



Kot Bhalwal, Jammu



Model Institute of Engineering  
& Technology (Autonomous)  
Dr. Arun K. Gupta Teaching-Learning Centre

## School of Management

### Details of Lesson Plan

S.No.	Particulars	Details
1.	Course Name	Financial Management
2.	Course Code	MBA-205
3.	Academic Year	2024-25
4.	Semester	II
5.	Number of Lesson plans	45
6.	Faculty Assigned	Dr. Deeksha Singh

Deeksha Singh

Faculty Signature



<b>Lesson Plan No. 0</b>	<b>Course Name: Financial Management</b> <b>Topic: Introduction</b>	<b>Course No.: MBA-205</b>
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<b>Objectives</b>	At the end of the lesson the student shall be able to: <ul style="list-style-type: none"> <li>a. Articulate the significance of financial management in achieving organizational objectives.</li> <li>b. Analyze the impact of financial decisions on a company's performance and valuation.</li> <li>c. Evaluate various financial strategies to optimize resource allocation and maximize shareholder value.</li> </ul>
<b>Teaching Aids (if any)</b>	a. Power point presentation
<b>Why Financial Management???</b>	<i>"Did you know that 78% of people live paycheck to paycheck, and only 1% of the population controls over 50% of the world's wealth? What separates the wealthy from the rest?"</i> <b>Why Financial Knowledge is important?</b> -Financial Management is the cornerstone of any successful business strategy. For MBA students, mastering this subject is crucial as it equips them with the skills to make informed financial decisions, optimize resource allocation, and drive organizational growth. -Understanding financial management principles enables future leaders to navigate complex financial landscapes, assess investment opportunities, and ensure the long-term sustainability of their enterprises.
<b>Open-Ended Questions</b>	Q1.How does effective financial management contribute to a company's competitive advantage?  Q2.In what ways can poor financial decision-making affect an organization's sustainability?  Q3.Can you discuss a real-world example where strategic financial management led to a company's success or failure?
<b>Videos to be watched</b>	



**Assessment &  
Evaluation**

**Mid-Semester Test (MST):**

A written examination covering theoretical aspects and practical applications discussed in class.

**Presentations:**

Group presentations analyzing case studies of companies' financial strategies, highlighting successes and areas for improvement.

**Assignment:**

Students will prepare assignments on the basis of topics assigned

**In-Class Activities:**

Interactive exercises such as financial simulations, role-playing scenarios, and problem-solving sessions to reinforce learning.

**Final Exam:**

Final exam of 70 marks will be conducted at the end of the session



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**Lesson Plan**

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Version 1.1



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<b>Lesson Plan No. 1</b>	<b>Course Name: Financial Management</b> <b>Topic: Introduction to Financial Management</b>	<b>Course No.: MBA-205</b>
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<b>Objectives</b>	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
<b>Teaching Aids (if any)</b>	a. Power point presentation b. White Board c. Handout with key concepts
<b>Teaching Development</b>	1. <b>Introduction</b> (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. <b>Development</b> (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 on the key concepts Use Quizzer to collect responses and discuss the answers.
<b>Closure</b>	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



	<p>the next class. Spend 5 minutes to wrap up and consolidate the learnings</p>
<b>Evaluation</b>	<p>1. Reflective Questions (What, Why, Who?). Allow students to answer and discuss. -Why is financial management essential for both businesses and individuals, and how can effective financial decision-making contribute to long-term financial stability?</p> <p>What are the key differences between financial management in a corporate setting versus personal finance, and how do financial managers balance risk and return in decision-making?</p> <p>How do financial statements (such as the balance sheet, income statement, and cash flow statement) help in assessing the financial health of a business, and what insights can they provide for future financial planning?</p> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



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



<b>Evaluation</b>	<ol style="list-style-type: none"><li>1. Reflective Questions (What, Why, Who?). Allow students to answer and discuss.<ul style="list-style-type: none"><li>- What is corporate Finance?</li><li>- How Financial goals can be achieved?</li><li>- How do financial statements (such as the balance sheet, income statement, and cash flow statement) help in assessing the financial health of a business, and what insights can they provide for future financial planning?</li></ul></li><li>2. Short Quiz Spend 5 minutes to evaluate student assimilation of the lesson contents</li></ol>
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<b>Lesson Plan No.3</b>	<b>Course Name: Financial Management</b> <b>Topic: Profit Maximization</b>	<b>Course No.: MBA-205</b>
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<b>Objectives</b>	At the end of the lesson the student shall be able to: 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.
<b>Teaching Aids (if any)</b>	a. Power point presentation b. Handout
<b>Teaching Development</b>	1. <b>Introduction</b> (10 minutes) - 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. <b>Development</b> (30 minutes) a) Profit Maximization as an Objective -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 -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. -Discuss the trade-offs and considerations in balancing profit maximization with other objectives. 3. Exercise (5 minutes) – Discussion Assign roles such as shareholders, management, and employees, and ask them to discuss the impact on each stakeholder.



