess and improve cash flow.
Teaching Aids (if any)	k. Power point presentation with numericals l. Handouts
Teaching Development	6. Introduction (5 minutes) - Highlight the importance of maintaining sufficient liquidity to meet short-term obligations and to capitalize on opportunities. - Emphasize how efficient cash management contributes to the overall financial health of a company. - Talk about the ways of calculating cash management ratios 2. Development (10 minutes) a. Cash Conversion Cycle (CCC): Explain the concept of Cash Conversion Cycle, comprising days inventory outstanding, days sales outstanding, and days payable outstanding. Discuss how a shorter CCC is generally favorable. b. Working Capital Ratio: Define the working capital ratio as the ratio of current assets to current liabilities. Teach students how to calculate and interpret this ratio in the context of cash management. c. Cash Budgeting: Introduce the concept of cash budgeting and its role in planning and controlling cash flows. Guide students through the process of creating a simple cash budget, incorporating inflows and outflows. a. Operating Cash Flow: Discuss the calculation of operating cash flow using the indirect method. Emphasize its importance in assessing a company's ability to generate cash from its core operations. Numerical Exercises: (25 mins) <ul style="list-style-type: none">• Provide numerical exercises with varying business scenarios.• Walk through solutions step by step, encouraging class participation.



Closure	<p>15. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</p> <p>16. Homework</p> <ul style="list-style-type: none"> - Assign numerical problems related to cash management for individual practice. - Include questions that involve calculating working capital ratios, CCC, and operating cash flow. - Ask students to analyze the financial health of a hypothetical company based on the provided financial statements <p>17. Suggested Readings</p> <ul style="list-style-type: none"> - Financial Management by M.Y.Khan - Financial Management by IM Pandey <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<p>15. Reflective Questions (What, Why, Who?). Allow students to answer and discuss.</p> <p>16. Quiz Spend 5 minutes to evaluate student assimilation of the lesson contents</p>

Lesson Plan No. 23	Course Name: Financial Management Topic: Techniques of Cash Management	Course No.: MBA-205
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Objectives	<p>At the end of the lesson the student shall be able to:</p> <ol style="list-style-type: none"> a. Understand various techniques used in cash management. b. Explore strategies for optimizing cash flow. c. Develop skills in implementing cash management techniques in a business context
Teaching Aids (if any)	<ol style="list-style-type: none"> m. Power point presentation with numericals n. Handouts
Teaching Development	<p>7. Introduction (5 minutes)</p> <ul style="list-style-type: none"> - Highlight the importance of maintaining sufficient liquidity to meet short-term obligations and to capitalize on opportunities. - Emphasize how efficient cash management contributes to the overall financial health of a company. - Talk about the ways of calculating cash management ratios <p>2. Development (10 minutes)</p> <p>a.Cash Conversion Cycle (CCC): Explain the concept of Cash Conversion Cycle, comprising days inventory outstanding, days</p>



	<p>sales outstanding, and days payable outstanding. Discuss how a shorter CCC is generally favorable.</p> <p>b. Working Capital Ratio: Define the working capital ratio as the ratio of current assets to current liabilities. Teach students how to calculate and interpret this ratio in the context of cash management.</p> <p>c. Cash Budgeting: Introduce the concept of cash budgeting and its role in planning and controlling cash flows. Guide students through the process of creating a simple cash budget, incorporating inflows and outflows.</p> <p>b. Operating Cash Flow: Discuss the calculation of operating cash flow using the indirect method. Emphasize its importance in assessing a company's ability to generate cash from its core operations.</p> <p>Numerical Exercises: (25 mins)</p> <ul style="list-style-type: none">• Provide numerical exercises with varying business scenarios.• Walk through solutions step by step, encouraging class participation.
Closure	<p>18. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</p> <p>19. Homework</p> <ul style="list-style-type: none">- Assign numerical problems related to cash management for individual practice.- Include questions that involve calculating working capital ratios, CCC, and operating cash flow.- Ask students to analyze the financial health of a hypothetical company based on the provided financial statements <p>20. Suggested Readings</p> <ul style="list-style-type: none">- Financial Management by M.Y.Khan- Financial Management by IM Pandey <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<p>17. Reflective Questions (What, Why, Who?). Allow students to answer and discuss.</p> <p>18. Quiz</p> <p>19. Spend 5 minutes to evaluate student assimilation of the lesson contents</p>

Lesson Plan No. 25	Course Name: Financial Management Topic: Receivable Management	Course No.: MBA- 205
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Objectives	At the end of the lesson the student shall be able to: a. Apply numerical techniques to analyze and manage accounts receivable effectively. b. Understand the calculation and interpretation of key receivable-related ratios. c. Develop problem-solving skills in receivable management scenarios.
Teaching Aids (if any)	o. Power point presentation with numericals p. Handouts
Teaching Development	8. Introduction (5 minutes) - Briefly review the importance of accounts receivable in a business context. - Emphasize the need for effective receivable management to ensure timely collections and maintain a healthy cash flow. 9. Development (40 minutes) - Calculation of Accounts Receivable Turnover Ratio: Provide examples of financial data and guide students through the calculation of the accounts receivable turnover ratio. - Discuss the significance of this ratio in assessing how efficiently a company is collecting its receivables. - Present a hypothetical aging schedule and guide students in analyzing the distribution of receivables based on their age. Discuss the implications of various aging categories and how they inform collection strategies. - Introduce the concept of DSO and guide students through the calculation using appropriate formulas. Discuss the interpretation of DSO in terms of the average number of days it takes for a company to collect payment from its customers. - Present a scenario involving credit policy decisions.
Closure	21. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 22. Homework -Assign additional numerical problems for individual practice. Include more complex scenarios that require students to apply multiple receivable management concepts, such as adjusting credit terms and evaluating the impact on cash flow. 3. Suggested Readings - Financial Management by M.Y.Khan - Financial Management by IM Pandey Spend 5 minutes to wrap up and consolidate the learnings



