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PCET'S
S. B. Patil Institue of Management

COURSE FILE CONTENT
202 - Financial Management

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Kirti Sudhakar Dharwadkar
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PCET'S

S. B. Patil Institue of Management

COURSE FILE

INDEX

SR. NO.	PARTICULARS	REMARK
1	Syllabus of the Course, Course Outcomes	✓
2	Program Educational Objectives, Program Outcomes, Program Specific Outcomes	✓
3	Course Outcome-Program Outcome & Program Specific Outcomes Mapping	✓
4	Session Plan	✓
5	Innovative Practices in Teaching	✓
6	University Question Papers (Previous)	✓
7	Sample Questions	✓
8	Individual Time Table	✓
9	Comprehensive Concurrent Evaluation Details (Planned)	✓
10	Concurrent Evaluation and Course Outcome Mapping	✓
11	Attendance Record	✓
12	Notices of Concurrent Evaluation (Including Annexures)	✓
13	Concurrent Evaluation Marks List	✓
14	Concurrent Evaluation Sample (Submitted by Students) (Best, Average & Poor)	✓
15	Attendance Report	✓
16	Session Plan Status Report	ERP
17	University Marks Breakup	✓
18	Course Outcome Attainment Level	✓
19	Compensation Report	NA
20	Remedial Action Taken	NA
21	Received Circulars (Individual) (If Any)	NA
22	Any Other Relevant Document	NA

COMMON FILE

SR. NO.	PARTICULARS
1	Academic Calender
2	Internal Credit Scheme
3	Time-Table
4	Result Analysis
5	Received Circulars
6	Course Outcomes Attainment

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Approved by :
Dr. Kirti Dharwadkar
Director, SBPIM

1. Syllabus of the Course, Course Outcomes

CO201.4	ANALYSING	EXAMINE marketing issues pertaining to Marketing Mix and Marketing Plan in the context of real world marketing offering (commodities, goods, services, e-products/ e-services
CO201.5	EVALUATING	EXPLAIN the interrelationships between various elements of Marketing mix in the context of real world marketing offering (commodities, goods, services, e-products/ e-services
CO201.6	CREATING	DESIGN a marketing plan for a real world marketing offering (commodities, goods, services, e-products/ e-services.)

1. **Product:** Meaning, The Role of Product as a market offering, Goods & Services Continuum Classification of consumer products- convenience, shopping, shopping, unsought goods. Classification of industrial products- materials and parts, capital items, supplies and services. The Product Hierarchy, Product Systems and Mixes, Product Line Analysis, Product Line Length, the Customer Value Hierarchy. New Product Development - Need, Booz Allen & Hamilton Classification Scheme for New Products, New Product Development Process - Idea Generation to commercialization. Branding: Concept, Definition and Commodity vs. Brand, Product Vs Brand, and Concept of Brand equity. (7 + 2)
2. **Pricing:** Meaning, The Role of Pricing, Importance and Factors influencing pricing decisions. Setting the Price: Setting pricing objectives, Determining demand, Estimating costs, Analyzing competitors' pricing, Selecting pricing method, selecting final price. Adapting the Price: Geographical pricing, Price discounts & allowances, Promotional pricing, Differentiated pricing, concept of transfer pricing, Dynamic pricing (surge pricing, auction pricing), Pricing in online marketing (free, premium, freemium). Price Change: Initiating & responding to price changes. (7 + 2)
3. **Place**: Meaning, The Role of Marketing Channels, Channel functions & flows, Channel Levels, Channel Design Decisions - Analyzing customers' desired service output levels, establishing objectives & constraints, Identifying & evaluating major channel alternatives. Channel Options - Introduction to Wholesaling, Retailing, Franchising, Direct marketing, Introduction to Omni channel & hybrid channel options. Market Logistics Decisions - Order processing, Warehousing, Inventory, and Logistics. (7 + 2)
4. **Promotion:** Meaning, The role of marketing communications in marketing effort. Communication Mix Elements, Introduction to Advertising, Sales Promotion, Personal Selling, Public Relations, Direct Marketing. Concept of Integrated Marketing Communications (IMC), Developing Effective Communication - Communication Process, Steps in Developing effective marketing communication - identifying target audience, determining communication objectives, designing a message, Choosing media, Selecting message source, Collecting feedback. Shaping the overall promotion mix: promotional mix strategy, push-pull strategies. (7 + 2)
5. **Product Level Planning:** Preparation & evaluation of a product level marketing plan, Nature & contents of Marketing Plans - Executive Summary, Situation Analysis, Marketing Strategy, Financials, Control. Marketing Evaluation & Control - Concept, Process & types of control - Annual Plan Control, Profitability Control, Efficiency Control, Strategic Control, Marketing audit. (7 + 2)

Note: Real world examples / cases are expected to be analyzed in the class as well as included in the examination.

Suggested Text Books:

1. Marketing Management, Philip Kotler, Kevin Lane Keller, Abraham Koshy, Mithileshwar Jha, Pearson
2. Marketing Management, Rajan Saxena, TMGH
3. Marketing, Lamb Hair Sharma, Mc Daniel, Cengage Learning

Suggested Reference Books:

1. Principles of Marketing, Philip Kotler, Gary Armstrong, Prafulla Agnihotri, Ehasan Haque, Pearson
2. Marketing Management- Text and Cases, Tapan K Panda, Excel Books
3. Marketing Management, Ramaswamy & Namakumari, Macmillan.
4. Marketing Whitebook

Semester II		202 – Financial Management
3 Credits	LTP: 2:1:1	Compulsory Generic Core Course

Course Outcomes: On successful completion of the course the learner will be able to

CO#	COGNITIVE ABILITIES	COURSE OUTCOMES
CO202.1	REMEMBERING	DESCRIBE the basic concepts related to Financial Management, Various techniques of Financial Statement Analysis, Working Capital, Capital Structure, Leverages and Capital Budgeting.
CO202.2	UNDERSTANDING	EXPLAIN in detail all theoretical concepts throughout the syllabus

CO202.3	APPLYING	PERFORM all the required calculations through relevant numerical problems.
CO202.4	ANALYSING	ANALYZE the situation and • comment on financial position of the firm • estimate working capital required • decide ideal capital structure • evaluate various project proposals
CO202.5	EVALUATING	EVALUATE impact of business decisions on Financial Statements, Working Capital, Capital Structure and Capital Budgeting of the firm
CO202.6	CREATING	CREATE Common Size Comparative Statements, Comparative Financial Statements using Ratio Analysis (Year-wise, Industry – wise), Comparative Proposals using Capital Budgeting Techniques

1. **Business Finance:** Introduction to Business Finance, Meaning and Definition of Financial Management, Objectives of Financial Management- (Profit Maximization and Wealth Maximization), Modern Approach to Financial Management- (Investment Decision, Financing Decision, Dividend Policy Decision), Finance and its relation with other disciplines, Functions of Finance Manager **(3+2)**
2. **Techniques of Financial Statement Analysis:** Introduction, Objectives of financial statement analysis, various techniques of analysis viz Common Size Statements, Comparative Statements, Trend Analysis, Ratio Analysis, Funds Flow Statement & Cash Flow Statement **(10 + 2)**
3. **Working Capital Management:** Meaning of Working Capital, its components& types, Operating Cycle, Factors affecting working capital, Estimation of working capital requirement. (Total Cost Method & Cash Cost Method) **(8 + 2)**
4. **Capital Structure:** Meaning and Factors affecting Capital Structure, Different sources of finance. Concept and measurement of Cost of Capital (measurement of Specific Cost and WACC), Trading on Equity, Concept of Leverages and its types.**(6 + 2)**
5. **Capital Budgeting:** Meaning, Definition of Capital Budgeting, Time value of money.Tools of evaluation of the project based on traditional techniques and modern techniques - ARR, Payback Period, Discounted Payback Period, NPV, PI & IRR **(6+2)**

Note: Numerical Problems will be asked on following topics only—

1. Common Size Statements
2. Comparative Statements
3. Trend Analysis
4. Ratio Analysis (Calculation of ratios plus its interpretation)
5. Estimation of working capital requirement (Total Cost Method & Cash Cost Method)
6. Operating Cycle
7. Measurement of Specific Cost (Cost of Equity, Preference, Retained Earnings and Debt) and WACC
8. Capital Structure
9. Leverages
10. Capital Budgeting (ARR, Payback Period, Discounted Payback Period, NPV, PI & IRR)

Suggested Text Books:

1. Financial Management, Shashi K. Gupta and R.K. Sharma (Kalyani Publication)
2. Basics of Financial Management, V.K. Saxena and C.D.Vashist (Sultan Chand & Sons)
3. Financial Management, A Contemporary Approach, Rajesh Kothari (SAGE)
4. Financial Management, Dr. Mahesh Abale & Dr. Shriprakash Soni (Himalaya Publishing House Pvt. Ltd.)
5. Working Capital Management, Theory and Practice, Dr. P. Periasamy (Himalaya Publishing House)
6. Financial Management, I M Pandey (Vikas Publishing House Pvt. Ltd)
7. Fundamentals of Financial Management, A.P.Rao (Everest Publishing House)
8. Advanced Financial management, N.M. Vechalekar

Suggested Reference Books:

1. Financial Management, Rajiv Srivastava and Anil Misra (OXFORD University Press)
2. Financial Management, Ravi Kishore (Taxmann)
3. Financial management, V.K. Bhalla (S. Chand)
4. Financial Management, Jonathan Berk, Peter DeMarzo and Ashok Thampy (Pearson Publication)

Semester II		**203 – Human Resource Management**
3 Credits	**LTP: 2:1:1**	**Compulsory Generic Core Course**

Course Outcomes: On successful completion of the course the learner will be able to

2. Program Educational Objectives, Program Outcomes, Program Specific Outcomes

PIMPRI CHINCHWAD EDUCATION TRUST'S
S B PATIL INSTITUTE OF MANAGEMENT
Sector No.26,Pradhikaran,Nigdi,Pune-44, Ph.No.020-2765 6900
E-mail ID: sbpatilmba@gmail.com Website: www.sbpatilmba.com

PROGRAMME EDUCATIONAL OBJECTIVES (PEO'S)

PEO- 1	Graduates of the MBA program will successfully integrate core, cross-functional and inter-disciplinary aspects of management theories, models and frameworks with the real world practices and the sector specific nuances to provide solutions to real world business, policy and social issues in a dynamic and complex world.
PEO- 2	Graduates of the MBA program will possess excellent communication skills, excel in cross-functional, multidisciplinary, multi-cultural teams, and have an appreciation for local, domestic and global contexts so as to manage continuity, change, risk, ambiguity and complexity.
PEO- 3	Graduates of the MBA program will be appreciative of the significance of Indian ethos and values in managerial decision making and exhibit value centered leadership.
PEO- 4	Graduates of the MBA program will be ready to engage in successful career pursuits covering a broad spectrum of areas in corporate, non-profit organizations, public policy, entrepreneurial ventures and engage in lifelong learning.
PEO- 5	Graduates of the MBA program will be recognized in their chosen fields for their managerial competence, creativity & innovation, integrity & sensitivity to local and global issues of social relevance and earn the trust & respect of others as inspiring, effective and ethical leaders, managers, entrepreneurs, intrapreneurs and change agents.

