

Pre-Content/ Content Post-Content	Learning Outcome/Objectives	
	General	Specific
<u>Pre-Content</u> The requirements of funds by business to carry out its various activities is called business finance. A business can raise funds from various sources. <u>Content</u> Depending on the situation, purpose, cost and associated risk, a choice may be made about the source to be used. .Equity shares represents the ownership capital of a company. Debenture represents the loan capital of a company and the holders of debentures are the creditors. <u>Post-content</u> With the opening up of an economy and the operations of the business organisations becoming global, Indian companies have an access to funds in global capital market.	Students will be able to ✓ State the meaning, nature and importance of business finance; ✓ Classify the various sources of business finance; ✓ Evaluate merits and limitations of various sources of finance; ✓ Identify the international sources of finance; and ✓ Examine the factors that affect the choice of an appropriate source of finance.	Students will be able to ✓ Discuss the nature and significance of business finances. ✓ Identify the requirements of business; ✓ Explain the short-terms sources of business finances. ✓ Distinguish between owners' funds and borrowed funds; ✓ Discuss the features, merits and limitations of various sources of finance. The sources of funds available to a business include retained earnings, trade credit, public deposits, issue of shares and debentures, loans from commercial banks, financial institutions and international sources of finance. ✓ Examine the international sources of finance.

Home Work /Assignments

NCERT back exercise is given as home task.

Assignment sheet is also given

Questions taken in the class were also asked to solve

Teacher's Activity	Student's Activity	Teacher's Observation And Remedial
Teacher will explain that a business cannot function unless adequate funds are made available to it. The teacher will explain how a clear assessment of the Financial needs and the identification of various sources of finance, therefore, is a significant aspect of running a business organization. Teacher will elaborate how Equity shares represent the ownership of a company and thus the capital raised by issue of such shares is known as ownership capital or owner's funds. The debenture issued by a company is an acknowledgment that the company has borrowed a certain amount of money, which it promises to repay at a future date. Teacher will guide that with liberalisation and globalisation of the economy, Indian companies have started generating funds from international markets. The international sources from where the funds can be procured include foreign currency loans from commercial banks, financial assistance provided by international agencies and development banks, FDIs and issue of financial instruments (GDRs/ ADRs/ FCCBs) in international capital markets.	Students will understand that for carrying out various activities, business requires money. Finance, therefore, is called the life blood of any business. The students will classify the requirement of finance on the basis of time, need and ownership: a) Owner's funds means funds that are provided by the owners of an enterprise, which may be a sole trader or partners or shareholders of a company. Issue of equity shares and retained earnings are the two important sources from where owner's funds can be obtained. b) 'Borrowed funds' on the other hand, refer to the funds raised through loans or borrowings. The sources for raising borrowed funds include loans from commercial banks, loans from financial institutions, issue of debentures, public deposits and trade credit. Such sources provide funds for a specified period, on certain terms and conditions and have to be repaid after the expiry of that period. The students will appreciate that with the opening up of an economy and the operations of the business organisations becoming global, Indian companies have also an access to funds in global capital market.	Teacher will write her observations after completion of the topic.

Teaching Aids : Active inspire, NCERT Book, PPT

Methodology/Innovative Methods: Discussion, Recall, Explanation, Question-Answer method, problem solving

Interdisciplinary Links: Sociology, Geography, Information technology, Entrepreneurship Economics