Evaluation	20. Reflective Questions (What, Why, Who?). Allow students to answer and discuss. 21. Quiz 22. Spend 5 minutes to evaluate student assimilation of the lesson contents
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Lesson Plan No. 25	Course Name: Financial Management Topic: Receivable Management	Course No.: MBA-205
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Objectives	At the end of the lesson the student shall be able to: d. Apply numerical techniques to analyze and manage accounts receivable effectively. e. Understand the calculation and interpretation of key receivable-related ratios. f. Develop problem-solving skills in receivable management scenarios.
Teaching Aids (if any)	q. Power point presentation with numericals r. Handouts
Teaching Development	10. Introduction (5 minutes) - Briefly review the importance of accounts receivable in a business context. - Emphasize the need for effective receivable management to ensure timely collections and maintain a healthy cash flow. 11. Development (40 minutes) - Calculation of Accounts Receivable Turnover Ratio: Provide examples of financial data and guide students through the calculation of the accounts receivable turnover ratio. - Discuss the significance of this ratio in assessing how efficiently a company is collecting its receivables. - Present a hypothetical aging schedule and guide students in analyzing the distribution of receivables based on their age. Discuss the implications of various aging categories and how they inform collection strategies. - Introduce the concept of DSO and guide students through the calculation using appropriate formulas. Discuss the interpretation of DSO in terms of the average number of



	<p>days it takes for a company to collect payment from its customers.</p> <ul style="list-style-type: none">- Present a scenario involving credit policy decisions.
Closure	<p>23. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</p> <p>24. Homework</p> <ul style="list-style-type: none">-Assign additional numerical problems for individual practice. Include more complex scenarios that require students to apply multiple receivable management concepts, such as adjusting credit terms and evaluating the impact on cash flow. <p>3. Suggested Readings</p> <ul style="list-style-type: none">- Financial Management by M.Y.Khan- Financial Management by IM Pandey <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<p>23. Reflective Questions (What, Why, Who?). Allow students to answer and discuss.</p> <p>24. Quiz</p> <p>25. Spend 5 minutes to evaluate student assimilation of the lesson contents</p>

Lesson Plan No. 26	Course Name: Financial Management Topic: Financial and Operating Leverage	Course No.: MBA-205
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Objectives	<p>At the end of the lesson the student shall be able to:</p> <ol style="list-style-type: none">understand the concept of capital structurearticulate the Relevance of operating Leverageanalyze the effects and degree of Operating Leverage
Teaching Aids (if any)	<ol style="list-style-type: none">Power point presentationWhite board



Teaching Development	<ol style="list-style-type: none">1. Introduction (5 minutes)<ul style="list-style-type: none">- Ask questions- What is leverage?- What is its scope?- Introduce the concept of leverage- Talk about different leverages-2. Development (30 minutes)<ol style="list-style-type: none">a. Financial Leverage:<ul style="list-style-type: none">• Discuss the concept of financial leverage and its impact on a company's capital structure.• Introduce financial leverage ratios, such as the debt-to-equity ratio and interest coverage ratio.• Explain how changes in financial leverage affect a company's profitability and risk.b. Operating Leverage:<ul style="list-style-type: none">• Define operating leverage and its relationship with fixed and variable costs.• Present operating leverage ratios, including the degree of operating leverage (DOL).• Discuss how changes in sales volume impact a company's operating income due to operating leverage.c. Numerical Illustrations:<ul style="list-style-type: none">• Work through numerical examples to calculate financial leverage ratios and operating leverage.• Illustrate scenarios where changes in sales or financial structure influence a company's profitability. <p>Exercise (5 minutes): Facilitate a class discussion where students share their findings and insights.</p>
Closure	<ol style="list-style-type: none">1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.2. Homework<ul style="list-style-type: none">- To go through the concept of Operating Leverage- Evaluate the accuracy and depth of understanding demonstrated by students in solving the assigned numerical problems and analyzing real-world examples of leverage management.3. Suggested Readings: Financial management by I.M Pandey- <p>https://www.investopedia.com/terms/l/leverage.asp</p>



	- https://www.wallstreetmojo.com/operating-leverage/
Evaluation	<ol style="list-style-type: none">1. Reflective Questions (What, Why, Who?). Allow students to answer and discuss.2. Quiz <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>

Lesson Plan No. 27	Course Name: Financial Management Topic: Financial Leverage	Course No.: MBA-205
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Objectives	At the end of the lesson the student shall be able to: <ol style="list-style-type: none">a. understand the concept of Financial Leverageb. articulate the Relevance of measures of financial leveragec. analyze the financial leverage of firms in various sectors
Teaching Aids (if any)	<ol style="list-style-type: none">a. Power point presentationb. White board
Teaching Development	<ol style="list-style-type: none">1. Introduction (10 minutes)<ul style="list-style-type: none">- Ask questions- What is Financial Leverage?- What are its measures?- Introduce the concept of Financial leverage- Talk about different measures of financial leverages-2. Development (30 minutes)<ol style="list-style-type: none">a) Introduction<ul style="list-style-type: none">- Define financial leverage- Highlight the measures of financial leverage- Purpose of financial leverage of firms in various sectorsb) Financial Leverage and Shareholders' Returnc) Determination of EPS and ROEd) Effect of Financial Leverage on ROE and EPS