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PROGRAMME OUTCOMES (POs)

PO – 1	**Generic and Domain Knowledge** - Ability to articulate, illustrate, analyze, synthesize and apply the knowledge of principles and frameworks of management and allied domains to the solutions of real-world complex business issues
PO – 2	**Problem Solving & Innovation** - Ability to Identify, formulate and provide innovative solution frameworks to real world complex business and social problems by systematically applying modern quantitative and qualitative problem solving tools and techniques.
PO – 3	**Critical Thinking** - Ability to conduct investigation of multidimensional business problems using research based knowledge and research methods to arrive at data driven decisions
PO – 4	**Effective Communication** - Ability to effectively communicate in cross-cultural settings, in technology mediated environments, especially in the business context and with society at large
PO – 5	**Leadership and Team Work** - Ability to collaborate in an organizational context and across organizational boundaries and lead themselves and others in the achievement of organizational goals and optimize outcomes for all stakeholders.
PO – 6	**Global Orientation and Cross-Cultural Appreciation**: Ability to approach any relevant business issues from a global perspective and exhibit an appreciation of Cross Cultural aspects of business and management.
PO – 7	**Entrepreneurship** - Ability to identify entrepreneurial opportunities and leverage managerial & leadership skills for founding, leading & managing startups as well as professionalizing and growing family businesses.
PO – 8	**Environment and Sustainability** - Ability to demonstrate knowledge of and need for sustainable development and assess the impact of managerial decisions and business priorities on the societal, economic and environmental aspects.
PO – 9	**Social Responsiveness and Ethics** - Ability to exhibit a broad appreciation of the ethical and value underpinnings of managerial choices in a political, cross-cultural, globalized, digitized, socio-economic environment and distinguish between ethical and unethical behaviors & act with integrity.
PO – 10	**Life Long Learning** – Ability to operate independently in new environment, acquire new knowledge and skills and assimilate them into the internalized knowledge and skills.

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PROGRAMME SPECIFIC OUTCOMES (PSO'S)

PSO ED	Primed with Entrepreneurial Competencies and proficient with Industry knowhow.
PSO RE	Instilled with Research oriented analytical and Critical thinking capability for rational decision making.
PSO MKT	Competency in Managing Marketing and interdisciplinary courses, equipped with classical & contemporary frameworks to analyze, conceptualize and develop marketing strategy in a creative, ethical & sustainable business environment.
PSO FIN	Professionally equipped with business, people and leadership skills to understand and implement knowledge associated with financial markets, services, institutions, instruments, corporate & personal finance.
PSO HRM	Professional competencies in managing Human Resource and allied field with an ability to develop Organizational Policies, Processes, Evaluation Techniques in accordance with contemporary legal framework in accordance with national & global perspective.
PSO OSCM	Professionally equipped with the principles of operations & supply chain domain which are key requisites for production and service-based operations in business environment. Capable of improving the performance of organizations by applying classical, contemporary practices and emerging models.
PSO BA	Professionally competent to apply data analytical techniques, understand quantitative and qualitative tools, work on utilizing statistical data, visualization of data to navigate and solve problems in the business environment.
PSO RABM	Demonstrate application of management fundamentals in the functional areas of Rural and Agricultural business in Indian context.
PSO PHM	Possess comprehension of the core and basic knowledge associated with the profession of pharmacy and healthcare; enabling application of management fundamentals in pharmaceutical companies.
PSO THM	Professional competency to apply managerial, conceptual, leadership, analytical, skills in tourism, hotel, travel & transport and hospitality related industry.
PSO IB	Professional competency of global business and technology, cross cultural diversity, ethics and values, perspective of International finance and documentations to solve business problems.

3. Course Outcome-Program Outcome & Program Specific Outcomes Mapping

P.C.E.T'S
S. B. PATIL INSTITUTE OF MANAGEMENT

CO - PO MAPPING

202 - GC – 08 - Financial Management

CO NO.	Cognitive Ability	Program Outomes / Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6
			Generic and Domain Knowledge	Problem Solving & Innovation	Critical Thinking	Effective Communication	Leadership and Team Work	Global Orientation and Cross-Cultural Appreciation
CO202.1	REMEMBERING	DESCRIBE the basic concepts related to Financial Management, Various techniques of Financial Statement Analysis, Working Capital, Capital Structure, Leverages and Capital Budgeting.	Highly Learner will be able to describe various concepts of financial management	Slightly Learner will be able to gain knowledge related to various formulas for problem solving	Slightly Learner will be able to gain knowledge related to various concepts to think critically	Slightly Learner will be able to communicate the learnings by remebering the various concepts	Slightly Learner will be able to work in team to learn leadership	Slightly Learner will be able to gain knowledge related to various concepts of cross culture and global operations
CO202.2	UNDERSTANDING	EXPLAIN in detail all theoretical concepts throughout the syllabus	Highly Learner will able to understand and relate theories to practical situations	Moderately Learner will able to select relevant formulas	Moderately Learner will be able to undertand the concept and will think critically	Moderately Learner will be able to communicate different concepts	Slightly Learner will be able to explain thought in team and to lead the decision making	Slightly Learner will be able to learn and explain the global orientation and cross culture appreciation of business
CO202.3	APPLYING	PERFORM all the required calculations through relevant numerical problems.	Highly Learner will be able to apply domain knowledge to solve numericals.	Highly Learner will be able to design solution framework	Moderately Learner will be able to identify the business problem.	Slightly Learner will be able present necessary calculation in structured manner.	Slightly Learner will be able to apply domain knowledge to lead and team team work	slightly Learner will be able to apply domain knowledge to solve numericals.
CO202.4	ANALYSING	ANALYZE the situation and comment on financial position of the firm, estimate working capital required, decide ideal capital structure, evaluate various project proposals	Highly Learner will be able to provide the reasoning based on knowledge gained	Highly Learner will be able to identify financial and non-financial perspective of business situations through numerical solutions.	Highly Learner will be able to analyse identified problems and may provide options for decision making.	Moderately Learner will be able to correlate and present analyzed problems and probable solutions	Moderately Learner will be able to play role of facilitator for decision making	slightly Learner will be able to analyse the global orientation
CO202.5	EVALUATING	EVALUATE impact of business decisions on Financial Statements, Working Capital, Capital Structure and Capital Budgeting of the firm	Highly Learner will be able to evaluate financial impact of the decision and provide the probable solutions.	Highly Learner will be able to measure the impact of financial and non-financial aspects through solution framework.	Highly Learner will be able to critically evaluate options and arrive at feasible solution.	Highly Learner will be equipped to explain rational decision	Moderately Learner will be able to take rational decision as a leader.	Slightly Learner will be equipped to explain rational decision in global orientation
CO202.6	CREATING	CREATE Common Size Comparative Statements, Comparative Financial Statements using Ratio Analysis (Year-wise, Industry – wise), Comparative Proposals using Capital Budgeting Techniques	Highly Learner will be able to create Common Size Comparative Statements, Comparative Financial Statements & Comparative Proposals using Capital Budgeting Techniques	Highly Learner will be able to identify and analyse problems through financial statements	Highly Learner will be able to identify and analyse	Highly Learner will able to communicated financial information for informed decision making	Slightly Learner will able to make decisions with the help of created financial statements	Slightly Learnet will able to understand global practices

CO NO.	Cognitive Ability	Program Outomes / Course Outcomes	PO7	PO8	PO9	PO10	PSO	PSO
			Entrepreneurship	Environment and Sustainability	Social Responsiveness and Ethics	LifeLong Learning	ED	RE
CO202.1	REMEMBERING	DESCRIBE the basic concepts related to Financial Management, Various techniques of Financial Statement Analysis, Working Capital, Capital Structure, Leverages and Capital Budgeting.	Moderately	Slightly	Moderately	Moderately	Moderately	Slightly
			Learner will get insights of financial management for sole propritorship	Learner will get insights of business sustainability	Learner will gain knoweldge of accounting principles	Learner will be able to relate accounting conpects to real life situations	Learner will get insights of financial management for develop the entrepreneurship	Learner will get insights of various concepts to do the further research
CO202.2	UNDERSTANDING	EXPLAIN in detail all theoretical concepts throughout the syllabus	Moderately	Slightly	Slightly	Moderately	Moderately	Slightly
			Learner will be able to explain prerequisities for requirements for sole proprietorship.	Learner will be able to learn and explain the enviornmental and sustainability	Learner will be able to correlate accounting principles with financial and non-financial business situations.	Learner will be able to differentiate among types of business.	Learner will be able to explain prerequisities for requirements for sole proprietorship.	Learner will be able to research the concepts to get insights of business
CO202.3	APPLYING	PERFORM all the required calculations through relevant numerical problems.	Moderately	Slightly	Slightly	Moderately	Moderately	Moderately
			Learner will be able to apply knowledge for entrepreneurial activity	Learner will be able to apply knowledge for business environment and sustainability	Learner will be able to apply knowledge to implement etical practices	Learner will be able to use numerical calculations to solve business problems.	Learner will be able to apply knowledge for day to day business.	Learner will be able to research by applying the knowledge
CO202.4	ANALYSING	ANALYZE the situation and comment on financial position of the firm, estimate working capital required, decide ideal capital structure, evaluate various project proposals	Highly	Slightly	Slightly	Moderately	Highly	Highly
			Learner will be analyze financial and non-financial elements as an entrepreneur	Learner will be able to take decisions that lead to sustainability of the business	Learner will be able to analyze ethical and unethical behaviour of financial and non-financial aspects of business.	Learner will be able to independently analyze key financial and non-financial situtations	Learner will be analyze financial and non-financial elements as an entrepreneur	Learner will be able analyse and research to get insights of business operations
CO202.5	EVALUATING	EVALUATE impact of business decisions on Financial Statements, Working Capital, Capital Structure and Capital Budgeting of the firm	Highly	Moderately	Moderately	Moderately	Highly	Highly
			Learner will acquire skills to evaluate real time business situations.	Learner will be able to evaluate the impact of financial decisions on sustainability of the business	Learner will be able to evaluate the impact of ethical and unethical practices on financial decisions.	Learner will be able to independently evaluate key financial & non-financial situtations and take rational business decisions	Learner will acquire skills to evaluate real time business situations.	Learner will be able to evaluate the concepts to do research to seek solutions
CO202.6	CREATING	CREATE Common Size Comparative Statements, Comparative Financial Statements using Ratio Analysis (Year-wise, Industry – wise), Comparative Proposals using Capital Budgeting Techniques	Highly	Slightly	Moderately	Highly	Highly	Highly
			Learner will able to analyse companies financial performance for financial feasibility	Learner will able to identiofy the sub components of balance sheet related to CSR	Learner will able to repoprt financial information correctly	Learner will able to use learned concepts throughout life for financial statements	Learner will able to analyse companies financial performance for financial feasibility	Learner will be able analyse and research to get financial insights of business operations