<b>Closure</b>	<ol style="list-style-type: none"><li>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</li><li>2. Homework<ul style="list-style-type: none"><li>- To go through the concept of Finance and Financial Management</li></ul></li><li>3. Discuss the University Questions from the Syllabus.</li><li>4. Suggested Reading<ul style="list-style-type: none"><li>- Financial Management by Khan and Jain</li><li>- <a href="https://www.wallstreetmojo.com/profit-maximization/">https://www.wallstreetmojo.com/profit-maximization/</a></li></ul></li></ol> <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
<b>Evaluation</b>	<ol style="list-style-type: none"><li>1. Reflective Questions<ul style="list-style-type: none"><li>- Is profit maximization always the best goal for a business, or should companies also consider ethical, social, and environmental responsibilities? How can a balance be achieved?</li><li>- What are some potential risks and limitations of focusing solely on profit maximization, and how can businesses ensure sustainable growth while pursuing profitability?</li><li>- How do short-term profit maximization strategies differ from long-term value creation, and what are the possible consequences of prioritizing one over the other?</li></ul></li></ol> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No.4</b>	<b>Course Name: Financial Management Topic: Wealth Maximization</b>	<b>Course No.: MBA-205</b>
<b>Objectives</b>	At the end of the lesson the student shall be able to: a. Understand the concept of wealth maximization as a financial objective. b. Analyze the principles and advantages of wealth maximization. c. Evaluate the role of wealth maximization in guiding financial decision-making.	
<b>Teaching Aids (if any)</b>	a. Power point presentation b. Handout c. White Board	
<b>Teaching Developme nt</b>	<ol style="list-style-type: none"><li>1. <b>Introduction</b> (10 minutes)<ul style="list-style-type: none"><li>- Ask questions</li><li>- What are Financial goals?</li><li>- Introducing the concept of wealth maximization as a comprehensive financial objective.</li><li>- Emphasize the shift from profit maximization to wealth maximization and highlight its significance in modern corporate</li></ul></li><li>2. <b>Development</b> (30 minutes)<ol style="list-style-type: none"><li>a) Introduction<ul style="list-style-type: none"><li>- Define wealth maximization as the primary goal of financial management.</li><li>- Discuss the broader perspective that considers both the timing and risk of future cash flows.</li></ul></li><li>b) Principles and Advantages<ul style="list-style-type: none"><li>- Analyze the principles underlying wealth maximization, including the time value of money and risk-return trade-offs.</li><li>- Discuss the advantages of wealth maximization over other financial objectives, such as profit maximization.</li></ul></li><li>c) Role of Wealth Maximization in Decision-Making<ul style="list-style-type: none"><li>- Explore how wealth maximization guides financial decisions, including investment, financing, and dividend policies.</li><li>- Discuss how it aligns with the interests of various stakeholder</li></ul></li></ol></li></ol> <p>- Exercise (5 minutes) – 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.</p>	
<b>Closure</b>	<ol style="list-style-type: none"><li>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</li><li>2. Homework</li></ol>	



	<ul style="list-style-type: none"><li>- To go through the concept of Finance and Financial Management</li><li>- Assign a reading on a real-world example where a company's financial decisions align with wealth maximization principles. Ask students to write a brief summary and critique the effectiveness of these decisions</li></ul> <p>3. Discuss the University Questions from the Syllabus.</p> <p>4. Suggested Reading</p> <ul style="list-style-type: none"><li>- Financial Management by Khan and Jain</li><li>- <a href="https://efinancemanagement.com/financial-management/wealth-maximization">https://efinancemanagement.com/financial-management/wealth-maximization</a></li></ul> <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
<b>Evaluation</b>	<p>1. Reflective Questions</p> <ul style="list-style-type: none"><li>- Is wealth maximization always the best goal for a business, or should companies also consider ethical, social, and environmental responsibilities? How can a balance be achieved?</li></ul> <p>What are some potential risks and limitations of focusing solely on wealth maximization, and how can businesses ensure sustainable growth while pursuing profitability?</p> <p>How do short-term wealth maximization strategies differ from long-term value creation, and what are the possible consequences of prioritizing one over the other?</p> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No.5</b>	<b>Course Name: Financial Management</b> <b>Topic: Finance Function</b>	<b>Course No.: MBA-205</b>
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<b>Objectives</b>	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
<b>Teaching Aids (if any)</b>	a. Power point presentation b. Handouts
<b>Teaching Developme nt</b>	<p>1. <b>Introduction</b> (10 minutes)</p> <ul style="list-style-type: none"><li>- Ask questions</li><li>- What are the main finance functions?</li><li>- What are the main role of finance function?</li><li>- Introduce the concept of Finance and Management Function</li><li>- Talk about Financial and Management Function</li></ul> <p>2. <b>Development</b> (30 minutes)</p> <ul style="list-style-type: none"><li>- Definition of Long-Term Finance Function</li><li>- Important Characteristics and Relevance</li></ul> <p>Time Horizon – Long-term finance focuses on funding needs for more than one year, often ranging from five to ten years or longer. Capital Investments – It is used for acquiring fixed assets such as land, buildings, machinery, and expansion projects. Risk Considerations – Decisions involve assessing risks associated with investments, interest rates, and economic fluctuations. Funding Sources – It includes equity financing, long-term loans, bonds, retained earnings, and venture capital. Wealth Maximization – The primary objective is to enhance shareholder value and ensure business sustainability. Financial Stability – Long-term financial planning ensures liquidity and solvency, preventing financial distress. Long-term finance is crucial as it helps businesses in expansion, innovation, and maintaining a competitive edge, ensuring financial stability and sustainable growth.</p> <p>b) Short-Term Finance Decisions</p> <p>Short-term finance decisions involve managing the funds required for day-to-day operations and ensuring sufficient liquidity to meet immediate obligations. These decisions typically cover a period of less than one year and focus on working capital management.</p> <p>Key Aspects of Short-Term Finance Decisions:</p> <p>Working Capital Management – Maintaining an optimal balance between current assets (cash, inventory, receivables) and current liabilities (payables, short-term loans). Liquidity Management – Ensuring that the company has enough cash flow to meet short-term liabilities without excess idle cash. Short-Term Financing Sources – These include bank overdrafts,</p>



	<p>trade credit, short-term loans, commercial paper, and factoring. Credit and Inventory Policies – Deciding on credit terms to customers and managing inventory levels efficiently to prevent excess stock or shortages. Cost and Profitability Considerations – Balancing short-term expenses with revenue generation to maintain profitability.</p> <p>- <b>Exercise (5 minutes)</b> 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</p>
<b>Closure</b>	<ol style="list-style-type: none"><li>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</li><li>2. Homework<ul style="list-style-type: none"><li>-Students to write a brief summary and critique the effectiveness of the financial decisions decisions</li></ul></li><li>3. Discuss the University Questions from the Syllabus.</li><li>4. Suggested Reading<ul style="list-style-type: none"><li>-Financial Management by Khan and Jain</li><li>-<a href="https://efinancemanagement.com/financial-management/wealth-maximization">https://efinancemanagement.com/financial-management/wealth-maximization</a></li></ul></li></ol> <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
<b>Evaluation</b>	<ol style="list-style-type: none"><li>1. Reflective Questions (What, Why, Who?). Allow students to answer and discuss.<ul style="list-style-type: none"><li>- How do financial decisions impact the overall success and sustainability of a business, and what factors should be considered when making critical financial choices?</li><li>-</li><li>- What are the potential risks and trade-offs involved in financial decision-making, and how can businesses strike a balance between profitability, liquidity, and risk management?</li><li>-</li><li>- How do short-term and long-term financial decisions differ in their impact on a company's growth, and what strategies can finance managers use to align financial decisions with business objectives?</li></ul></li></ol> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 6</b>	<b>Course Name: Financial Management</b> <b>Topic: Emerging Role of Finance Managers in India</b>	<b>Course No.: MBA-205</b>
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<b>Objectives</b>	At the end of the lesson the student shall be able to: a. Understand the evolving responsibilities of a finance manager in the Indian context. b. Explore the impact of digital transformation on financial management. c. Analyze regulatory changes influencing financial decision-making in India.
<b>Teaching Aids (if any)</b>	a. Power point presentation b. White Board c. Handout with key concepts
<b>Teaching Development</b>	1. <b>Introduction</b> (10 minutes) - 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  2. <b>Development</b> (30 minutes) a) Introduction-Evolving Responsibilities: - 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. b) Digital Transformation - 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. c) Regulatory Changes - Examine recent regulatory changes affecting financial decision-making in India. - Group discussions on adapting financial strategies to comply with evolving regulations.