	<p>3. Exercise (5 minutes) – Discussion Numericals to be solved</p>
Closure	<p>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Homework - To go through the concept of Operating Leverage Spend 5 minutes to wrap up and consolidate the learnings 3. Suggested Readings: Financial Management by I.M Pandey</p>
Evaluation	<p>1. Reflective Questions (What, Why, Who?). Allow students to answer and discuss. 2. Quiz Spend 5 minutes to evaluate student assimilation of the lesson contents</p>

Objectives	<p>At the end of the lesson the student shall be able to:</p> <ul style="list-style-type: none">d. understand the concept of capital structuree. articulate the Relevance of operating Leveragef. analyze the effects and degree of Operating Leverage
Teaching Aids (if any)	<ul style="list-style-type: none">c. Power point presentationd. White board



Teaching Development	<p>2. Introduction (5 minutes)</p> <ul style="list-style-type: none">- Ask questions- What is leverage?- What is its scope?- Introduce the concept of leverage- Talk about different leverages- <p>2. Development (30 minutes)</p> <p>a. Financial Leverage:</p> <ul style="list-style-type: none">• Discuss the concept of financial leverage and its impact on a company's capital structure.• Introduce financial leverage ratios, such as the debt-to-equity ratio and interest coverage ratio.• Explain how changes in financial leverage affect a company's profitability and risk. <p>b. Operating Leverage:</p> <ul style="list-style-type: none">• Define operating leverage and its relationship with fixed and variable costs.• Present operating leverage ratios, including the degree of operating leverage (DOL).• Discuss how changes in sales volume impact a company's operating income due to operating leverage. <p>c. Numerical Illustrations:</p> <ul style="list-style-type: none">• Work through numerical examples to calculate financial leverage ratios and operating leverage.• Illustrate scenarios where changes in sales or financial structure influence a company's profitability. <p>Exercise (5 minutes): Facilitate a class discussion where students share their findings and insights.</p>
Closure	<p>3. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</p> <p>4. Homework</p> <ul style="list-style-type: none">- To go through the concept of Operating Leverage- Evaluate the accuracy and depth of understanding demonstrated by students in solving the assigned numerical problems and analyzing real-world examples of leverage management. <p>3. Suggested Readings: Financial management by I.M Pandey</p> <ul style="list-style-type: none">- <p>https://www.investopedia.com/terms/l/leverage.asp</p>



	- https://www.wallstreetmojo.com/operating-leverage/
Evaluation	3. Reflective Questions (What, Why, Who?). Allow students to answer and discuss. 4. Quiz Spend 5 minutes to evaluate student assimilation of the lesson contents

Lesson Plan No. 29	Course Name: Financial Management Topic: Net Income Approach	Course No.: MBA-205
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Objectives	At the end of the lesson the student shall be able to: a. Understand the Net Income Approach to capital structure decisions. b. Explain the traditional view and the Modigliani and Miller Propositions under the Net Income Approach. c. Analyze the impact of debt on the cost of capital and firm value.
Teaching Aids (if any)	a. Power point presentation b. White Board c. Handouts
Teaching Development	1. Introduction (5 minutes) - Ask questions - What is Net Income Approach? - What is its scope? - Why firms choose specific combinations of debt and equity? - Talk about its relevance in business firm. 2. Development (30 minutes) a) Introduction - Modigliani-Miller Propositions: - Introduce the Modigliani-Miller Propositions, both with and without taxes. - Explain the assumptions and implications of these propositions in understanding the irrelevance of capital structure in a world without taxes and with taxes.



	<ul style="list-style-type: none"> - b. Trade-off Theory: - Discuss the trade-off theory and its assumptions. - Explore how firms balance the benefits of debt (tax shield) with the costs (financial distress and agency costs). - Exercise (5 minutes) – Discussion to be conducted on relevance of theories of capital structure
Closure	<ol style="list-style-type: none"> 1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Homework <ul style="list-style-type: none"> - read on recent trends and developments in capital structure theories. -research and analyze a specific industry's capital structure choices, considering recent event 3. Suggested Readings: Financial management by I.M Pandey <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<ol style="list-style-type: none"> 1. Reflective Questions (What, Why, Who?). Allow students to answer and discuss. 2. Evaluate students based on their active participation in the group discussion and presentation. <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>

Lesson Plan No. 30	Course Name: Financial Management Topic: Net Income Approach	Course No.: MBA-205
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Objectives	<p>At the end of the lesson the student shall be able to:</p> <ol style="list-style-type: none"> d. Understand the Net Income Approach to capital structure decisions. e. Explain the traditional view and the Modigliani and Miller Propositions under the Net Income Approach. f. Analyze the impact of debt on the cost of capital and firm value.
Teaching Aids (if any)	<ol style="list-style-type: none"> d. Power point presentation e. White Board f. Handouts
Teaching Development	<ol style="list-style-type: none"> 2. Introduction (5 minutes) <ul style="list-style-type: none"> - Ask questions - What is Net Income Approach? - What is its scope?