Dr. Anishkumar

Dr. Sanjay

4. Session Plan

P.C.E.T.'S

S.B. PATIL INSTITUTE OF MANAGEMENT

Session Plan

Course Code :	202 : GC - 08	Course Name:- Financial Management							
Semester :	II								
Type of Course :	Generic Core Course								
No. of Session Per week : 4 (1 Hour X 4)									
Best Book	Title	Author				Publication			
Book : 1	Financial Management	Khan & Jain				Taxmann Publication			
Book : 2	Financial Management	Ravi Kishore				Taxmann Publication			
Sr. No.	Unit	Sub Topic	No. of Sessions		Teaching Method	Teaching Material	Learning Material	CO	PO / PSO
1	CHAPTER : ONE Business Finance	Introduction to Business Finance, Meaning and Definition of Financial Management	1	5	Lecture / Discussion	Powerpoint / Green Board	Chapter 1 from Financial Management by Ravi Kishore, pp - 1-2	1, 2	1, 7, 10, 11, 13
		Objectives of Financial Management- (Profit Maximization and Wealth Maximization)	1		Discussion / Participative	Powerpoint / Green Board	https://www.managementstudyguide.com/financial-planning.htm	1, 2	1, 10, 11, 12, 13
		Modern Approach to Financial Management- (Investment Decision, Financing Decision, Dividend Policy Decision)	1		Lecture / Discussion	Powerpoint / Green Board	Chapter 1 from Financial Management by Ravi Kishore, pp - 5-8	1, 2	1, 3, 10, 11, 12, 13
		Modern Approach to Financial Management- (Investment Decision, Financing Decision, Dividend Policy Decision)	1		Lecture / Discussion	Powerpoint / Green Board	Chapter 1 from Financial Management by Ravi Kishore, pp - 5-8	1, 2	1, 3, 10, 11, 12, 13
		Finance and its relation with other disciplines, Functions of Finance Manager	1		Lecture / Participative	Powerpoint / Green Board	http://eclass.bsnvpgcollege.co.in/Admin/WebDoc/pdf/Econtent_Pdf_BusinessFinance.pdf	1, 2	1, 2, 3, 7, 9, 10, 13
		Introduction, Objectives of financial statement analysis	1		Lecture / Participative	Powerpoint / Green Board	Chapter 2 from Financial Management by Ravi Kishore, pp - 35-43 & 50	1, 2	1, 10, 11, 12. 13
		Various techniques of analysis viz Common Size Statements, Comparative Statements, Trend Analysis	1		Lecture / Participative	Powerpoint / Green Board	https://www.myaccountingcourse.com/financial-statements	1, 2, 3,6	1, 4, 10, 11, 12, 13
		Various techniques of analysis viz Common Size Statements, Comparative Statements, Trend Analysis	1		Lecture / Problem Solving	Green Board / Excel	Chapter 2 from Financial Management by Ravi Kishore, pp - 50-56	1, 2, 3, 4, 5,6	1, 2, 3, 4, 7, 9, 10, 11, 12, 13
		Ratio Analysis	1		Lecture / Participative	Powerpoint / Green Board	Chapter 3 from Financial Management by Ravi Kishore, pp - 61-77	1, 2	1, 2, 3, 4, 7, 9, 10, 11, 12, 13

Sr. No.	Unit	Sub Topic	No. of Sessions		Teaching Method	Teaching Material	Learning Material	CO	PO / PSO
2	CHAPTER : TWO Techniques of Financial Statement Analysis	Ratio Analysis	1	12	Lecture / Problem Solving	Green Board / Excel	Chapter 3 from Financial Management by Ravi Kishore, pp - 61-77	1, 2, 3, 4, 5,6	1, 2, 3, 4, 7, 9, 10, 11, 12, 13
		Ratio Analysis	1		Lecture / Problem Solving	Green Board / Excel	Chapter 3 from Financial Management by Ravi Kishore, pp - 61-77	1, 2, 3, 4, 5,6	1, 2, 3, 4, 7, 9, 10, 11, 12, 13
		Ratio Analysis	1		Case Study	Green Board / Excel	Chapter 3 from Financial Management by Ravi Kishore, pp - 61-77	1, 2, 3, 4, 5,6	1, 2, 3, 4, 7, 9, 10, 11, 12, 13
		Ratio Analysis & Trend Analysis	1		Lecture / Problem Solving	Green Board / Excel	Chapter 3 from Financial Management by Ravi Kishore, pp - 61-77	1, 2, 3, 4, 5,6	1, 2, 3, 4, 7, 9, 10, 11, 12, 13
		Ratio Analysis	1		Lecture / Problem Solving	Green Board / Excel	Chapter 3 from Financial Management by Ravi Kishore, pp - 61-77	1, 2, 3, 4, 5,6	1, 2, 3, 4, 7, 9, 10, 11, 12, 13
		Funds Flow Statement & Cash Flow Statement	1		Lecture / Participative	Power Point / Green Board / Excel	Chapter 4 from Financial Management by Ravi Kishore, pp - 112-122 & Chapter 5 from Financial Management by Ravi Kishore, pp -144-154	1, 2, 3	1, 2, 3, 4, 7, 9, 10, 11, 13
		Funds Flow Statement	1		Lecture / Problem Solving	Green Board / Excel	Chapter 4 from Financial Management by Ravi Kishore, pp - 112-122	1, 2, 3, 4, 5	1, 2, 3, 4, 7, 9, 10, 11, 13
		Cash Flow Statement	1		Lecture / Problem Solving	Green Board / Excel	Chapter 5 from Financial Management by Ravi Kishore, pp -144-154	1, 2, 3, 4, 5	1, 2, 3, 4, 7, 9, 10, 11, 13
3	CHAPTER : THREE Working Capital Management	Meaning of Working Capital, its components	1	9	Lecture / Participative	Powerpoint / Green Board	Chapter 14 from Financial Management by Ravi Kishore, pp -441-443	1, 2	1, 7, 10, 13
		Types of working capital	1		Discussion / Participative	Powerpoint / Green Board	Chapter 14 from Financial Management by Ravi Kishore, pp -443-446	1, 2	1, 7, 10, 13
		Operating Cycle	1		Lecture / Participative	Powerpoint / Green Board	Chapter 14 from Financial Management by Ravi Kishore, pp -446-450	1, 2, 3, 4, 5	1, 7, 10, 13
		Factors affecting working capital	1		Lecture / Participative	Powerpoint / Green Board	Chapter 14 from Financial Management by Ravi Kishore, pp -446-455	1, 2	1, 4, 7, 10, 13
		Estimation of Eorking Capital Requirement. (Total Cost Method)	1		Lecture / Participative	Powerpoint / Green Board	Chapter 14 from Financial Management by Ravi Kishore, pp -461-466	1, 2, 3, 4, 5	1, 4, 7, 10, 11, 12, 13
		Estimation of Eorking Capital Requirement. (Total Cost Method)	1		Lecture /Problem Solving	Green Board / Excel	Chapter 14 from Financial Management by Ravi Kishore, pp -476-479	1, 2, 3, 4, 5	1, 4, 7, 10, 11, 12, 13
		Estimation of Working Capital Requirement. (Cash Cost Method)	1		Lecture /Problem Solving	Green Board / Excel	Chapter 14 from Financial Management by Ravi Kishore, pp -480-482	1, 2, 3, 4, 5	1, 2, 3, 4, 7, 10, 11, 12, 13
		Estimation of Working Capital Requirement. (Cash Cost Method)	1		Lecture /Problem Solving	Green Board / Excel	Chapter 14 from Financial Management by Ravi Kishore, pp -480-482	1, 2, 3, 4, 5	1, 2, 3, 4, 7, 10, 11, 12, 13
		Estimation of working capital requirement. (Total Cost Method & Cash Cost Method)	1		Discussion / Problem Solving	Green Board / Excel	Chapter 14 from Financial Management by Ravi Kishore, pp -461-482	1, 2, 3, 4, 5	1, 2, 3, 4, 7, 10, 11, 12, 13

