

Pre-Content/content Post-Content	Learning Outcome/Objectives	
	General	Specific
<u>Pre-Content</u> Almost all business activities require some finance. Finance is needed to establish a business, to run it, to modernize it, to expand, or diversify it. <u>Content</u> Financial Management is concerned with optimal procurement as well as usage of finance. For optimal procurement, different available sources of finance are identified and compared in terms of their costs and associated risks. <u>Post-content</u> Good financial management aims at mobilisation of financial resources at a lower cost and deployment of these in most lucrative activities. Financial decision-making is concerned with three broad decisions which are Investment Decision, Financing Decision, Dividend Decision	Students will be able to ✓ Explain the meaning of business finance; ✓ Describe financial management; ✓ Explain the role of financial management in our enterprise; ✓ Discuss objectives of financial management and how they could be achieved ✓ Explain the meaning and importance of financial planning; ✓ State the meaning of capital structure; ✓ Analyse the factors affecting the choice of an appropriate capital structure; ✓ State meaning of fixed capital and working capital; and ✓ Analyse the factors affecting the requirement of fixed and working capital.	Students will be able to ✓ Explain the meaning and objectives of financial management. ✓ Appreciate the role of financial management. ✓ Discuss the scope of financing, investing and dividend decisions. ✓ Describe the meaning and importance of financial planning. ✓ Explain the concept of capital structure and the factors determining it. ✓ Define the concept of fixed capital and the factors affecting the fixed capital requirements. ✓ Define the concept of working and describe the factors affecting working capital requirements of a company.

Home Work /Assignments

NCERT back exercise is given as home task.

Questions taken in the class were also asked to solve.

Case studies relating to above topic will be discussed and extra questions for practice will be given.

Teacher's Activity	Student's Activity	Teacher's Observation And Remedial
The teacher will explain how Financial Management is concerned with optimal procurement as well as usage of finance. The teacher will discuss that for optimal procurement, different available sources of finance are identified and compared in terms of their costs and associated risks. Primary aim of financial management is to maximise shareholder's wealth, which is referred to as the Wealth Maximisation concept. The teacher will elaborate that Financial decision-making is concerned with three broad decisions which are Investment Decision, Financing Decision, Dividend Decision The teacher will appreciate that the objective of financial planning is to ensure that enough funds are available at right time. The teacher will illustrate the concept of 'Trading on Equity' and factors affecting Capital structure, which refers to the mix between owners and borrowed funds. The teacher will discuss the factors affecting the requirement of fixed capital and working capital as every business needs funds to finance its fixed assets and current assets.	Students will recapitulate the topic of 'sources of Business Finance' done by them in class XI. Students will understand the difference between the concepts of Profit maximization and Wealth maximization. They will understand the importance of Financial Planning. Student will appreciate the three major decisions under Financial Management. Firstly, Capital Budgeting or Investment Decision and the factors affecting them. Students will analyse the importance of Debt Equity ratio as done by them in accountancy and thereafter will understand the Financial Leverage concept and the factors affecting capital structure. They will also enumerate the factors affecting Dividend Decision. Students will list the factors affecting the requirement of fixed and working capital	Teacher will write her observations after completion of the topic.

Teaching Aids : Active inspire, NCERT Book, PPTs

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

Interdisciplinary Links: Psychology, Economics, Accountancy, Entrepreneurship and Maths.

Coordinator

Vice-Principal

Principal