	<ul style="list-style-type: none">- Why firms choose specific combinations of debt and equity?- Talk about its relevance in business firm. <p>2. Development (30 minutes)</p> <p>a) Traditional View:</p> <ul style="list-style-type: none">- Explain the traditional view of the Net Income Approach.- Discuss how the traditional view suggests an optimal capital structure where the cost of debt equals the return on equity.- Analyze the implications of this view for financial decision-making. <p>b) Modigliani and Miller Propositions under Net Income Approach:</p> <ul style="list-style-type: none">- Discuss the Modigliani and Miller Propositions I and II under the Net Income Approach.- Explore how Proposition I states that the value of the firm is unaffected by its capital structure when taxes are not considered.- Discuss Proposition II, which introduces the concept of homemade leverage. <p>c). Impact on Cost of Capital:</p> <ul style="list-style-type: none">- Analyze how the Net Income Approach influences the cost of capital for a firm.- Discuss the trade-off between debt and equity and its impact on the weighted average cost of capital (WACC). <p>Use numerical examples to illustrate the calculations.</p> <ul style="list-style-type: none">- Exercise (5 minutes) – <p>Discussion to be conducted on relevance of theories of capital structure</p>
Closure	<p>3. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</p> <p>4. Homework</p> <ul style="list-style-type: none">- Assign readings or articles related to recent financial decisions made by companies in terms of capital structure. <p>Instruct students to analyze these cases using the Net Income Approach and its implications on the firm's value and cost of capital.</p> <ul style="list-style-type: none">- Require students to provide recommendations based on their analysis. <p>3. Suggested Readings: Financial management by I.M Pandey Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<p>3. Reflective Questions (What, Why, Who?). Allow students to answer and discuss.</p> <p>4. Evaluate students based on their active participation in the class discussion</p> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No. 31	Course Name: Financial Management Topic: Net Operating Income Approach	Course No.: MBA-205
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Objectives	At the end of the lesson the student shall be able to: a. Understand the Net Operating Income (NOI) Approach to capital structure decisions. b. Explore the implications of taxes on the cost of debt and equity under the NOI Approach. c. Analyze how the NOI Approach impacts a firm's optimal capital structure.
Teaching Aids (if any)	a. Power point presentation b. White Board c. Handouts
Teaching Development	1. Introduction (10 minutes) - Ask questions - What is Net Operating Income Approach? - What is its scope? - Introduce the concept of Net Operating Income concept of capital structure and its importance in financial decision-making.. - Highlight the key differences between the NOI Approach and other capital structure theories. - Talk about its relevance in business firm 2. Development (30 minutes) a) Introduction Tax Shield and Cost of Debt: - Explain how the NOI Approach takes into account the tax shield associated with interest payments on debt. - Discuss the tax advantage of debt and its impact on the cost of debt for a firm. - Use numerical examples to illustrate the calculation of the after-tax cost of debt. b) Cost of Equity and Modigliani and Miller Propositions under NOI Approach: - Explore how the NOI Approach modifies the Modigliani and Miller Propositions I and II. - Discuss how Proposition I is adjusted to consider the tax shield and the implications for the firm's value.



	<ul style="list-style-type: none">- Analyze Proposition II under the NOI Approach, emphasizing the tax effects on the cost of equity.- C). Optimal Capital Structure under NOI Approach:- Discuss how the NOI Approach influences a firm's optimal capital structure.- Explore the trade-off between debt and equity under the NOI Approach.- Analyze the factors that firms should consider when determining the optimal mix of debt and equity.- Define Net Operating Income Approach- Highlight the assumptions of NOI Approach <p>3. Exercise (5 minutes) – Think Pair and Share- Activity Students will be asked to discuss the relevance of NOI approach in deciding optimum capital structure.</p>
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Lesson Plan No. 32	Course Name: Financial Management Topic: Comparison of Net Income Approach and Net Operating Income Approach	Course No.: MBA-205
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Objectives	At the end of the lesson the student shall be able to: <ul style="list-style-type: none">g. Understand the key differences between the Net Income Approach and the Net Operating Income (NOI) Approach in capital structure decisions.h. Compare and contrast how these theories consider taxes, cost of debt, and cost of equity.i. Analyze scenarios to determine when each approach might be more applicable for a firm. understand the concept of capital structure
Teaching Aids (if any)	<ul style="list-style-type: none">e. Power point presentationf. White boardg. Handouts



Teaching Development	<p>3. Introduction (5 minutes)</p> <ul style="list-style-type: none">- Ask questions- What is Net Income Approach?- What is Net Operating Income (NOI) Approach?- Emphasize the significance of these theories in guiding a firm's capital structure decisions.- Introduce the objective of the lesson: to understand and compare these two approaches in terms of tax implications, cost of debt, and optimal capital structure. <p>4. Development (30 minutes)</p> <p>a) Comparative Analysis of Tax Implications:</p> <ul style="list-style-type: none">- Explain how the Net Income Approach considers taxes in relation to the cost of debt and equity.- Contrast this with the Net Operating Income (NOI) Approach and its treatment of tax shields.- Discuss the impact of tax deductions on the overall cost of capital. <p>b) Cost of Debt and Equity:</p> <ul style="list-style-type: none">- Explore how the Net Income Approach and NOI Approach differ in calculating the cost of debt.- Discuss how each approach considers the tax shield associated with interest payments.- Analyze the implications for the cost of equity under both approaches. <p>c) Optimal Capital Structure Comparison:</p> <ul style="list-style-type: none">- Discuss how the Net Income Approach and NOI Approach influence a firm's optimal capital structure differently.- Analyze scenarios where one approach might be more suitable than the other based on a company's characteristics or industry. <p>Exercise (5 minutes): Facilitate a class discussion where students share their findings and insights.</p>
Closure	<p>5. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</p> <p>6. Homework</p> <ul style="list-style-type: none">- Assign readings or articles comparing capital structure decisions using the Net Income Approach and NOI Approach.- identifying situations where one approach is more applicable than the other



	<p>3. Suggested Readings: Financial management by I.M Pandey -https://efinancemanagement.com/financial-leverage/capital-structure-theory-net-operating-income-approach Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<p>5. Reflective Questions (What, Why, Who?). Allow students to answer and discuss. 6. Quiz Spend 5 minutes to evaluate student assimilation of the lesson contents</p>