Sr. No.	Unit	Sub Topic	No. of Sessions		Teaching Method	Teaching Material	Learning Material	CO	PO / PSO
4	CHAPTER : FOUR Capital Structure	Meaning, Different sources of finance	1	9	Lecture / Participative	Powerpoint/Green Board	Chapter 9 from Financial Management by Ravi Kishore, pp -251-253	1, 2	1, 2, 3, 4, 5, 7, 8, 9, 10, 11, 12, 13
		Factors affecting Capital Structure	1		Discussion / Participative	Powerpoint / Green Board	Chapter 9 from Financial Management by Ravi Kishore, pp -253-255	1, 2	1, 2, 3, 4, 5, 7, 8, 9, 10, 11, 12, 13
		Concept and measurement of Cost of Capital (measurement of Specific Cost)	1		Lecture / Participative	Power Point / Green Board / Excel	Chapter 8 from Financial Management by Ravi Kishore, pp -220-237	1, 2	1, 2, 3, 4, 5, 7, 8, 9, 10, 11, 12, 13
		Concept and measurement of Cost of Capital (measurement of Specific Cost)	1		Lecture / Problem Solving	Green Board / Excel	Chapter 8 from Financial Management by Ravi Kishore, pp -220-237	1, 2, 3, 4, 5	1, 2, 3, 4, 5, 7, 8, 9, 10, 11, 12, 13
		Concept and measurement of Cost of Capital (measurement of Specific Cost)	1		Discussion / Problem Solving	Green Board / Excel	Chapter 8 from Financial Management by Ravi Kishore, pp -220-237	1, 2, 3, 4, 5	1, 2, 3, 4, 5, 7, 8, 9, 10, 11, 12, 13
		Weighted Average Cost of Capital	1		Discussion / Participative	Power Point / Green Board / Excel	Chapter 8 from Financial Management by Ravi Kishore, pp -220-237	1, 2, 3, 4, 5	1, 2, 3, 4, 5, 7, 8, 9, 10, 11, 12, 13
		Measurement of Cost of Capital (measurement of Specific Cost and WACC)	1		Discussion / Problem Solving	Green Board / Excel	Chapter 8 from Financial Management by Ravi Kishore, pp -220-237	1, 2, 3, 4, 5	1, 2, 3, 4, 5, 7, 8, 9, 10, 11, 12, 13
		Trading on Equity, Concept of Leverages and its types.	1		Discussion / Participative	Power Point / Green Board / Excel	Chapter 6 from Financial Management by Ravi Kishore, pp -171-186	1, 2, 3, 4, 5	1, 2, 3, 4, 5, 7, 8, 9, 10, 13
		Leverages (Numerical)	1		Discussion / Problem Solving	Green Board / Excel	Chapter 6 from Financial Management by Ravi Kishore, pp -171-186	1, 2, 3, 4, 5	1, 2, 3, 4, 5, 7, 8, 9, 10, 11, 12, 13
		Meaning, Definition of Capital Budgeting	1		Lecture / Participative	Powerpoint / Green Board	Chapter 12 from Financial Management by Ravi Kishore, pp -362-363	1, 2	1, 7, 10, 11, 12, 13
		Time value of money	1		Lecture / Participative	Powerpoint / Green Board	Chapter 7 from Financial Management by Ravi Kishore, pp -202-216	1, 2	1,7,10,11, 12, 13
		Tools of evaluation of the project based on traditional techniques and modern techniques	1		Lecture / Participative	Power Point / Green Board / Excel	Chapter 12 from Financial Management by Ravi Kishore, pp -362-363	1, 2	1, 7, 10, 11, 12, 13
		Acounting Rate of Return	1		Lecture / Problem Solving	Green Board / Excel	Chapter 12 from Financial Management by Ravi Kishore, p -366	1, 2, 3, 4, 5,6	1, 2, 3, 4, 5, 7, 10, 11, 12, 13
		Payback Period, Discounted Payback Period	1		Lecture / Problem Solving	Green Board / Excel	Chapter 12 from Financial Management by Ravi Kishore, pp -363-365 &373	1, 2, 3, 4, 5,6	1, 2, 3, 4, 5, 7, 10, 11, 12, 13

Sr. No.	Unit	Sub Topic	No. of Sessions		Teaching Method	Teaching Material	Learning Material	CO	PO / PSO
5	CHAPTER : FIVE Capital Budgeting	Net Present Value	1	10	Lecture / Problem Solving	Green Board / Excel	Chapter 12 from Financial Management by Ravi Kishore, pp -367-368	1, 2, 3, 4, 5,6	1, 2, 3, 4, 5, 7, 10, 11, 12, 13
		Net Present Value	1		Discussion / Problem Solving	Green Board / Excel	Chapter 12 from Financial Management by Ravi Kishore, pp -367-368	1, 2, 3, 4, 5,6	1, 2, 3, 4, 5, 7, 10, 11, 12, 13
		Profitability Index	1		Lecture / Problem Solving	Green Board / Excel	Chapter 12 from Financial Management by Ravi Kishore, pp -372-373	1, 2, 3, 4, 5,6	1, 2, 3, 4, 5, 7, 10, 11, 12, 13
		Internal Rate of Return	1		Lecture / Problem Solving	Green Board / Excel	Chapter 12 from Financial Management by Ravi Kishore, pp -369-372	1, 2, 3, 4, 5,6	1, 2, 3, 4, 5, 7, 10, 11, 12, 13
		Internal Rate of Return	1		Discussion / Problem Solving	Green Board / Excel	Chapter 12 from Financial Management by Ravi Kishore, pp -369-372	1, 2, 3, 4, 5,6	1, 2, 3, 4, 5, 7, 10, 11, 12, 13
	Total		45	45					

Ref. Book	Title	Author	Publication
Book 1	Financial Management	Shashi K. Gupta and R.K. Sharma	Kalyani Publication
Book 2	Financial Management	I M Pandey	Vikas Publishing House Pvt. Ltd

Prepared by:		Approved by:
Dr. Sanjay Gaikwad Dr. Anishkumar Karia		Dr. Kirti Dharwadkar Director, SBPIM

READINGS

1 Salient Features of Traditional and Modern Approaches to Financial Management - https://www.owlgen.in/contrast-the-salient-features-of-traditional-and-modern-approaches-to-financial-management
2 Ratio Analysis - https://www.investopedia.com/terms/r/ratioanalysis.asp
3 An Introduction to Capital Budgeting - https://www.investopedia.com/articles/financial-theory/11/corporate-project-valuation-methods.asp
4 Cost of Capital - https://www.investopedia.com/terms/c/costofcapital.asp

TEXT BOOKS (about two standard texts - e.g. TMGH, PHI, etc.)

1 Financial Management, R. P. Rustagi, Galgotia Publications
2 Financial Management, Dr. Mahesh Abale & Dr. Shriprakash Soni, Himalaya Publishing House Pvt. Ltd.

Sr. No.	Unit	Sub Topic	No. of Sessions	Teaching Method	Teaching Material	Learning Material	CO	PO / PSO

CASES (between 5-8 standard cases)

1 Financial Statements Examples – Amazon Case Study - https://corporatefinanceinstitute.com/resources/knowledge/accounting/financial-statements-example-amazon-case-study/

2 http://www.untag-smd.ac.id/files/Perpustakaan_Digital_1/FINANCIAL%20MANAGEMENT%20Case%20Studies%20Financial%20Management.pdf

RESEARCH PAPERS (upto 3 classical research publications relevant to the subject (if applicable))

1 Franco Modigliani and Merton H. Miller (1958). The Cost of Capital, Corporation Finance and the Theory of Investment, The American Economic Review, Vol. 48, No. 3 (Jun., 1958), pp. 261-297.

2 Myers, S. (1984). The Capital Structure Puzzle. The Journal of Finance, Vol. XXXIX (3)

3 Abhiman Das, Arti Grover, Ramana Nanda, Ejaz Ghani and William Kerr Infrastructure and Finance: Evidence from India's GQ Highway Network. Working Paper 19-121, Harvard Business School.

MAGAZINES (upto 5 national magazines with relevant sections indicated)

1 Capital Market
2 Dalal Street
3 The Management Accountant
4 India Today
5 The Economist

JOURNALS (between 3 - 5 articles/papers from national / international journals with volume, issue no and pages indicated along with)

1 IIMB Management Review — Roopali Batra, Satish Verma (2017). Capital budgeting practices in Indian companies. IIMB Management Review (2017) 29, 29–44

2 Vikalpa

3 Indian Journal of Finance

4 Narinder Pal Singh, Mahima Bagga (2019). The Effect of Capital Structure on Profitability: An Empirical Panel Data Study. Jindal Journal of Business Research 8(1) 65–77.

Websites (relevant websites with complete URLS)

https://www.bseindia.com/
https://www.nseindia.com/
https://www.moneycontrol.com/
https://www.investopedia.com/

CASES (between 5-8 standard cases)

1 Financial Statements Examples – Amazon Case Study - https://corporatefinanceinstitute.com/resources/knowledge/accounting/financial-statements-example-amazon-case-study/

2 http://www.untag-smd.ac.id/files/Perpustakaan_Digital_1/FINANCIAL%20MANAGEMENT%20Case%20Studies%20Financial%20Management.pdf

RESEARCH PAPERS (upto 3 classical research publications relevant to the subject (if applicable))

1 Franco Modigliani and Merton H. Miller (1958). The Cost of Capital, Corporation Finance and the Theory of Investment, The American Economic Review, Vol. 48, No. 3 (Jun., 1958), pp. 261-297.

2 Myers, S. (1984). The Capital Structure Puzzle. The Journal of Finance, Vol. XXXIX (3)

3 Abhiman Das, Arti Grover, Ramana Nanda, Ejaz Ghani and William Kerr Infrastructure and Finance: Evidence from India's GQ Highway Network. Working Paper 19-121, Harvard Business School.

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2 Vikalpa

3 Indian Journal of Finance

4 Narinder Pal Singh, Mahima Bagga (2019). The Effect of Capital Structure on Profitability: An Empirical Panel Data Study. Jindal Journal of Business Research 8(1) 65–77.

Websites (relevant websites with complete URLS)

https://www.bseindia.com/
https://www.nseindia.com/
https://www.moneycontrol.com/
https://www.investopedia.com/

5. Innovative Practices in Teaching

PIMPRI CHINCHWAD EDUCATION TRUST'S

S. B. PATIL INSTITUTE OF MANAGEMENT

202 Financial Management

Innovative Practices in Teaching

Following exceptional and innovative teaching practices adopted to teach the subject.

Sr. No.	Innovative Teaching Practices	Description	Outcome
1	Flipped Classroom	1. A flipped classroom is **structured around the idea that lecture or direct instruction is not the best use of class time**. Instead students encounter information before class, freeing class time for activities that involve higher order thinking. 2. Students will be provided with the **reading material and learning videos** of Financial Management. Students will read reading material and watch learning videos at home and in depth discussion will take place in the classroom along with problem solving.	1. Student will able to remember and recall basic concepts related to financial management. 2. Students will able to understand and explain various concepts of financial management.
2	Case Study	1. In a case study, students apply their knowledge to real life scenarios, requiring them to synthesize a variety of information and make recommendations. 2. Small cases related to financial statements, TVM, working capital, capital budgeting and	1. Students will able to apply formulas of ratios, TVM, operating cycle, cost of capital etc. 2. Students will able to compute determine and analyse financial performance of the company.

		cost of capital will be given to the students. Students will calculate various ratios, prepare common size and comparative FS, TVM operating cycle, EBIT-EPS analysis etc under the guidance of faculty.	
3	Statement Correction / Intentional Mistakes	1. The instructor provides statements, readings, proofs, or other material that contains errors. The students are charged with finding and correcting the errors. 2. Students will be provided with computation of ratios, cost of capital, operating cycle, capital budgeting etc. with some errors. They need to detect the error and rectify it with its valid explanation.	1. Students will able to apply correct formulas and explain reason of errors with its corrections.
4	Group Work / Project	1. Group work or project can be assigned to students to gain deep knowledge and experiential learning. 2. A group of 5 students will be created at the beginning of the semester. Each group will be provided with two cases of financial statement analysis. They need to apply various techniques of financial statement analysis like ratios, trend analysis, comparative and common size statements to evaluate the performance of the company.	1. Students will able to evaluate financial performance, prepare comparative and common size statements, working capital statement etc.