	<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>
<b>Closure</b>	<ol style="list-style-type: none"><li>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</li><li>2. Homework<ul style="list-style-type: none"><li>- To go through the concept of Finance and Financial Management.</li><li>- prepare a short summary or analysis to be discussed in the next class.</li></ul>Spend 5 minutes to wrap up and consolidate the learnings</li></ol>
<b>Evaluation</b>	<ol style="list-style-type: none"><li>1. Reflective Questions<ul style="list-style-type: none"><li>- How has digital transformation and fintech innovation reshaped the role of finance managers in India?</li><li>-</li><li>- What challenges do finance managers face in balancing regulatory compliance with financial growth in the Indian economy?</li><li>-</li><li>- How can finance managers in India contribute to sustainable finance and ESG (Environmental, Social, and Governance) initiatives?</li></ul>Spend 5 minutes to evaluate student assimilation of the lesson contents</li></ol>



Lesson Plan No. 7	Course Name: Financial Management Topic: Time Value Money	Course No.: MBA-205
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<b>Objectives</b>	At the end of the lesson the student shall be able to: 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
<b>Teaching Aids (if any)</b>	a. Power point presentation b. White Board
<b>Teaching Development</b>	<ol style="list-style-type: none"><li><b>1. Introduction (10 minutes)</b><ul style="list-style-type: none"><li>- Start with a real-life scenario: Imagine you have \$100 today.</li><li>- Would you prefer to have \$100 now or \$100 a year from now? Why?</li><li>- Introduce the concept of time value of money (TVM) and its importance in financial decision-making.</li><li>- Emphasize that money has a time dimension, and its value can change over time due to factors like inflation, interest rates, and opportunity cost.</li></ul></li><li><b>2. Development (50 minutes)</b><ol style="list-style-type: none"><li><b>a) Time Value of Money Basics:</b><ul style="list-style-type: none"><li>- Define key terms: Present Value (PV), Future Value (FV), Interest</li><li>- Formulas: <math>PV = FV / (1 + r)^t</math> and <math>FV = PV * (1 + r)^t</math>.</li><li>- Provide simple examples to illustrate the calculations.</li></ul></li><li><b>b) Application of TVM:</b><ul style="list-style-type: none"><li>- Explore various real-world scenarios where TVM is relevant, such as loans, investments, and savings</li><li>- Discuss the impact of compounding and discounting on the value of money over time.</li><li>- Use practical examples to show how TVM can influence financial decisions.</li></ul></li><li><b>c) Present Value and Future Value Calculations:</b><ul style="list-style-type: none"><li>- Work through step-by-step calculations of present and future values using different interest rates and time periods.</li><li>- Use spreadsheet software or financial calculators for practical</li></ul></li></ol></li></ol>



	<p>demonstrations.</p> <p>-Include questions that require critical thinking about the implications of time value of money on financial choices.</p> <p>3. Exercise (5 minutes) – In-class participation and engagement during discussions.</p>
<b>Closure</b>	<p>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</p> <p>2. Homework - Assign additional numerical problems for homework to reinforce the concepts learned in class.</p> <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
<b>Evaluation</b>	<p>1. Reflective Questions</p> <p>Why is the concept of Time Value of Money crucial in financial decision-making, and how does it impact investment choices?</p> <p>How do inflation and interest rates influence the present and future value of money?</p> <p>In what ways can individuals and businesses apply the Time Value of Money principle to maximize wealth and financial planning?</p>



<b>Lesson Plan No. 8</b>	<b>Course Name: Financial Management</b> <b>Topic: Present and Future Value of Money</b>	<b>Course No.: MBA-205</b>
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<b>Objectives</b>	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
<b>Teaching Aids (if any)</b>	a. White Board b. Numericals
<b>Teaching Development</b>	1. <b>Introduction</b> (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. <b>Development</b> (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.
<b>Closure</b>	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
<b>Evaluation</b>	- Numericals to be solved Spend 5 minutes to evaluate student assimilation of the lesson contents



<b>Lesson Plan No. 9</b>	<b>Course Name: Financial Management</b> <b>Topic: Present and Future Value of Money</b>	<b>Course No.: MBA-205</b>
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<b>Objectives</b>	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
<b>Teaching Aids (if any)</b>	a. White Board b. Numericals
<b>Teaching Development</b>	1. <b>Introduction</b> (5 minutes) - Ask questions a) What is Present Value and Future Value ? 2. <b>Development</b> (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 3. Exercise (5 minutes) – Discussion Use white board to collect responses and discuss the answers.
<b>Closure</b>	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 <a href="https://www.investopedia.com/terms/t/timevalueofmoney.asp">https://www.investopedia.com/terms/t/timevalueofmoney.asp</a> Spend 5 minutes to wrap up and consolidate the learnings
<b>Evaluation</b>	1. Reflective Questions - Why is ₹100 today worth more than ₹100 received five years later, and how does this concept influence financial decisions? - How can understanding present and future value help in making better investment or savings decisions? - What factors affect the future value of money, and how can individuals or businesses use them to their



	advantage?  (Spend 5 minutes to evaluate student assimilation of the lesson contents)
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<b>Lesson Plan No. 10</b>	<b>Course Name: Financial Management Topic: Present and Future Value of Money</b>	<b>Course No.: MBA-205</b>
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<b>Objectives</b>	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
<b>Teaching Aids (if any)</b>	a. White Board b. Numericals
<b>Teaching Development</b>	1. <b>Introduction</b> (5 minutes) Ask questions a) What is Present Value and Future Value ? 2. <b>Development</b> (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 3. Exercise (5 minutes) – Discussion Use white board to collect responses and discuss the answers.
<b>Closure</b>	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
<b>Evaluation</b>	1. Reflective Questions. - Numericals to be discussed Spend 5 minutes to evaluate student assimilation of the lesson contents