Lesson Plan No. 33	Course Name: Financial Management Topic: Modigliani-Miller Hypothesis	Course No.: MBA-205
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Objectives	<p>At the end of the lesson the student shall be able to:</p> <ul style="list-style-type: none">j. Understand the Modigliani-Miller Propositions I and II.k. Recognize the assumptions underlying the Modigliani-Miller Hypothesis.l. Analyze the implications of the Modigliani-Miller Hypothesis on capital structure decisions.
Teaching Aids (if any)	<ul style="list-style-type: none">h. Power point presentationi. White boardj. Handouts
Teaching Development	<p>5. Introduction (5 minutes)</p> <ul style="list-style-type: none">- Ask questions- What is M-M Hypothesis?- What is the significance of M-M Hypothesis?- Introduce the Modigliani-Miller Hypothesis as a set of propositions that provide insights into the relationship between capital structure and firm value.- Discuss the Nobel Prize-winning economists Franco Modigliani and Merton Miller, their groundbreaking work, and the context in which the Modigliani-Miller Hypothesis was developed. <p>6. Development (30 minutes)</p> <ul style="list-style-type: none">a) Modigliani-Miller Proposition I:<ul style="list-style-type: none">- Explain Proposition I, which states that in a world without taxes and bankruptcy costs, the value of a firm is



	<p>independent of its capital structure.</p> <ul style="list-style-type: none">-Discuss the assumptions, such as perfect capital markets and no taxes, underlying Proposition I.-Use examples and visual aids to illustrate the proposition. <p>b) Modigliani-Miller Proposition II:</p> <ul style="list-style-type: none">-Introduce Proposition II, which considers the impact of taxes.-Discuss how Proposition II suggests that the cost of equity is inversely related to the debt-equity ratio.-Analyze the implications of tax shields on the overall cost of capital.-Provide numerical examples to illustrate Proposition II. <p>c). Criticisms and Limitations:</p> <ul style="list-style-type: none">-Discuss common criticisms and limitations of the Modigliani-Miller Hypothesis.-Explore factors that the hypothesis does not consider, such as market imperfections, agency costs, and bankruptcy costs. <p>Exercise (5 minutes): Facilitate a class discussion where students share their findings and insights.</p>
Closure	<ol style="list-style-type: none">7. Summarize the Lesson Learning Outcomes and get affirmation from students on these.8. Homework<ul style="list-style-type: none">- Assign readings or articles discussing recent capital structure decisions made by companies.-Instruct students to analyze these cases using the Modigliani-Miller Hypothesis as a framework.-Require students to write a brief report summarizing their analysis and providing insights into how the Modigliani-Miller Hypothesis aligns or contrasts with the real-world cases.3. Suggested Readings: Financial management by I.M Pandey https://corporatefinanceinstitute.com/resources/valuation/mm-theorem/ Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	<ol style="list-style-type: none">7. Reflective Questions (What, Why, Who?). Allow students to answer and discuss.8. Quiz Spend 5 minutes to evaluate student assimilation of the lesson contents



Lesson Plan No. 33	Course Name: Financial Management Topic: Modigliani-Miller Hypothesis	Course No.: MBA-205
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Objectives	At the end of the lesson the student shall be able to: m. Understand the Modigliani-Miller Propositions I and II. n. Recognize the assumptions underlying the Modigliani-Miller Hypothesis. o. Analyze the implications of the Modigliani-Miller Hypothesis on capital structure decisions.
Teaching Aids (if any)	k. Power point presentation l. White board m. Handouts
Teaching Development	<p>7. Introduction (5 minutes)</p> <ul style="list-style-type: none">- Ask questions- What is M-M Hypothesis?- What is the significance of M-M Hypothesis?- Introduce the Modigliani-Miller Hypothesis as a set of propositions that provide insights into the relationship between capital structure and firm value.- Discuss the Nobel Prize-winning economists Franco Modigliani and Merton Miller, their groundbreaking work, and the context in which the Modigliani-Miller Hypothesis was developed. <p>8. Development (30 minutes)</p> <p>a) Modigliani-Miller Proposition I:</p> <ul style="list-style-type: none">- Explain Proposition I, which states that in a world without taxes and bankruptcy costs, the value of a firm is independent of its capital structure.- Discuss the assumptions, such as perfect capital markets and no taxes, underlying Proposition I.- Use examples and visual aids to illustrate the proposition. <p>b) Modigliani-Miller Proposition II:</p> <ul style="list-style-type: none">- Introduce Proposition II, which considers the impact of taxes.- Discuss how Proposition II suggests that the cost of equity is inversely related to the debt-equity ratio.- Analyze the implications of tax shields on the overall cost of capital.- Provide numerical examples to illustrate Proposition II.