Dr. Sanjay S. Gaikwad
Course Teacher

6. University Question Papers (Previous)

Sem II 202 FM

October - 2022 (2019 Patt)

Total No. of Questions : 5]

SEAT No. :

PA-4166

[Total No. of Pages : 4

[5946]-202
M.B.A.
GC-08 : FINANCIAL MANAGEMENT
(2019 Pattern) (Semester-II)

Time : 2½ Hours] *[Max. Marks : 50*

Instructions to the candidates:

1) *All questions carry 10 marks each.*
2) *All questions are compulsory.*
3) *In case of answering numericals, working notes should be part of the answer.*
4) *Simple/Non-scientific calculator is alllwed.*

Q1) Attempt any Five: **[5 × 2 = 10]**

a) Enlist the functions of a finance manager.

b) What is a "common size statement?"

c) What is financial leverage? How is it different from operating leverage?

d) Discuss in brief the concept of Net Present Value (NPV)

e) What is 'Trading on Equity'?

f) Differentiate between current ratio & quick ratio/acid test ratio.

g) Cost of equity capital K_e is always more than cost of Debt capital K_d" This statement is

i) False ii) True iii) Can't say

Q2) Answer any Two: **[2 × 5 = 10]**

1) Elaborate the determinants of capital structure.

2) Discuss in brief the factors responsible for determining the need of working capital.

3) Compare the traditional methods of capital budgeting with the modern methods/techniques of capital budgeting.

4) What are Turnover Ratios ? Explain any two turnover ratios.

P.T.O.

IMMP015141 103.121.69.182 21/02/2023 09:29:39 pnq-static-18

Q3) a) Following data is extracted from the books of XYZ ltd.

	(Rs)
sales	5,00,000
less: variable cost	1,50,000
contribution	3,50,000
less: fixed cost	1,00,000
EBIT	2,50,000
less: Interest	50,000
EBT	2,00,000

Calculate: i) Degree of operating leverage.
ii) Degree of Financial leverage.
iii) Degree of combined leverage.

Also,

Calculate DOL, DFL & DCL if sales increase by 6% with other factors remaining same.

OR

b) Based on the given information of PQR Ltd,

Calculate: i) Gross profit ratio
ii) Current ratio
iii) Stock Turnover Ratio (based on COGS)
iv) Debt equity ratio
v) Average collection period.

Income statement of PQR Ltd.

	(Rs)
sales	10,00,000
raw materials consumed	2,00,000
wages	2,00,000
manufacturing expenses	1,00,000
cost of goods sold	5,00,000
administrative expenses	50,000
selling & distribution expenses	50,000
Net profit	4,00,000

Balance sheet of PQR Ltd as on 31st March

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Equity capital	2,00,000	Fixed assets	2,50,000
Reserves	1,50,000	Stock	2,50,000
Debentures	2,00,000	Debtors	1,00,000
Creditors	1,00,000	Cash & bank	1,00,000
Bank O.D.	50,000		
Total	7,00,000	Total	7,00,000

Q4) a) Alfa Ltd has currently an ordinary share capital of Rs. 25 lakh, consisting of Rs. 25,000 shares of Rs. 100 each.

The management is planning to raise another Rs. 20 lakh to finance a major programme of expansion through one of the 3 financial plans, given below.

i) Entirely through Equity Shares

ii) Rs.5 lakh through equity shares & Rs.15 lakh through long-term borrowings at 16% P.A. interest.

iii) Rs.10 lakh through ordinary shares & Rs.10 lakh through preference shares with 14% dividend.

This company is expected to earn EBIT of Rs.8 lakh. Assuming a tax rate of 35% determine the EPS in each alternative & comment on implications of financial leverage. Which alternative should be selected?

OR

b) XYZ Ltd sells its products on a gross profit of 20% on sales. Following information is extracted from its annual accounts for the year ended on 31st March.

Sales at 3 month's credit	Rs. 40,00,000
Raw material	Rs. 12,00,000
Wages- avg time lag 15 days	Rs. 9,60,000
Mfg.expenses-paid one month in arrears	Rs. 12,00,000
Admin. expenses, paid one month in arrears	Rs. 4,80,000
Sales promotion expenses-payable half yearly in advance.	Rs. 2,00,000

This company enjoys one month's credit from its suppliers of raw materials & maintains 2 month's stock of raw materials & 1½ month's stock of finished goods. Cash balance of Rs.1,00,000 is maintained. Assuming 10% margin, findout the working capital needs of XYZ Ltd.

Q5) a) ABC Ltd, whose cost of capital is 10% is considering two mutually exclusive projects X & Y. The details of which are:

Particulars		Project X(Rs.)	Project Y(Rs.)
Investment :		70,000	70,000
Cash inflow : year	1	10,000	50,000
	2	20,000	40,000
	3	30,000	20,000
	4	45,000	10,000
	5	60,000	10,000
		1,65,000	1,30,000

Calculate NPV, P I of Project X & Project Y. Which project should be selected? Why?
PVF @ 10% for year 1 to 5 are (0.909, 0.826, 0.751, 0.683, 0.621)

OR

b) Calculate the cost of capital in following cases.

i) X Ltd issues 12% debentures of face value Rs.100 each & realizes Rs.95 per debenture. These debentures are redeemable after 10 years at a premium of 10%

&

ii) Y Ltd issues 14% preference shares of face value of Rs.100 each at Rs.92 these shares are repayable (redeemable) at par after 12 years. Assume that both the companies are paying income tax at 50%.

APR - 2022 (2019 PCM)

Total No. of Questions : 5]

P6869

SEAT No. :

[Total No. of Pages : 5

[5860] - 202
M.B.A. - I
202 : GC - 08 : FINANCIAL MANAGEMENT
(2019 Pattern) (Semester - II)

Time : 2½ Hours] *[Max. Marks : 50*

Instructions to the candidates:

1) *All questions are compulsory.*
2) *Figures to the right indicate full marks.*
3) *Use of simple calculator is allowed.*

Q1) Answer the following Multiple Choice Question (Any 5). **[10]**

i) Funds are financial resources in the form of:

a) Corporate capital b) Business Funds

c) Cash Equivalents d) All of these

ii) The sum of short term and long therm sources of finance is know as :

a) Capital structure b) Both of these

c) Financial structure d) None of these

iii) The decisions of investing in long term or fixed assets on the basis of cost - benefit analysis or risk - return analysis are known as:

a) Working capital decisions b) Financial Decisions

c) Capital budgeting decision d) None of these

iv) The decisions relating to the use of profit or income of an entity or organization are known.

a) Finance decision b) Dividend decisions

c) Investment decision d) Any of these

v) The concept that value of a rupee to be received in future is less than the value of a rupee on hand today is named as what.

a) Recovery factor concept b) Time value of money

c) Compounding factor concept d) None of these

vi) The method of converting the amount of cash and cash equivalents value in present is known as:

a) Compounding b) Annuity

c) Discounting d) None of these

P.T.O.

vii) The decisions which are concerned with allocation of funds to the short term investment proposal are known as:

a) Capital investment b) Working Capital decisions

c) Capital budgeting d) None of these

viii) Through leaverage analysis the financial manager measure the relationship between.

a) Cost and earning b) Sales revenue and earning

c) Cost and sales revenue d) Cost sales, revenue and earning

Q2) Write short notes: (Any 2) **[10]**

a) Financial forecasting.

b) Factoring.

c) Operating cycle.

d) Trading on equity.

Q3) The following is the Balance Sheet of Global India Pvt. Ltd .., Ahmednagar as on 31st March 2022. **[10]**

Balance Sheet as on 31.03.2022.

Liabilities	Amount	Assets	Amount
Share capital	2,00,000	Land and Building	1,40,000
Profit and loss A/C	30,000	Plant and Machinery	3,50,000
General Reserve	40,000	Stock in Trade	2,00,000
12% Debenture	4,20,000	Debtors	1,00,000
Creditors	1,00,000	Bills Receivable	10,000
Bills payable	50,000	Bank	40,000
Total	8,40,000	Total	8,40,000

Calculate:

1) Current Ratio.

2) Quick Ratio.

3) Inventory to working capital.

4) Debt to Equity.

5) Proprietary Ratio.

OR

The following Balance Sheet of Amrish Ltd. in as follow:

Balance Sheet As on 31.03.2022

Liabilities	Amount	Assets	Amount
Equity capital	1,00,000	Goodwill	5,00,000
6% per share	5,00,000	Plant and Machinery	6,00,000
General Reserve	1,00,000	Land and Building	7,00,000
Profit and loss A/c	4,00,000	Further	1,00,000
provision for tax	1,76,000	Inventory	6,00,000
Bills payable	1,24,000	Bills Receivable	30,000
Bank o/d	20,000	Debtor	1,50,000
Creditors	80,000	Bank	2,00,000
12% Debenture	5,00,000	Short term Investment	20,000
Total	29,00,000	Total	29,00,000

Calculate:

i) Current Ratio.

ii) Liquid Ratio.

iii) Current Asset to Fix Asset.

iv) Debt to Equity.

v) Proprietary Ratio.

Q4) a) Swaraj Ltd. is considering investing in a project that is expected to cost ₹ 12,00,000 and has an effective life of 5 year. The projected cash inflow for this period is as follows: **[5]**

Year	Amount (₹)
1	3,00,000
2	3,00,000
3	4,50,000
4	4,50,000
5	7,50,000

Calculate:

i) Pay Back Period.

ii) Net Present value @10% rate of discount.

iii) Profitability Index.

OR

a) A firm whom 10% is consider in to mutual exclusive proposal. X & Y. Then details of which are as follow:

Year	Proposal 'X'	Proposal 'Y'
1	1,00,000	6,50,000
2	2,50,000	6,00,000
3	3,50,000	6,00,000
4	5,50,000	5,75,000
5	7,50,000	5,25,000

Calculate IRR of the following proposal X and Y. for an intial investment of ₹15,00,000.

b) Gaurav Ltd. has following capital structure. **[5]**

Source	Amount ₹
Equity capital (Expected divided 12%)	10,00,000
10% preference share	5,00,000
8% loan	15,00,000

Your required to calculate weighted Average cost of capital (WACC) Assuming that 50% as the rate of income Tax.

OR

b) Calculate weighted average cost of capital from the following.

Source of Capital	Book value of capital rupee	Specific cost %
Equity share	25,00,000	11
Preferance share	18,00,000	13
Bank loan	13,00,000	10

Q5) The Board of Directors of sarthak limited request you to prepare a statement showing the working capital requirements for a level of activity of 30,000 units of output for the year.

The cost structure for the company's product for the above mentioned activity level is given below.