<b>Lesson Plan No. 11</b>	<b>Course Name: Financial Management Topic: Introduction to Capital Budgeting</b>	<b>Course No.: MBA-205</b>
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<b>Objectives</b>	At the end of the lesson the student shall be able to: a. Understand the concept of capital budgeting. b. Identify the importance of capital budgeting in financial decision-making. c. Analyze different capital budgeting techniques. d. Apply capital budgeting tools to make informed investment decisions.
<b>Teaching Aids (if any)</b>	a. Power point presentation b. White Board c. Handouts
<b>Teaching Development</b>	<ol style="list-style-type: none"><li>1. <b>Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>- Ask questions</li><li>- What is Capital Budgeting?</li><li>- What is its scope?</li><li>- Introduce the concept of Capital Budgeting</li><li>- Talk about different activities Capital Budgeting in a business firm</li><li>- Discuss how capital budgeting involves evaluating potential investments, understanding the time value of money, and making informed decisions to maximize shareholder wealth.</li></ul></li><li>2. <b>Development</b> (30 minutes)<ol style="list-style-type: none"><li>a) Introduction<ul style="list-style-type: none"><li>- Define Capital Budgeting</li><li>- Highlight the important characteristics and its relevance</li><li>- Purpose of Capital Budgeting in business.</li></ul></li><li>b) <b>Methods of Capital Budgeting:</b><ul style="list-style-type: none"><li>- Discuss various methods such as Net Present Value (NPV), Internal Rate of Return (IRR), Payback Period, and Profitability Index.</li><li>- Explain the strengths and weaknesses of each method.</li><li>- Provide examples and calculations for better understanding.</li><li>- Clarify the importance of considering the time value of money in capital budgeting decisions.</li><li>- Illustrate concepts like present value, future value, and discounting.</li></ul></li></ol></li></ol>



	<p><b>c) Risk and Uncertainty:</b></p> <ul style="list-style-type: none"><li>- Discuss the impact of risk and uncertainty on capital budgeting decisions.</li><li>- Introduce sensitivity analysis and scenario analysis as risk assessment tools.</li></ul> <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 discussions on the rationale behind their choices and the potential implications</p>
<b>Closure</b>	<ol style="list-style-type: none"><li>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</li><li>2. Homework<ul style="list-style-type: none"><li>-To go through the concept of Capital Budgeting</li></ul></li><li>3. 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</li></ol>
<b>Evaluation</b>	<ol style="list-style-type: none"><li>1. Reflective Questions<ul style="list-style-type: none"><li>- Why is capital budgeting important for businesses, and how does it influence long-term financial planning and growth?</li><li>- What are the key factors to consider when evaluating capital investment decisions, and how do they impact a company's financial health?</li><li>- How do different capital budgeting techniques (such as NPV, IRR, and Payback Period) help in making better investment decisions</li></ul></li></ol> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 11</b>	<b>Course Name: Financial Management</b> <b>Topic: Techniques of Capital Budgeting- Traditional Technique</b>	<b>Course No.: MBA-205</b>
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<b>Objectives</b>	At the end of the lesson the student shall be able to: a. understand the Payback technique of Capital Budgeting b. analyze the Payback and ARR technique of Capital Budgeting c. understand the numericals based on Payback and ARR technique of Capital Budgeting
<b>Teaching Aids (if any)</b>	a. Power point presentation b. Handouts
<b>Teaching Development</b>	<p>1. Introduction (5 minutes) - Ask questions - What are the techniques of Capital Budgeting? - What is its scope? - Introduce the techniques of Capital Budgeting - Talk about different techniques of Capital Budgeting in a business firm</p> <p>2. Development (30 minutes) 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</p>



	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.
<b>Closure</b>	<ol style="list-style-type: none"><li>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</li><li>2. Homework<ul style="list-style-type: none"><li>-To go through the concept of Capital Budgeting</li><li>-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.</li></ul></li></ol> <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
<b>Evaluation</b>	<ol style="list-style-type: none"><li>1. Reflective Questions<ul style="list-style-type: none"><li>- What challenges do you face while working on numerical problems related to concepts like Time Value of Money or Capital Budgeting, and how can you overcome them?</li></ul></li></ol> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 13</b>	<b>Course Name: Financial Management</b> <b>Topic: Techniques of Capital Budgeting- Traditional Technique</b>	<b>Course No.: MBA-205</b>
<b>Objectives</b>	At the end of the lesson the student shall be able to: a. understand the Payback technique of Capital Budgeting b. analyze the Payback and ARR technique of Capital Budgeting c. understand the numericals based on Payback and ARR technique of Capital Budgeting	
<b>Teaching Aids (if any)</b>	a. Power point presentation b. Numericals	
<b>Teaching Development</b>	1. Introduction (5 minutes) - Ask questions - What are the techniques of Capital Budgeting? - What is its scope? - Introduce the techniques of Capital Budgeting - Talk about different techniques of Capital Budgeting in a business firm  2. Development (30 minutes) a) Solve numericals based on pay back method - Provide examples and scenarios where payback period is applicable. - Provide practical examples for better understanding Exercise (5 minutes) – - Discussion - Divide the class into groups and present them with a set of investment projects. Instruct each group to apply traditional methods (payback period, to evaluate the projects. Encourage discussions on the appropriateness of the chosen method and its limitations.	
<b>Closure</b>	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 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. Spend 5 minutes to wrap up and consolidate the learnings	