	<p>c). Criticisms and Limitations: -Discuss common criticisms and limitations of the Modigliani-Miller Hypothesis. -Explore factors that the hypothesis does not consider, such as market imperfections, agency costs, and bankruptcy costs.</p> <p>Exercise (5 minutes): Facilitate a class discussion where students share their findings and insights.</p>
Closure	<p>9. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</p> <p>10. Homework - Assign readings or articles discussing recent capital structure decisions made by companies. -Instruct students to analyze these cases using the Modigliani-Miller Hypothesis as a framework. -Require students to write a brief report summarizing their analysis and providing insights into how the Modigliani-Miller Hypothesis aligns or contrasts with the real-world cases.</p> <p>3. Suggested Readings: Financial management by I.M Pandey https://corporatefinanceinstitute.com/resources/valuation/mm-theorem/ Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<p>9. Reflective Questions (What, Why, Who?). Allow students to answer and discuss.</p> <p>10. Quiz Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No. 34	Course Name: Financial Management Topic: Types of Dividend	Course No.: MBA-205
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Objectives	At the end of the lesson the student shall be able to: <ul style="list-style-type: none">p. Assign readings or articles on recent dividend decisions made by companies.q. Instruct students to analyze these cases using the various dividend theories discussed in class.r. Require students to write a short essay or report summarizing their analysis and providing recommendations.
Teaching Aids (if any)	<ul style="list-style-type: none">n. Power point presentationo. White boardp. Handouts
Teaching Development	<p>9. Introduction (5 minutes)</p> <ul style="list-style-type: none">- Ask questions- What is Dividend?- What is the significance of Dividend?- Brief overview of the significance of dividends in financial management.- Introduce the concept of dividend policy and its impact on shareholder value.- Highlight that companies can distribute dividends in various ways, and the choice of dividend type depends on several factors. <p>10. Development (30 minutes)</p> <ul style="list-style-type: none">a) Cash Dividends:<ul style="list-style-type: none">-Explain the most common type of dividend – cash dividends.-Discuss how cash dividends are distributed in the form of cash payments to shareholders.-Analyze the impact of cash dividends on shareholder wealth and the company's financial position.b). Stock Dividends:<ul style="list-style-type: none">-Introduce stock dividends as the distribution of additional shares of the company's stock to existing shareholders.-Discuss the reasons why companies might choose to issue stock dividends.-Explore the impact of stock dividends on the ownership structure of the company..



	Exercise (5 minutes): Facilitate a class discussion where students share their findings and insights.
Closure	11. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 12. Homework <ul style="list-style-type: none">- Assign readings or articles discussing recent dividend decisions made by companies, focusing on the types of dividends distributed.• Instruct students to analyze these cases using the various types of dividends discussed in class.• Require students to write a short essay or report summarizing their analysis and providing insights into the appropriateness of the chosen dividend type. 3. Suggested Readings: Financial management by I.M Pandey <ul style="list-style-type: none">- https://www.angelone.in/knowledge-center/share-market/types-of-dividends Spend 5 minutes to wrap up and consolidate the learnings
Evaluation	11. Reflective Questions (What, Why, Who?). Allow students to answer and discuss. 12. Quiz Spend 5 minutes to evaluate student assimilation of the lesson contents

Lesson Plan No. 35	Course Name: Financial Management Topic: Dividend Payment-Retention decision	Course No.: MBA-205
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Objectives	At the end of the lesson the student shall be able to: <ul style="list-style-type: none">s. Understand the factors influencing the dividend payment and retention decision of a company.t. Analyze the impact of dividend policy on shareholder value and firm financing.u. Evaluate the trade-offs between paying dividends and retaining earnings.
Teaching Aids (if any)	q. Power point presentation r. White board s. Handouts



Teaching Development	<p>11. Introduction (5 minutes)</p> <ul style="list-style-type: none">- Ask questions- What is the significance of dividends in financial management?- Introduce the concept of the dividend payment-retention decision.- Emphasizing that companies must strike a balance between distributing dividends and retaining earnings- Highlight the factors that influence this decision, such as profitability, growth opportunities, and financial stability. <p>12. Development (30 minutes)</p> <p>a) Factors Influencing Dividend Decision:</p> <ul style="list-style-type: none">-Discuss the key factors that influence whether a company chooses to pay dividends or retain earnings.- Explore the impact of profitability, cash flow, and growth prospects on dividend decisions.- Analyze the trade-offs associated with paying dividends, including the effect on shareholder wealth and the firm's ability to finance projects. <p>b). Dividend Payment Models</p> <ul style="list-style-type: none">- Introduce different dividend payment models, such as the residual dividend model and the stability model.- Discuss how these models help companies determine the amount and consistency of dividend payments.- Use numerical examples to illustrate the application of these models. <p>c) Impact on Shareholder Value and Financing:</p> <ul style="list-style-type: none">- Analyze how the dividend payment-retention decision affects shareholder value.- Discuss the signaling effect of dividend payments and how it influences investor perceptions <p>Exercise (5 minutes): Summarise the concept and share findings and insights.</p>
Closure	<p>13. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</p> <p>14. Homework</p> <ul style="list-style-type: none">- Assign readings or articles on recent dividend payment-retention decisions made by companies.-Instruct students to analyze these cases, applying the concepts discussed in class. <p>3. Suggested Readings: Financial management by I.M Pandey</p> <p>Spend 5 minutes to wrap up and consolidate the learnings</p>



Evaluation	13. Reflective Questions (What, Why, Who?). Allow students to answer and discuss. 14. Quiz Spend 5 minutes to evaluate student assimilation of the lesson contents
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Lesson Plan No. 36	Course Name: Financial Management Topic: Factors influencing dividend decision	Course No.: MBA-205
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Objectives	At the end of the lesson the student shall be able to: v. Identify and understand the key factors that influence a company's dividend decision. w. Analyze the interplay between these factors in determining the appropriate dividend policy. x. Evaluate the implications of different dividend decisions on shareholder value.
Teaching Aids (if any)	t. Power point presentation u. White board v. Handouts
Teaching Development	13. Introduction (5 minutes) - Ask questions - What are the factors influencing dividend decisions? - Identify and understand the key factors that influence a company's dividend decision. - Analyze the interplay between these factors in determining the appropriate dividend policy. - Evaluate the implications of different dividend decisions on shareholder value. 14. Development (30 minutes) a) Profitability and Earnings Stability: -Discuss how a company's profitability and earnings stability impact its ability to pay dividends. -Explore the relationship between consistent earnings and the ability to maintain a stable dividend policy. -Analyze financial ratios and metrics used to assess a company's profitability. b). Growth Opportunities: -Introduce the concept that companies with significant growth opportunities may choose to retain earnings rather than pay dividends. -Discuss how the reinvestment of earnings into projects with positive net present value can enhance shareholder wealth.