Particular	Cost per unit (RS)
Raw materials	20
Direct labor	5
Overheads	15
Total	40
Profit	10
Selling Price	50

a) Past experience indicates that raw materials are held in stock, on an average for 2 months.

b) Work in progress (100% complete in regard to materials and 50% for labour and overhead) will be half a month's production.

c) Finished goods are in stock on an average for 1 month.

d) Credit allowed to supplier : 1 month.

e) Credit allowed to debtors : 2 month.

f) A minimum cash balance of ₹ 25,000 is expected to be maintained.

Prepare a statement of working capital requirements. **[10]**

OR

Calculate the working capital requirement of "RJM Ltd,".

Particular	Cost per unit (Rs)
Raw material	800
Direct labour	300
Over heads	600
Total cost	1700
Profit	300
Selling price	2000

Additional information.

1) Output 60,000 units per annum.
2) Raw material in stock 1 month.
3) W/P - half month (consider 100% Raw material and 50% labour and OH).
4) Finish goods in stock 1 month.
5) Credit allowed by suppliers - 1 month.
6) Credit allowed to debtors 2 month.
7) Delay in payment of wages half month.
8) Delay in payment of overheads half month.

Assume that production is carried out evenly throughout a year. All the sales are credit sales.

APR-2019 (2013 Pattern)

Total No. of Questions : 5]

SEAT No. :

P2190

[Total No. of Pages : 9

[5565]-202

M.B.A. (Semester - II)

202 : FINANCIAL MANAGEMENT

(2013 Pattern) (Revised) (CBCS)

Time : 2½ Hours] *[Max. Marks : 50*

Instructions to the candidates:

1) ***All questions are compulsory.***
2) ***Each question has an internal option.***
3) ***Each question carries 10 marks.***
4) ***Figures to the right indicate marks for that question/ sub-question.***
5) ***Your answers should be specific and to the point.***
6) ***Draw neat diagrams and illustrations supportive to your answer***
7) ***Use of Sample Calculator is permitted.***

Q1) a) Define 'Financial Management' and describe the modern approaches to financial management. **[10]**

OR

b) Explain the duties of Finance Manager in an organisation.

Q2) a) The following are the figures extracted from the books of Mahesh Limited as at 31-3-2018. **[10]**

Particulars	Amount
Net Sales	24,00,000
Operating Expenses	18,00,000
Operating Profit	6,00,000
Non-Operating Expenses	2,40,000
Net Profit	3,60,000
Current Assets	7,60,000
Inventories	8,00,000
Fixed Assets	14,40,000
Total Assests	30,00,000
Net Worth	15,00,000
Debt	9,00,000
Current Liabilities	6,00,000
Total Liabilities	30,00,000
Working Capital	960000

P.T.O.

Calculate : 1) Operating Ratio 2) Net Profit Ratio 3) Return on Assets, 4) Inventory Turnover 5) Working capital Turnover

OR

b) The Balance Sheets of National Co. as on 31st December 2018 are as follows :

Liabilities	2017	2018	Assets	2017	2018
Share Capital	5,00,000	7,00,000	Land &		
Profit & Loss	1,00,000	1,60,000	Building	80,000	1,20,000
General Reserves	50,000	70,000	Plant &		
Sundry Creditors	1,53,000	1,90,000	Machinery	5,00,000	8.00,000
Bills Payable	40,000	50,000	Stock	1,00,000	75,000
Expenses O/s	7,000	5,000	Debtors	1,50,000	1,60,000
			Cash	20,000	20,000
Total Rs	8,50,000	11,75,000	Total Rs	8,50,000	11,75,000

Additional Information:

i) Rs. 50,000 depreciation has been charged on Plant and Machinery during 2018.

ii) A piece of Machinery was sold for Rs. 8,000 during the year 2018. It had cost Rs. 12,000; depreciation of Rs. 7,000 had been provided on it.

Prepare a Schedule of changes in Working Capital and a Statement showing the Sources and Application of Funds for 2018.

Q3) a) Following are the details of three projects A & B. **[10]**

Particulars	Project A	Project B
Cost	50,000	70,000
Life	10	12
Annual Profit	6,000	8,000

Select the best One Using

i) Pay-back Period

ii) Average rate of Return

OR

b) The Alpha Company Ltd is considering the purchase of a new machine. Two alternatives machines (A & B) have been suggested, each costing Rs. 4,00,000. Earning after taxation are expected to be as follows

Year	Cash Flow	
	Machine A	Machine B
1	40,000	1,20,000
2	1,20,000	1,60,000
3	1,60,000	2,00,000
4	2,40,000	1,20,000
5	1,60,000	80,000

The company has a target return on capital of 10% and on this basis, you are required to compare the profitability of the machines and state which alternative you consider financially on the basis of NPV and Profitability Index P. V. Factors@ 10%
(1^{st}yr -0.91, 2^{nd}yr -0.83, 3^{rd}yr -0.75, 4^{th}yr -0.68, 5^{th}yr -0.62)

Q4) a) The Management of Gemini Ltd has called for a statement showing the working capital needed to finance a level of activity of 3,00,000 units of output for the year. The cost structure for the company product, for the above mentioned activity level is detailed below:
A proforma cost sheet of a company provides the following particulars:

Elements of Cost	***Amount per unit***
	Rs.
Raw Material	80
Direct Labour	30
Overheads	60
Total Cost	170
Profit	30
Selling Price	200

The following further particulars are available:

Raw materials are in stock on an average for 4weeks. Materials are in process on an average for 2 weeks. Finished goods are in stock on an average for 4weeks. Credit allowed by suppliers is 4weeks. Credit allowed to customers is 8 weeks. Lag in payment of wages is 1½ weeks. Lag in payment of overhead expenses is 4weeks. One-fourth of the output is sold against cash. Cash in hand and at bank is expected to be Rs. 15,000.

You are required to prepare a statement showing the working capital needed to finance a level of activity of 1,04,000 units of production.

You may assume that production is carried on evenly throughout the year, wages and overheads accrue similarly. **[10]**

OR

b) A proforma cost sheet of a company provides the following particulars

Elements of Cost

Material	40%
Direct Labour	20%
Overheads	20%

The following further particulars are available:

i) It is proposed to maintain a level of activity of 2,00,000 units.

ii) Selling price is Rs. 12/- per unit.

iii) Raw materials are expected to remain in stores for an average period of one month.

iv) Materials will be in process, on averages half a month.

v) Finished goods are required to be in stock for an average period of one month.

vi) Credit allowed to debtors is two months.

vii) Creditor allowed by suppliers is one month.

You may assume that sales and production follow a consistent pattern.

You are required to prepare a statement of working capital requirements.

Q5) a) i) **[5]**

Source	Book Value
Equity shares	40,000
Retained earnings	10,000
Preference Share	8,000
Debentures	20,000

The after tax cost of difference sources of finance is as follows

Equity Capital = 13%

Retained earnings =12%

Preference Share = 9%

Debentures = 5%

Calculate WACC as per Book Value

ii) Write a note on MM Approach. **[5]**

OR

b) i)

Source	Market Value
Equity shares	80,000
Preference Share	8,000
Debentures	20,000

The after tax cost of difference sources of finance is as follows

Equity Capital = 13%

Preference Share = 9%

Debentures = 5%

Calculate WACC as per Market Value

ii) Write a note on NOI Approach.

● ● ●

Total No. of Questions : 5]

P2190

[5565]-202
M.B.A. (Semester - II)
202 : FINANCIAL MANAGEMENT
(2013 Pattern)

Time : 2½ Hours] *[Max. Marks : 50*

Instructions to the candidates:

1) ***All questions are compulsory.***
2) ***Each question has an internal option.***
3) ***Each question carries 10 marks.***
4) ***Figures to the right indicate marks for that question/ sub-question.***
5) ***Your answers should he specific and to the point.***
6) ***Draw neat diagrams and illustrations supportive to your answer***
7) ***Use of Simple Calculator is permitted.***

Q1) a) What are the basic financial decisions with respect to Business Organisations? **[10]**

OR

b) Define the scope of Financial Management. What role should the financial manager play in a modern enterprise?

Q2) a) From the Balance sheet of Roshni Ltd. as on 31.3.14 and 31.3.15, prepare statements showing changes in working capital and statement of sources and application of funds. **[10]**

Balance Sheet

Liabilities	2014	2015	Assets	2014	2015
Share Capital	6,75,000	6,75,000	Fixed Assets	6,00,000	4,80,000
General Reserve	4,50,000	4,65,000	Investments	75,000	90,000
P&LA/C	84,000	1,02,000	Stock	3,60,000	3,15,000
Mortgage loan		4,05,000	Debtors	3,15,000	6,82,500
S. Creditors	2,52,000	2,01,000	Cash	2,23,500	2,95,500
Provision for Taxation	1,12,500	15,000			
	15,73,500	18,63,000		15,73,500	18,63,000

Additional information :

i) Net profit for the year was Rs. 93,000 after charging provision for taxation Rs. 15,000 and depreciation on fixed assets.

ii) During the year, part of fixed assets costing Rs. 15,000 were disposed off for Rs. 18,000 and the profit is included in the above profit.

iii) Dividend paid during the year Rs. 60,000.

iv) Investments costing Rs. 12,000 were sold for Rs. 12,750 and further investments were acquired for Rs. 27,000

OR

b) From the following ratios for Moon Ltd., indicate your interpretation of the company's financial position.

Particulars	Year I	Year II
Net Profit Ratio	5.66	2.60
Current Ratio	1.35	1.03
Debt Equity Ratio	0.89	0.66
Fixed Assets Turnover Ratio	1.66	2.01
Debtors Turnover Ratio	15 times	6.25 times

Q3) a) A firm whose cost of capital is 10 %, is considering two mutually exclusive proposals X and Y, the details of which are as follows : **[10]**

Particulars	Project X(Rs.)	Project Y (Rs.)
Investments cash inflows at the end of	15,00,000	15,00,000
1	1,00,000	6,50,000
2	2,50,000	6,00,000
3	3,50,000	6,00,000
4	5,50,000	5,75,000
5	7,50,000	5,25,000
	20,00,000	**29,50,000**

Calculate :1. Net Present Value @10 %

2. Profitability Index @10 %

OR

b) Z Ltd. is examining two mutually exclusive proposals for new capital investment. The data on the proposals are as follows:

Particulars	Proposal A (Rs.)	Proposal B (Rs.)
Initial cash outflow	27,00,000	30,00,000
Salvage Value	Nil	Nil
Expected Life	6 years	6 years
Depreciation	Straight line method	Straight line method

Earnings before depreciation and income-tax year	(Rs.)	(Rs.)
1	6,50,000	9,75,000
2	7,25,000	10,00,000
3	8,75,000	11,00,000
4	9,50,000	10,25,000
5	9,00,000	9,50,000
6	8,00,000	8,50,000
Total	49,00,000	59,00,000

The corporate income-tax rate is 50 %. Calculate the following:

i) Pay-back period

ii) Average rate of return.