<b>Evaluation</b>	<p>1. Reflective Questions</p> <ul style="list-style-type: none"><li>- What challenges do you face while working on numerical problems related to concepts of payback method?</li></ul> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>
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<b>Lesson Plan No. 14</b>	<b>Course Name: Financial Management Topic: Techniques of Capital Budgeting- Traditional Technique</b>	<b>Course No.: MBA-205</b>
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<b>Objectives</b>	At the end of the lesson the student shall be able to: a. understand the ARR technique of Capital Budgeting b. analyze the ARR technique of Capital Budgeting c. understand the numericals based on ARR technique of Capital Budgeting
<b>Teaching Aids (if any)</b>	a. Power point presentation b. Numericals
<b>Teaching Development</b>	1. Introduction (5 minutes) - Ask questions - What are the techniques of Capital Budgeting? - What is its scope? - Introduce the techniques of Capital Budgeting - Talk about different techniques of Capital Budgeting in a business firm  2. Development (30 minutes) a) Solve numericals based on ARR method - Provide examples and scenarios where ARR is applicable. - Provide practical examples for better understanding Exercise (5 minutes) – - Discussion - Divide the class into groups and present them with a set of investment projects. Instruct each group to apply traditional methods (ARR method) to evaluate the projects. Encourage discussions on the appropriateness of the chosen method and its limitations.
<b>Closure</b>	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 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. Spend 5 minutes to wrap up and consolidate the learnings
<b>Evaluation</b>	1. Reflective Questions - What challenges do you face while working on numerical problems related to concepts of ARR method?



# Model Institute of Engineering & Technology (Autonomous) Lesson Plan

Kot Bhalwal, Jammu

	Spend 5 minutes to evaluate student assimilation of the lesson contents
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<b>Lesson Plan No. 15</b>	<b>Course Name: Financial Management</b> <b>Topic: Techniques of Capital Budgeting-Discounting Techniques</b>	<b>Course No.: MBA-205</b>
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<b>Objectives</b>	At the end of the lesson the student shall be able to: a. understand the numerical based on discounting techniques of Capital Budgeting
<b>Teaching Aids (if any)</b>	a. Power point presentation b. Use of white board
<b>Teaching Development</b>	1. <b>Introduction</b> (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. <b>Development</b> (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
<b>Closure</b>	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
<b>Evaluation</b>	1. Reflective Questions - What challenges do you face while working on numerical problems related to concepts? - Spend 5 minutes to evaluate student assimilation of the lesson contents



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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<b>Lesson Plan No. 16</b>	<b>Course Name: Financial Management</b> <b>Topic: Techniques of Capital Budgeting-Discounting Techniques</b>	<b>Course No.: MBA-205</b>
<b>Objectives</b>	At the end of the lesson the student shall be able to: a. understand the numerical based on discounting techniques of Capital Budgeting	
<b>Teaching Aids (if any)</b>	a. Power point presentation b. Use of white board	
<b>Teaching Development</b>	1. <b>Introduction</b> (5minutes) - Ask questions from previous lecture. - - Revise different techniques of capital budgeting  2. <b>Development</b> (30 minutes) - Solve numericals based on different techniques of capital Budgeting  Exercise (5 minutes) – - Discuss numerical problems in the class	
<b>Closure</b>	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Homework To go through the numerical based on Capital Budgeting 3. <a href="https://www.financestrategists.com/accounting/management-accounting/capital-budgeting-important-problems-and-solutions/">https://www.financestrategists.com/accounting/management-accounting/capital-budgeting-important-problems-and-solutions/</a>  Spend 5 minutes to wrap up and consolidate the learnings	
<b>Evaluation</b>	1. Reflective Questions - What challenges do you face while working on numerical problems related to concepts ? 2. Spend 5 minutes to evaluate student assimilation of the lesson contents	



<b>Lesson Plan No. 17</b>	<b>Course Name: Financial Management</b> <b>Topic: Techniques of Capital Budgeting-Discounting Techniques</b>	<b>Course No.: MBA-205</b>
<b>Objectives</b>	At the end of the lesson the student shall be able to: a. understand the numerical based on discounting techniques of Capital Budgeting	
<b>Teaching Aids (if any)</b>	a. Power point presentation b. Use of white board	
<b>Teaching Development</b>	1. <b>Introduction</b> (5minutes) - Ask questions from previous lecture. - - Revise different techniques of capital budgeting  2. <b>Development</b> (30 minutes) - Solve numericals based on different techniques of capital Budgeting  Exercise (5 minutes) – - Discuss numerical problems in the class	
<b>Closure</b>	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Homework To go through the numerical based on Capital Budgeting 3. <a href="https://www.financestrategists.com/accounting/management-accounting/capital-budgeting-important-problems-and-solutions/">https://www.financestrategists.com/accounting/management-accounting/capital-budgeting-important-problems-and-solutions/</a>  Spend 5 minutes to wrap up and consolidate the learnings	
<b>Evaluation</b>	1. Reflective Questions - What challenges do you face while working on numerical problems related to concepts? Spend 5 minutes to evaluate student assimilation of the lesson contents	



<b>Lesson Plan No. 18</b>	<b>Course Name: Financial Management</b> <b>Topic: Cost of Capital</b>	<b>Course No.: MBA-205</b>
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<b>Objectives</b>	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
<b>Teaching Aids (if any)</b>	a. Power point presentation b. White Board c. Handouts
<b>Teaching Development</b>	1. <b>Introduction</b> (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. <b>Development</b> (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) – - Numericals to be solved
<b>Closure</b>	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 <a href="https://efinancemanagement.com/investment-decisions/cost-of-preference-share-capital">-https://efinancemanagement.com/investment-decisions/cost-of-preference-share-capital</a> Spend 5 minutes to wrap up and consolidate the learnings