	<p>-Analyze case studies to illustrate the impact of growth opportunities on dividend decisions.</p> <p>c). Cash Flow and Liquidity:</p> <p>-Explore the importance of cash flow and liquidity in supporting dividend payments.</p> <p>-Discuss how companies must have sufficient cash flow to cover dividend obligations.</p> <p>-Analyze financial statements to assess a company's liquidity position.</p> <p>Exercise (5 minutes): Summarise the concept of factors influencing dividend decisions.</p>
Closure	<p>15. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</p> <p>16. Homework</p> <p>- Assign readings or articles on recent dividend decisions made by companies.</p> <p>-Instruct students to analyze these cases, considering the factors discussed in class.</p> <p>3. Suggested Readings: Financial management by I.M Pandey</p> <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<p>15. Reflective Questions (What, Why, Who?). Allow students to answer and discuss.</p> <p>16. Quiz</p> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>

Lesson Plan No. 37	Course Name: Financial Management Topic: Dividend Theories	Course No.: MBA-205
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Objectives	<p>At the end of the lesson the student shall be able to:</p> <p>y. Understand the various dividend theories and their implications on corporate dividend decisions.</p> <p>z. Analyze the factors influencing dividend policy.</p> <p>aa. Evaluate the relevance and limitations of different dividend theories.</p>
Teaching Aids (if any)	<p>w. Power point presentation</p> <p>x. White board</p> <p>y. Handouts</p>



Teaching Development	<p>15. Introduction (5 minutes)</p> <ul style="list-style-type: none">- Ask questions- What is Dividend?- What it is important for shareholders?- Introduce the concept of dividends and their importance to shareholders.- Discuss the significance of dividend policy in financial management.- Highlight that dividend decisions are influenced by various theories, and understanding these theories is essential for making informed financial decisions. <p>16. Development (30 minutes)</p> <p>a) The Residual Dividend Theory:</p> <ul style="list-style-type: none">-Explain the Residual Dividend Theory, emphasizing that dividends are paid from the residual earnings after funding capital expenditures.-Discuss the factors that influence the residual dividend policy.-Use examples to illustrate how companies may implement this theory. <p>b) The Dividend Relevance Theory:</p> <ul style="list-style-type: none">-Introduce the Dividend Relevance Theory, which suggests that dividends affect the value of the firm.-Discuss the arguments for and against dividend relevance.-Explore the concepts of the bird-in-hand and tax preference theories within the Dividend Relevance Theory. <p>c). The Dividend Irrelevance Theory:</p> <ul style="list-style-type: none">-Explain the Dividend Irrelevance Theory proposed by Modigliani and Miller.-Discuss the assumptions and implications of this theory, including the dividend substitution and clientele effects.-Use visual aids to illustrate the dividend irrelevance proposition. <p>Exercise (5 minutes):</p> <p>Facilitate a class discussion where students share their findings and insights.</p>
Closure	<p>17. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</p> <p>18. Homework</p> <ul style="list-style-type: none">- Assign readings or articles on recent dividend decisions made by companies.-Instruct students to analyze these cases using the various



	<p>dividend theories discussed in class.</p> <p>-students will write a short essay or report summarizing their analysis and providing recommendations.</p> <p>3. Suggested Readings: Financial management by I.M Pandey - https://www.angelone.in/knowledge-center/share-market/types-of-dividends Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<p>17. Reflective Questions (What, Why, Who?). Allow students to answer and discuss.</p> <p>18. Quiz Spend 5 minutes to evaluate student assimilation of the lesson contents</p>

Lesson Plan No. 38	Course Name: Financial Management Topic: Dividend Theories of Relevance- Walters Model	Course No.: MBA-205
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Objectives	<p>At the end of the lesson the student shall be able to:</p> <p>bb. Understand the Walter's Model of dividend relevance.</p> <p>cc. Analyze the factors influencing dividend policy according to Walter's Model.</p> <p>dd. Evaluate the implications of dividend decisions on shareholder wealth under the Walter's Model.</p>
Teaching Aids (if any)	<p>z. Power point presentation</p> <p>aa. White board</p> <p>bb. Handouts</p>
Teaching Development	<p>17. Introduction (5 minutes)</p> <ul style="list-style-type: none">- Ask questions- What is the importance of dividend decisions?- Introduce the concept of dividend relevance and the Walter's Model as a theoretical framework for analyzing dividend policy.- Highlight the objectives of the lesson, which include understanding the key components of Walter's Model and its implications for shareholders.- Identify and understand the key factors that influence a company's dividend decision. <p>18. Development (30 minutes)</p> <p>a) Overview of Walter's Model: - Explain the Walter's Model, emphasizing its focus on the relationship between dividends, retention, and the value of the firm.</p>