Q4) a) From the following information, you are required to estimate the net working capital : **[10]**

Particulars	Cost per unit (Rs.)
Raw Material	400
Direct Labour	150
Overheads (excluding depreciation)	300
Total	850

Additional information;

Selling price	Rs. 1 ,000 per unit
Output	52,000 units per annum
Raw materials in stock	Average 4 weeks
Work- in-progress	Average 2 weeks
Credit allowed by suppliers	Average 4 weeks
Credit allowed by debtors	Average 8 weeks
Cash at bank expected to be	Rs. 50,000

Assume that production is sustained at an even pace during the 52 weeks of the year. All sales are on credit basis. State any other assumption that you might have made while computing.

Note : For calculating Work-in-progress assume

i) Raw Material 100% completion
ii) Labour 50 % completion
iii) Overheads 50% completion

OR

b) Star Pharma Ltd. sells its products on a gross profit of 20% on sales. The following information is extracted from its annual accounts for the current year ended on 31st March 2016.

Particulars	Rs.
Sales at 3 months credit	40,00,000
Raw materials	12,00,000
Wages paid- average time lag 15 days	9,60,000
Manufacturing expenses paid- one month in arrears	12,00,000
Administrative expenses paid- one month in arrears	4,80,000
Sales promotion expenses payable half year in advance	2,00,000

The company enjoys one month's credit from the suppliers of raw materials and maintain a 2 months stock of raw materials and on e and half months stock of finished goods. The cash balance is maintained at Rs. 1,00,000 as a precautionary measure. Assuming a 10 % margin, find the out the working capital requirements of the company.

Q5) a) Write Short notes on (Any TWO) : **[10]**

i) Capital Structure.
ii) WACC
iii) MM Approach

OR

b) Explain the NI approach and NOI approach. Illustrate you answer with the graph.

APR - 2018 (2016 Pattern)

Total No. of Questions :5]

SEAT No. :

P1428

[Total No. of Pages : 4

[5365]-2002
M.B.A.
202 : FINANCIAL MANAGEMENT
(Semester-II) (2016 Pattern)

Time : 2¼ Hours] *[Max. Marks : 50*

Instructions to the candidates:

1) ***All questions are compulsory.***
2) ***Each questions has an internal option.***
3) ***Each question carries 10 marks.***
4) ***Use of simple calculator is permitted.***

Q1) a) Describe modern approaches to financial management. **[10]**

OR

b) Explain functions of finance manager and key strategies of financial management. **[10]**

Q2) a) i) Explain factors affecting capital structure. **[5]**

ii) Mamta limited has following capital structure. **[5]**

Source	Rs.
Equity capital (Expected dividend 12%)	5,00,000
10% Preference Shares	2,50,000
8% Loan	7,50,000

You are required to calculate the WACC, Assuming 50% as the rate of Income tax before and after tax.

OR

b) i) Explain concept and measurement of cost of capital. **[5]**

ii) The entire capital structure of a company is provided along with the tax adjusted cost of each component. Determine the WACC. **[5]**

Source	Amount (Rs.)	Tax adjusted cost of capital
12% Debenture	30,00,000	8%
9% Preference share capital	20,00,000	9%
Equity Shares	50,00,000	14%

P.T.O.

Q3) a) The following data are extracted from the published accounts of two companies, ABC Ltd. and XYZ Ltd. In an industry.

Particulars	ABC Ltd	XYZ Ltd
Sales	Rs. 32,00,000	Rs.30,00,000
Net profit after tax	1,23,000	1,58,000
Equity Capital (Rs. 10 per share fully paid)	10,00,000	8,00,000
General reserves	2,32,000	6,42,000
Long-term debt	8,00,000	5,60,000
Creditors	3,82,000	5,49,000
Bank credit (short-term)	60,000	2,00,000
Fixed assets	15,99,000	15,90,000
Inventories	3,31,000	8,09,000
Other current assets	5,44,000	4,52,000

Prepare a statement of comparative ratios showing liquidity, profitability, activity and financial position of the two companies. **[10]**

OR

b) Prepare fund flow statement. **[10]**

Liabilities	31/03/2008	31/03/2009	Assets	31/03/2008	31/03/2009
Bank OD	1,16,000	55,000	Fixed Assets	62,000	70,000
Creditors	99,800	1,19,200	Addition	8,000	17,000
Prop. Div.	16,000	24,000		70,000	87,000
Debentures		10,000	Depreciation	25,000	36,000
P & L	35,200	48,500	Net	45,000	51,000
Gen. Reserves	26,000	38,000	Investment	10,000	15,000
Share capital	75,000	1,00,000	Stock	1,81,500	1,90,000
			Debentures	1,31,500	1,38,700
	3,68,000	3,94,700		3,68,000	3,94,000

Q4) a) ABC Ltd. is planning investment in new project. The investment of the company is Rs. 30,00,000. The company has following two alternatives. Assume cost of capital at 12%

Particulars	Project A	PV at 12%
1	7,00,000	0.893
2	10,00,000	0.797
3	9,00,000	0.712
4	8,00,000	0.636
5	4,00,000	0.567

Find out Payback period, Net present value and Profitability of index. **[10]**

OR

b) A leading apparel Mfg. Co. is considering a replacement of its existing cutting machine with a new automatic machine to improve the productivity. The cost of new machine is Rs. 25 lakhs. The cost of the company's capital is 10%. The incremental cash flows projected during five years period are estimated as follows.

Year	1	2	3	4	5
Cash flows (Rs. In lakhs)	2.5	5.0	8.0	10.0	12.5
PVF at 10%	0.909	0.826	0.751	0.683	0.621

Comment on the suitability of the project by using NPV and PI. **[10]**

Q5) a) From the following projections of XYZ Ltd. for the next year, you are required to work out the Working Capital (WC) required by the company. **[10]**

Annual Sales	Rs. 14,40,000
Cost of production including depreciation Rs. 1,20,000	12,00,000
Raw material purchases	7,05,000
Monthly expenses	30,000
Anticipated opening stock of raw materials	1,40,000
Anticipated closing stock of raw materials	1,25,000
Inventory Norms :	
Raw Materials (month)	2
Work-in-progress (days)	15
Finished goods (month)	1

1200000
- 720000
mfg exp. 480000
- M 360000
Depn 120000

(1) 120000 + 120000 = 1080000 cash cost of prodn for FG

(2) 1080000 +

The firm enjoys the credit of 15 days on its purchases, and allows 1 month's credit on its supplies. The company has received an advance of Rs. 15,000 on sales orders. You may assume that production is carried on evenly throughout the year, and minimum cash balance desired to be maintained is Rs. 10,000

OR

b) From the following information you are required to estimate the net working capital.

Particulars	Cost per unit (Rs.)
Raw Material	Rs. 400
Direct Labour	Rs. 150
Overhead (Excluding depreciation)	Rs. 300
Total Cost	850

Additional Information :

i) Selling price : Rs. 1000 per unit
ii) Output : Rs. 52,000 units per annum
iii) Raw materials in stock : Average 2 weeks
iv) Work in progress (Assume 50% of completion stage with material consumption) Average 2 weeks
v) Finished goods in stock : Average 4 weeks
vi) Credit allowed by suppliers : Average 4 weeks
vii) Credit allowed to Debtors : Average 8 weeks
viii) Cash at Bank : Rs. 50,000

Assume that production is carried out evenly throughout the year. Assume 52 weeks equal to one year. All sales are on credit basis. **[10]**

APR - 2018 (2013 pattern)

Total No. of Questions :5]

P1342

SEAT No. :

[Total No. of Pages : 11

[5365]-202

M.B.A.

202 : FINANCIAL MANAGEMENT

(Revised 2013 Pattern)

Time : 2½ Hours] *[Max. Marks : 50*

Instructions to the candidates:

1) ***All questions are compulsory.***
2) ***Each question carries 10 marks.***
3) ***Figures to the right indicate marks of questions.***
4) ***Use of simple calculator is permitted.***

Q1) a) Define Financial Management and briefly describe the various goals of financial management. **[10]**

OR

b) Explain the key strategies of financial management in detail. **[10]**

Q2) a) The ratios of two (MNC) multinational company are given for the year ended 31st March 2014. Interpret these ratios and also comment on the financial performance of these companies. **[10]**

RATIOS	ABIL LTD	SUBK LTD
Current Ratio	0.83	0.96
Quick Ratio	0.33	0.39
Debt to equity	0.43	0.76
(%) Gross profit margin	3.76	6.73
(%) Net profit margin	3.21	4.24

OR

b) Prepare statement showing working capital changes and F and flow statement. **[10]**

Particulars	2004	2005	Particulars	2004	2005
Share capital	10,00,000	12,00,000	Fixed Assets	18,00,000	20,50,000
Gen. reserve	5,00,000	6,00,000	Investments	2,00,000	2,50,000
P/L Account	1,00,000	1,50,000	Stock	5,00,000	7,00,000
Debentures	5,00,000	5,00,000	Debtors	5,85,000	6,40,000
Creditors	9,00,000	10,50,000	Cash	15,000	10,000
Prepaid					
Dividend	1,00,000	1,50,000			
	31,00,000	36,50,000		31,00,000	36,50,000

P.T.O.

Additional Information :

i) During the year 2005 depreciation was charged on fixed assets amounted to Rs. 2,50,000.

ii) Final dividend for the year 2004 was paid in the year 2005 amounting to Rs. 1,00,000.