<b>Evaluation</b>	<p>1. Reflective Questions</p> <ul style="list-style-type: none"><li>- What challenges do you face while working on numerical problems related to concepts ?</li></ul> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>
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<b>Lesson Plan No. 19</b>	<b>Course Name: Financial Management</b> <b>Topic: Cost of Capital</b>	<b>Course No.: MBA-205</b>
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<b>Objectives</b>	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.
<b>Teaching Aids (if any)</b>	a. Power point presentation b. Handout
<b>Teaching Development</b>	1. <b>Introduction</b> (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. <b>Development</b> (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.
<b>Closure</b>	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><a href="https://corporatefinanceinstitute.com/resources/valuation/cost-of-capital/">https://corporatefinanceinstitute.com/resources/valuation/cost-of-capital/</a></p> <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
<b>Evaluation</b>	<p>1. Reflective Questions</p> <ul style="list-style-type: none"><li>- Why is WACC an important metric for financial decision-making, and how does it influence a company's investment and financing choices?</li><li>-</li><li>- How do changes in the cost of debt and equity impact the WACC, and what strategies can a company use to optimize its capital structure?</li><li>-</li><li>- In what ways can WACC help businesses assess the feasibility of new projects or expansion plans, and what risks should be considered in its calculation?</li></ul> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 20</b>	<b>Course Name: Financial Management</b> <b>Topic: Working Capital</b>	<b>Course No.: MBA-205</b>
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<b>Objectives</b>	At the end of the lesson the student shall be able to: a. understand the concept of Working Capital b. articulate the Relevance of working capital and its importance c. analyze the Operating and cash conversion cycle
<b>Teaching Aids (if any)</b>	a. Power point presentation b. Handouts
<b>Teaching Development</b>	1. <b>Introduction</b> (5 minutes) - 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. <b>Development</b> (30 minutes) a) Introduction - Define Working Capital - Highlight the significance of Working Capital - Purpose of Working Capital in business. b) Types of Working Capital - Meaning of Gross Working Capital - Meaning of Net Working Capital c) Need for Working Capital  d) Importance of Working Capital e) Gross operating and Cash Conversion 3. Exercise (5 minutes) – Think Pair and Share Activity- Students will be asked to analyze the purpose of working capital in business
<b>Closure</b>	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Homework - To go through the concept of Working Capital Management 3. Suggested Readings - <a href="https://efinancemanagement.com/working-capital-financing/working-capital-management">https://efinancemanagement.com/working-capital-financing/working-capital-management</a>



	Spend 5 minutes to wrap up and consolidate the learnings
<b>Evaluation</b>	<p>1. Reflective Questions</p> <ul style="list-style-type: none"><li>- Why is effective working capital management crucial for a company's financial health, and how does it impact day-to-day operations?</li><li>- How can a business balance the trade-off between liquidity and profitability when managing its working capital?</li><li>- What strategies can companies use to optimize their working capital, and how do factors like inventory management and credit policies influence it?</li></ul> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No. 21	Course Name: <b>Financial Management</b> Topic: <b>Working Capital Requirements</b>	Course No.: <b>MBA-205</b>
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<b>Objectives</b>	At the end of the lesson the student shall be able to: a. analyse various factors affecting working capital b. articulate the Relevance of estimating Working capital requirements c. analyse various sources of financing of current assets
<b>Teaching Aids (if any)</b>	a. Power point presentation b. Handouts
<b>Teaching Development</b>	1. <b>Introduction (5 minutes)</b> - Ask questions - What is permanent or temporary working capital? - How to estimate working capital requirements? - Talk about the ways of estimating working capital requirements  2. <b>Development (30 minutes)</b> a) Introduction Highlight the significance of temporary and Permanent Working Capital b) Factors affecting Working Capital c) Highlight the method of calculating working capital requirements. d) Numericals based on working capital  3. <b>Exercise (5 minutes) –</b> Discussion on working capital requirement
<b>Closure</b>	1. Summarize the Lesson Learning Outcomes and get affirmation from students on these. 2. Homework - To go through numericals problems on working capital management  3. Suggested Readings - <a href="https://razorpay.com/learn/factors-affecting-working-capital-requirement/">https://razorpay.com/learn/factors-affecting-working-capital-requirement/</a> - Financial Management by M.Y.Khan Spend 5 minutes to wrap up and consolidate the learnings



<b>Evaluation</b>	<p>1. Reflective Questions</p> <ul style="list-style-type: none"><li>- Why is effective working capital management crucial for a company's financial health, and how does it impact day-to-day operations?</li><li>-</li><li>- How can a business balance the trade-off between liquidity and profitability when managing its working capital?</li><li>-</li><li>- What strategies can companies use to optimize their working capital, and how do factors like inventory management and credit policies influence it?</li></ul> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>
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<b>Lesson Plan No. 22</b>	<b>Course Name: Financial Management</b> <b>Topic: Calculation of Working Capital Requirements</b>	<b>Course No.: MBA-205</b>
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<b>Objectives</b>	At the end of the lesson the student shall be able to: a. understand the significance of working capital in business operations. b. analyse the components of working capital. c. develop the skills to calculate the working capital requirement through numerical examples.
<b>Teaching Aids (if any)</b>	a. Power point presentation with numericals b. Handouts
<b>Teaching Development</b>	<ol style="list-style-type: none"><li><b>1. Introduction (5 minutes)</b><ul style="list-style-type: none"><li>- Ask questions</li><li>- What is the difference between a company's current assets and current liabilities?</li><li>- Emphasize the importance of working capital in maintaining day-to-day operations and financial stability</li><li>- Talk about the ways of estimating working capital requirements</li></ul></li><li><b>2. Development (15 minutes)</b><ol style="list-style-type: none"><li><b>a.Components of Working Capital:</b><ul style="list-style-type: none"><li>• Define current assets (cash, accounts receivable, inventory) and current liabilities (accounts payable, short-term debt).</li><li>• Discuss the dynamic nature of these components in response to business activities.</li></ul></li><li><b>b.Calculation of Working Capital Requirement:</b><ul style="list-style-type: none"><li>• Introduce the formula: Working Capital Requirement = (Inventory + Accounts Receivable) - (Accounts Payable).</li><li>• Use numerical examples to guide students through the calculation process.</li><li>• Discuss the interpretation of positive and negative working capital requirements.</li><li>•</li></ul></li></ol><p><b>Numerical Exercises: (20 mins)</b></p><ul style="list-style-type: none"><li>• Provide numerical exercises with varying business scenarios.</li><li>• Walk through solutions step by step, encouraging class participation.</li></ul></li></ol>