	<p>Discuss the central idea that the value of a firm is influenced by its dividend policy and the rate of return on investment.</p> <p>b) Factors Influencing Dividend Policy in Walter's Model: - Analyze the factors considered in Walter's Model, such as the dividend payout ratio, the internal rate of return, and the cost of capital. Discuss how these factors influence the optimal dividend policy according to Walter's Model. Use numerical examples to illustrate the calculations and decision-making process.</p> <p>c) Implications for Shareholder Wealth: - Explore how the dividend policy recommended by Walter's Model affects shareholder wealth. - Discuss the trade-offs between paying dividends and retaining earnings in terms of shareholder expectations and value maximization. - Analyze case studies or scenarios to illustrate the practical application of Walter's Model. Profitability and Earnings Stability:</p> <p>Exercise (5 minutes): - Divide students into small groups and provide them with financial statements or scenarios of companies. - Ask each group to apply Walter's Model to analyze the optimal dividend policy for the given companies. - Groups will present their findings, discussing the factors considered and the implications for shareholder wealth</p>
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Lesson Plan No. 39	Course Name: Financial Management Topic: Dividend Theories of Relevance- Gordon's Model	Course No.: MBA-205
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Objectives	<p>At the end of the lesson the student shall be able to:</p> <p>ee. Understand the Gordon's Model of dividend relevance.</p> <p>ff. Analyze the factors influencing dividend policy according to Gordon's Model.</p> <p>gg. Evaluate the implications of dividend decisions on shareholder wealth under the Gordon's Model.</p>
Teaching Aids (if any)	<p>cc. Power point presentation</p> <p>dd. White board</p> <p>ee. Handouts</p>



<p>Teaching Development</p>	<p>19. Introduction (5 minutes)</p> <ul style="list-style-type: none">- Ask questions- What is the importance of dividend decisions?- Introduce the concept of dividend relevance and the Walter's Model as a theoretical framework for analyzing dividend policy.- Highlight the objectives of the lesson, which include understanding the key components of Gordon's Model and its implications for shareholders.- Identify and understand the key factors that influence a company's dividend decision. <p>20. Development (30 minutes)</p> <p>a) Overview of Gordon's Model: -Explain the Gordon's Model, emphasizing its focus on the relationship between dividends, retention, and the value of the firm. Discuss the central idea that the value of a firm is influenced by its dividend policy and the rate of return on investment.</p> <p>b)Factors Influencing Dividend Policy in Gordon's Model: -Analyze the factors considered in Gordon's Model, such as the dividend payout ratio, the internal rate of return, and the cost of capital. Discuss how these factors influence the optimal dividend policy according to Walter's Model. Use numerical examples to illustrate the calculations and decision-making process.</p> <p>c)Implications for Shareholder Wealth:</p> <ul style="list-style-type: none">-Explore how the dividend policy recommended by Gordon's Model affects shareholder wealth.-Discuss the trade-offs between paying dividends and retaining earnings in terms of shareholder expectations and value maximization.-Analyze case studies or scenarios to illustrate the practical application of Gordon's model . <p>Exercise (5 minutes):</p> <ul style="list-style-type: none">-Divide students into small groups and provide them with financial statements or scenarios of companies.-Ask each group to apply Gordon's Model to analyze the optimal dividend policy for the given companies.-Groups will present their findings, discussing the factors considered and the implications for shareholder wealth
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Closure	<p>19. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</p> <p>20. Homework</p> <ul style="list-style-type: none">- Assign readings or articles discussing recent dividend decisions made by companies- Instruct students to analyze these cases, considering the factors discussed in class. <p>3. Suggested Readings: Financial management by I.M Pandey https://www.financestrategists.com/accounting/management-accounting/relevance-theory-of-dividend/ Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<p>19. Reflective Questions (What, Why, Who?). Allow students to answer and discuss.</p> <p>20. Quiz</p> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>

Lesson Plan No. 40	Course Name: Financial Management Topic: Dividend Theories of Irrelevance- Modigliani-Miller Hypothesis.	Course No.: MBA- 205
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Objectives	<p>At the end of the lesson the student shall be able to:</p> <ul style="list-style-type: none">hh. Understand the Modigliani-Miller Hypothesis and its implications for dividend policy.ii. Analyze the assumptions underlying the hypothesis.jj. Critically evaluate the relevance and limitations of the Modigliani-Miller Hypothesis in the context of dividend decisions.
Teaching Aids (if any)	<ul style="list-style-type: none">ff. Power point presentationgg. White boardhh. Handouts
Teaching Development	<p>21. Introduction (5 minutes)</p> <ul style="list-style-type: none">- Ask questions- What is the importance of dividend decisions?- Begin with a brief overview of the importance of dividend decisions in financial management.- Introduce the concept of dividend irrelevance and the Modigliani-Miller Hypothesis as a theoretical framework.- Emphasize the objectives of the lesson, focusing on understanding the key tenets of the hypothesis. <p>22. Development (30 minutes)</p> <p>a) Modigliani-Miller Hypothesis Overview:</p>



	<p>-Explain the Modigliani-Miller Hypothesis, emphasizing the core idea that, under certain assumptions, the value of a firm is independent of its capital structure, including its dividend policy.</p> <p>b) Assumptions and Propositions:</p> <p>-Explore the assumptions underlying the Modigliani-Miller Hypothesis, such as perfect capital markets, no taxes, and no transaction costs.</p> <p>Discuss Propositions I and II, which outline the irrelevance of capital structure and the impact of leverage on the cost of equity.</p> <p>c) Criticisms and Limitations:</p> <p>-Discuss common criticisms and limitations of the Modigliani-Miller Hypothesis.</p> <p>Exercise (5 minutes):</p> <p>-summarise the concept of dividend irrelevance and the Modigliani-Miller Hypothesis</p>
Closure	<p>21. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</p> <p>22. Homework</p> <ul style="list-style-type: none">- Assign readings or articles discussing recent dividend decisions made by companies-Instruct students to analyze these cases, considering the factors discussed in class. <p>3. Suggested Readings: Financial management by I.M Pandey</p> <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
Evaluation	<p>21. Reflective Questions (What, Why, Who?). Allow students to answer and discuss.</p> <p>22. Quiz</p> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Model Institute of Engineering & Technology (Autonomous) Lesson Plan

Kot Bhalwal, Jammu



Dr. Arun K. Gupta Teaching-Learning Centre

Version 1.1



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