	<ul style="list-style-type: none"><li>• Include scenarios with changes in sales, inventory</li></ul>
<b>Closure</b>	<ol style="list-style-type: none"><li>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</li><li>2. Homework<ul style="list-style-type: none"><li>- To go through numericals problems on working capital requirement</li><li>- 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</li></ul></li><li>3. Suggested Readings<ul style="list-style-type: none"><li>- <a href="https://razorpay.com/learn/factors-affecting-working-capital-requirement/">https://razorpay.com/learn/factors-affecting-working-capital-requirement/</a></li><li>- Financial Management by M.Y.Khan</li></ul></li></ol> <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
<b>Evaluation</b>	<ol style="list-style-type: none"><li>1. Reflective Questions<ul style="list-style-type: none"><li>- What challenges do you face while working on numerical problems related to concepts ?</li></ul></li><li>2. 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.</li></ol> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 23</b>	<b>Course Name: Financial Management</b> <b>Topic: Calculation of Working Capital Requirements</b>	<b>Course No.: MBA-205</b>
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<b>Objectives</b>	At the end of the lesson the student shall be able to: a. understand the significance of working capital in business operations. b. analyse the components of working capital. c. develop the skills to calculate the working capital requirement through numerical examples.
<b>Teaching Aids (if any)</b>	a. Power point presentation with numericals b. Handouts
<b>Teaching Development</b>	<ol style="list-style-type: none"><li><b>1. Introduction (5 minutes)</b><ul style="list-style-type: none"><li>- Ask questions</li><li>- What are Current Assets?</li><li>- What are Current Liabilities?</li><li>- Talk about the ways of estimating working capital requirements</li></ul></li><li><b>2. Development (15 minutes)</b><ol style="list-style-type: none"><li><b>a..Calculation of Working Capital Requirement:</b><ul style="list-style-type: none"><li>• Introduce the formula: Working Capital Requirement = (Inventory + Accounts Receivable) - (Accounts Payable).</li><li>• Use numerical examples to guide students through the calculation process.</li><li>• Discuss the interpretation of positive and negative working capital requirements.</li><li>•</li></ul></li><li><b>Numerical Exercises: (20 mins)</b><ul style="list-style-type: none"><li>• Provide numerical exercises with varying business scenarios.</li><li>• Walk through solutions step by step, encouraging class participation.</li><li>• Include scenarios with changes in sales, inventory</li></ul></li></ol></li></ol>
<b>Closure</b>	<ol style="list-style-type: none"><li>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</li><li>2. Homework<ul style="list-style-type: none"><li>- To go through numericals problems on working capital requirement</li><li>- Assign additional numerical exercises for homework, focusing on different industries and</li></ul></li></ol>



	<p>business situations. Require students to submit their solutions along with explanations for their calculation</p> <p>3. Suggested Readings</p> <ul style="list-style-type: none"><li>- <a href="https://razorpay.com/learn/factors-affecting-working-capital-requirement/">https://razorpay.com/learn/factors-affecting-working-capital-requirement/</a></li><li>- Financial Management by M.Y.Khan</li></ul> <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
<b>Evaluation</b>	<p>1. Reflective Questions</p> <ul style="list-style-type: none"><li>- What challenges do you face while working on numerical problems related to concepts ?</li></ul> <p>2. 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>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 24</b>	<b>Course Name: Financial Management</b> <b>Topic: Cash Management</b>	<b>Course No.: MBA-205</b>
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<b>Objectives</b>	At the end of the lesson the student shall be able to: a. Understand the importance of effective cash management in a business. b. Learn the principles and techniques of cash management. c. Develop practical skills for optimizing cash flow.
<b>Teaching Aids (if any)</b>	a. Power point presentation b. Handouts
<b>Teaching Development</b>	<ol style="list-style-type: none"><li>1. Introduction (5 minutes)<ul style="list-style-type: none"><li>- Ask questions</li><li>- What is the critical role of cash in business operations?</li><li>- Introduce the concept of cash management as the process of optimizing the use and availability of cash.</li><li>- Highlight the significance of cash in meeting short-term obligations and seizing strategic opportunities.</li></ul></li><li>2. Development (30 minutes)<ol style="list-style-type: none"><li>a) Importance of Cash Management:<ul style="list-style-type: none"><li>• Explain why effective cash management is crucial for a business's survival and growth.</li><li>• Discuss the impact of poor cash management on liquidity, operational efficiency, and profitability.</li></ul></li><li>b) Principles of Cash Management:<ul style="list-style-type: none"><li>• Cover principles such as cash inflow and outflow forecasting, maintaining a cash reserve, and optimizing the cash conversion cycle.</li><li>• Discuss the trade-offs between holding too much or too little cash.</li></ul></li><li>c) Cash Management Techniques:<ul style="list-style-type: none"><li>• Explore various techniques including cash budgeting, float management, and the use of cash concentration accounts.</li><li>• Discuss the advantages and limitations of each technique.</li></ul></li></ol><p>Exercises: (5 mins)</p><ul style="list-style-type: none"><li>• Encourage group discussions and presentations to</li></ul></li></ol>



	share their findings.
<b>Closure</b>	<ol style="list-style-type: none"><li>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</li><li>2. Homework<ul style="list-style-type: none"><li>- 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.</li><li>- Suggested Readings<ul style="list-style-type: none"><li><a href="https://corporatefinanceinstitute.com/resources/career-map/sell-side/capital-markets/cash-management/">https://corporatefinanceinstitute.com/resources/career-map/sell-side/capital-markets/cash-management/</a></li><li>- Financial Management by M.Y.Khan</li></ul></li></ul></li></ol> <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
<b>Evaluation</b>	<ol style="list-style-type: none"><li>1. Reflective Questions<ul style="list-style-type: none"><li>- Why is efficient cash management essential for a business, and how does it impact overall financial stability?</li><li>- What challenges do companies face in maintaining an optimal cash balance, and how can they overcome them?</li><li>- How can businesses use cash flow forecasting to improve decision-making and prevent liquidity crises?</li></ul></li><li>2. 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.</li></ol> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No. 25	Course Name: Financial Management Topic: Numericals on Cash Management	Course No.: MBA-205
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<b>Objectives</b>	At the end of the lesson the student shall be able to: a. Understand the importance of effective cash management in businesses. b. Develop skills in calculating and analyzing various cash management ratios. c. Apply numerical techniques to assess and improve cash flow.
<b>Teaching Aids (if any)</b>	a. Power point presentation with numericals b. Handouts
<b>Teaching Development</b>	<ol style="list-style-type: none"><li><b>Introduction (5 minutes)</b><ul style="list-style-type: none"><li>- Highlight the importance of maintaining sufficient liquidity to meet short-term obligations and to capitalize on opportunities.</li><li>- Emphasize how efficient cash management contributes to the overall financial health of a company.</li><li>- Talk about the ways of calculating cash management ratios</li></ul></li><li><b>Development (10 minutes)</b><ol style="list-style-type: none"><li><b>Cash Conversion Cycle (CCC):</b> 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.</li><li><b>Working Capital Ratio:</b> 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.</li><li><b>Cash Budgeting:</b> 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.</li></ol><ol style="list-style-type: none"><li><b>Operating Cash Flow:</b> 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.</li></ol></li></ol> <p><b>Numerical Exercises: (25 mins)</b></p> <ul style="list-style-type: none"><li>• Provide numerical exercises with varying business scenarios.</li><li>• Walk through solutions step by step, encouraging</li></ul>



	class participation.
<b>Closure</b>	<ol style="list-style-type: none"><li>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</li><li>2. Homework<ul style="list-style-type: none"><li>- Assign numerical problems related to cash management for individual practice.</li><li>- Include questions that involve calculating working capital ratios, CCC, and operating cash flow.</li><li>- Ask students to analyze the financial health of a hypothetical company based on the provided financial statements</li></ul></li><li>3. Suggested Readings<ul style="list-style-type: none"><li>- Financial Management by M. Y. Khan</li><li>- Financial Management by IM Pandey</li></ul></li></ol> <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
<b>Evaluation</b>	<ol style="list-style-type: none"><li>1. Reflective Questions<ul style="list-style-type: none"><li>- Why is efficient cash management essential for a business, and how does it impact overall financial stability?</li><li>- What challenges do companies face in maintaining an optimal cash balance, and how can they overcome them?</li><li>- How can businesses use cash flow forecasting to improve decision-making and prevent liquidity crises?</li></ul></li></ol> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



Lesson Plan No. 26	Course Name: <b>Financial Management</b> Topic: <b>Receivable Management</b>	Course No.: <b>MBA-205</b>
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<b>Objectives</b>	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.
<b>Teaching Aids (if any)</b>	a. Power point presentation with numericals b. Handouts
<b>Teaching Development</b>	<ol style="list-style-type: none"><li><b>Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>Briefly review the importance of accounts receivable in a business context.</li><li>Emphasize the need for effective receivable management to ensure timely collections and maintain a healthy cash flow.</li></ul></li><li><b>Development</b> (40 minutes)<ul style="list-style-type: none"><li>Calculation of Accounts Receivable Turnover Ratio: Provide examples of financial data and guide students through the calculation of the accounts receivable turnover ratio.</li><li>Discuss the significance of this ratio in assessing how efficiently a company is collecting its receivables.</li><li>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.</li><li>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.</li><li>Present a scenario involving credit policy decisions.</li></ul></li></ol>



<b>Closure</b>	<ol style="list-style-type: none"><li>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</li><li>2. Homework<ul style="list-style-type: none"><li>-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.</li></ul></li><li>3. Suggested Readings<ul style="list-style-type: none"><li>- Financial Management by M.Y.Khan</li><li>- Financial Management by IM Pandey</li></ul></li></ol> <p>Spend 5 minutes to wrap up and consolidate the learnings</p>
<b>Evaluation</b>	<ol style="list-style-type: none"><li>1. Reflective Questions<ul style="list-style-type: none"><li>- Why is efficient receivable management essential for a business, and how does it impact overall financial stability?</li><li>- What challenges do companies face in maintaining an optimal cash balance, and how can they overcome them?</li></ul></li></ol> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>



<b>Lesson Plan No. 27</b>	<b>Course Name: Financial Management</b> <b>Topic: Financial and Operating Leverage</b>	<b>Course No.: MBA-205</b>
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<b>Objectives</b>	At the end of the lesson the student shall be able to: a. understand the concept of capital structure b. articulate the Relevance of operating Leverage c. analyze the effects and degree of Operating Leverage
<b>Teaching Aids (if any)</b>	a. Power point presentation b. White board
<b>Teaching Development</b>	<ol style="list-style-type: none"><li>1. <b>Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>- Ask questions</li><li>- What is leverage?</li><li>- What is its scope?</li><li>- Introduce the concept of leverage</li><li>- Talk about different leverages</li><li>-</li></ul></li><li>2. <b>Development</b> (30 minutes)<ol style="list-style-type: none"><li>a. <b>Financial Leverage:</b><ul style="list-style-type: none"><li>• Discuss the concept of financial leverage and its impact on a company's capital structure.</li><li>• Introduce financial leverage ratios, such as the debt-to-equity ratio and interest coverage ratio.</li><li>• Explain how changes in financial leverage affect a company's profitability and risk.</li></ul></li><li>b. <b>Operating Leverage:</b><ul style="list-style-type: none"><li>• Define operating leverage and its relationship with fixed and variable costs.</li><li>• Present operating leverage ratios, including the degree of operating leverage (DOL).</li><li>• Discuss how changes in sales volume impact a company's operating income due to operating leverage.</li></ul></li><li>c. <b>Numerical Illustrations:</b><ul style="list-style-type: none"><li>• Work through numerical examples to calculate financial leverage ratios and operating leverage.</li><li>• Illustrate scenarios where changes in sales or financial structure influence a company's profitability.</li></ul></li></ol><p><b>Exercise (5 minutes):</b> Facilitate a class discussion where students share their findings and insights.</p></li></ol>



<b>Closure</b>	<ol style="list-style-type: none"><li>1. Summarize the Lesson Learning Outcomes and get affirmation from students on these.</li><li>2. Homework<ul style="list-style-type: none"><li>- To go through the concept of Operating Leverage</li><li>- Evaluate the accuracy and depth of understanding demonstrated by students in solving the assigned numerical problems and analyzing real-world examples of leverage management.</li></ul></li><li>3. Suggested Readings: Financial management by I.M Pandey <a href="https://www.investopedia.com/terms/l/leverage.asp">https://www.investopedia.com/terms/l/leverage.asp</a> - <a href="https://www.wallstreetmojo.com/operating-leverage/">https://www.wallstreetmojo.com/operating-leverage/</a></li></ol>
<b>Evaluation</b>	<ol style="list-style-type: none"><li>1. Reflective Questions<ul style="list-style-type: none"><li>- How do financial and operating leverages impact a company's profitability and risk, and how can businesses find the right balance between the two?</li><li>- What are the potential risks of high financial leverage, and in what situations can it be beneficial for a company?</li><li>- How does operating leverage influence a firm's cost structure, and what role does it play in decision-making during periods of economic uncertainty?</li></ul></li></ol> <p>Spend 5 minutes to evaluate student assimilation of the lesson contents</p>