Q3) a) A firm having cost of capital of 10% and presently considering two exclusive proposals 'X' and 'Y' for the investment. The details are as follows : **[10]**

Particulars	Project 'X'	Project 'Y'
Investments	15,00,000	15,00,000
Cash inflows at the end of the year		
1	1,00,000	6,50,000
2	2,50,000	6,00,000
3	3,50,000	6,00,000
4	5,50,000	5,75,000
5	7,50,000	5,25,000

P.V. factors @ 10%

(1st yr - .909, 2nd yr-0.826, 3rd yr-0.751, 4th yr-0.683, 5th yr-0.621)

Calculate :

i) Pay back period

ii) Net present value

OR

b) A company has started a new project which is having cost of Rs. 50,000 and life of 5 years. Salvage value is Nil, tax rate for the company is 55% and it follows Straight line Method (SLM) of depreciation. The Cash Folows Before Tax (CFBT) are as follows : **[10]**

Year	Cash flows before tax
1	Rs. 10,000
2	Rs. 11,000
3	Rs. 20,000
4	Rs. 30,000
5	Rs. 35,000

Calculate :

i) Pay back period

ii) Average Rate of Return

Q4) a) Calculate the working capital requirements to manufacture 1,20,000 units of output for a year from the following information : **[10]**

Particulars	Cost per unit (Rs)
Raw Material	20
Direct Labour	5
Overheads	10
Total costs	35
Profit	10
Selling Price	45

Additional Information

i) Minimum cash balance is Rs. 20,000

ii) On an average stock of raw materials in held for 2 months

iii) Finished goods are held for an average one month.

iv) Credit extended by suppliers 2 months and 2 months credit is given to debtors

v) Cash sales are 25% of total sales.

vi) Delay is payment of wages one month

vii) Half a month delay in payment of overheads

NOTE : (For the calculation of WIP consider Raw Materials 100% and overheads and direct labour 50%)

OR

b) Income statement as of March 31st 2006 of a company xyz Ltd is as follows : **[10]**

Particulars	Amount (Rs)
Sales	10,50,000
Variable cost	7,67,000
Fixed cost	75,000
EBIT	20,8,000
Interest	1,10,000
Taxes (30%)	29,400
Net Income	68,600

Calculate :

i) Operating Leverage

ii) Financial Leverage

iii) Combined Leverage

Q5) a) Explain with suitable examples the different factors which determines the requirement of working capital. **[10]**

OR

b) Briefly explain the various capital structure theories. **[10]**

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Total No. of Questions :5]

P1342

[5365]-202
M.B.A.
202 : FINANCIAL MANAGEMENT
(Revised 2013 Pattern)

Time : 2½ Hours] *[Max. Marks : 50*

Instructions to the candidates:

1) *Use only accounting calculators.*
2) *All questions are compulsory.*
3) *Figures to the right indicate marks.*

Q1) a) What are the goals, objective and functions of finance management. Describe the various modern approaches to financial management. **[10]**

OR

b) Explain the main functions and key strategies used by a financial manager. **[10]**

Q2) a) i) The following are the summarized trial balance of XYZ Ltd as on 31-12-2015 and 2016 respectively. You are required to prepare statements showing.

1) The net increase in working capital during the year 2016

2) The sources and application of funds during the year. Taxation has been and is to be ignored.

Particulars	31-12-2015		31-12-2016	
	Dr	Cr	Dr	Cr
	(Rs)	(Rs)	(Rs)	(Rs)
1. Issued share capital		2,00,000		2,00,000
2. Capital Reserve				47,600
3. 5.5% debentures				50,000

Particulars	31-12-2015		31-12-2016	
	Dr	Cr	Dr	Cr
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
4. Debenture Discount			1000	
5. Free holds				
- At cost	1,12,500			
- At revaluation			1,51,000	
6. Plant and machinery at cost	2,48,000		2,96,000	
7. Provision for depreciation of plant & machinery		1,14,200		1,25,350
8. Current assets	1,86,150		1,78,950	
9. Current Liabilities		1,09,250		82,550
10. Balance on P & L A/C from previous year		92,200		1,22,000
11. Net profit for the year		29,800		36,850
12. Dividend paid for the year 2016			20,000	
13. Provision for doubt ful debts		1200		1350
14. Trade investment at cost			18,750	
	5,46,650	5,46,650	6,65,700	6,65,700

Further information

1) The capital reserve as on 31-12-2016 represented :

   i) The profit on sale for cash of one of the free hold property.

   ii) The surplus arising on the revaluation of the remaining free holds.

2) During the year 2016 machinery costing Rs. 24,000 (Accumulated depreciation Rs. 15,500) was sold for Rs. 10,300.

3) On 1st July 2016 debentures worth Rs. 50,000 were issued for cash at a discount of Rs. 1500.

4) The Net Profit for the year 2016 is arrived at after crediting profit on the sale of machinery and after charging debenture interest and writing off debenture discount Rs. 500. **[5]**

ii) What is the purpose of cash flow Analysis. Enumerate any two differences between cash flow and fund flow Analysis. **[5]**

OR

b) i) Interpret the following Ratios **[5]**

	ABC Ltd.	XYZ Ltd.
1. Current Ratio	2:5	2:5
2. Liquid Ratio	1:1	2:1
3. Gross Profit Ratio	20%	30%

ii) Explain in detail the meaning, Nature, objective and limitation of Financial Analysis. **[5]**

Q3) a) PQR Ltd is considering investing in a project that is expected to cost Rs. 12 Lakhs. The expected cash inflows (Before Tax and depreciation are given below). The company is using straight line method of depreciation Calculate :

i) Pay Back period

ii) NPV if capitalization Rate is 10%

Cash in flow (before tax and dep.)

Year	Rs.
1	3,00,000
2	3,00,000
3	4,50,000
4	4,50,000
5	7,50,000
	22,50,000

The present value factor @ 10% are year 1- 0.909 year 2-0.826 year 3-0.751 year 4-0.683 year 5-0.621 **[10]**

OR

b) A Firms whose cost of capital is 10% is considering two mutually exclusive proposals *x* and *y*. The details of which are as follows : **[10]**

Particulars	Project X (Rs.)	Project Y (Rs.)
Investments cash inflows	15,00,000	15,00,000
at the end of :		
1	1,00,000	6,50,000
2	2,50,000	6,00,000
3	3,50,000	6,00,000
4	5,50,000	5,75,000
5	7,50,000	5,25,000
	35,00,000	44,50,000

Calculate :

i) Profitability index 10% Capitalization Rate

ii) Average Rate of Return

Q4) a) A proforma cost sheet of a company are as follows :

Particulars	Cost per unit (Rs)
Raw materials	52.0
Direct labour	19.5
Overheads	39.0
Total cost per unit	110.5
Profit	19.5
Selling price	130.5

Additional Information :

Average raw materials in stock is one month; average material in process-half month; credit allowed by supplier-one month; credit allowed to debtors-two months; Time lag in payment of wages-one and half weeks overheads-one month; ¼th of the sales are on cash basis-expected month; cash balance Rs. 1,20,000. Prepare a statement showing working capital requirements to finance a level of activity of 70,000 units of output.

[10]

OR

b) The Board of Directors of ABC Ltd requests you to prepare a statement showing the working capital requirements for a level of activity of 1,56,000 units production using the following information.

Particulars	Per unit (Rs)
Raw materials	90
Direct labour	40
Overheads	75
Total cost	205
Profit	60
Selling price per unit	265

i) Raw materials are in stock on an average 1 month

ii) Materials are in process 100% consumption on an average two weeks.

iii) Finished goods are in stock on an average one month.

iv) Credit allowed by suppliers one month.

v) Time lag in payment from debtors two months.

vi) Lag in payment of wages 1½ weeks.

vii) Lag in payment of overheads one month. 20% of the output is sold against cash. Cash in hand and bank expected Rs. 60,000. Assume that production is carried on evenly throughout the year, wages and overheads accrue similarly and a time period of 4 weeks is equivalent to a month. For calculating WIP consider overhead and wages @ 50% and Raw material 100%. **[10]**

Q5) a) i) Calculate the weighted average cost of capital using the following information X Ltd has the following capital structure

	Particulars	(Rs)
1)	Equity share capital [20,000 shares]	4,00,000
2)	6% Preference share capital	1,00,000
3)	8% Debenture capital	3,00,000
		8,00,000

Additional information :

The market price of equity share is Rs. 20. It is expected that the company will pay a current dividend of Rs. 2 per share which will grow @ 7% forever. Rate of Tax 40% **[5]**

ii) What are the various types of cost of capital? Explain any two uses of cost of capital. **[5]**

OR

b) i) From the following information calculate. WACC on the basis of weights asigned as per

1) Book value

2) Market value

Cost of equity 18%; cost of long-term debt 8% [post tax]; cost of preference capital 14%

Source of capital	Book value	Market value
	Rs.	Rs.
Equity capital	5,00,000	7,50,000
Long term debt	4,00,000	3,75,000
Preference capital	1,00,000	1,00,000
	10,00,000	12,25,000

[5]

ii) Explain the Net income Approach of capital structure using suitable graph and example. **[5]**

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October 2018 (2016 Patt)

Total No. of Questions : 5]

SEAT No. :

P2185

[Total No. of Pages : 4

[5465]-2002
M.B.A.
202 : FINANCIAL MANAGEMENT
(2016 Pattern) (Semester - II)

Time : 2¼ Hours] *[Max. Marks : 50*

Instructions to the candidates:

1) *Attempt all questions.*
2) *Figures to the right indicates marks.*
3) *Use of simple calculator is allowed.*

Q1 'Wealth maximisation is better than profit maximisation' Do you agree? Justify your comment. **[10]**

OR

Explain modern approaches to Financial Management. **[10]**

Q2) a) Calculate weighted average cost of capital from the following: **[10]**

Source of capital	Book value of capital in rupees	Specific cost %
Equity shares	25,00,000	11
Preference shares	18,00,000	13
Bank loan	13,00,000	10

b) What are the factors affecting capital structure? **[10]**

OR

a) The market price per share of equity of PQR Ltd. is Rs.250. The expected dividend is Rs.25 per share and expected growth rate is 8% p.a. Calculate cost of equity.

b) What are the different sources of finance available in present scenario?

Q3) Prepare Fund flow Statement from the following information. **[10]**

Liabilities	F.Y. 2015-16	F.Y. 2016-17	Assets	2015-16	2016-17
Equity shares	80,000	1,15,000	Plant	15,000	20,000
Creditors	21,200	14,000	Stock	24,200	27,200
P&L A/c	2,800	6,200	Debtors	36,200	34,000
			Cash Balance	28,600	54,000
	1,04,000	1,35,200		1,04,000	1,35,200

OR

P.T.O.

Comment on the following ratios of ABC Ltd. **[10]**

Ratio Value	2015-16	2016-17
Gross profit	30%	24%
Net Profit	24%	26%
Debtors Turnover Ratio	6	4
Current Ratio	2.5:1	4.5:1
Quick Ratio	1:1	2:1
Inventory Turnover Ratio	7	5
Fixed Assets Turnover	5	5
EPS	6	6
Debt to Equity Ratio	4	2
Return on equity	17%	18%

Q4) A company is considering an investment proposal to install new milling controls at a cost of Rs.50,000. The facility has a life expectancy of 5 years and no salvage value. The tax rate is 35%. Assume the firm uses straight line depreciation and the same is allowed for tax purposes. The estimated cash flows before depreciation and tax (CFBT) from the investment proposal are as follows:

Year	CFBT - Rupees
1	10,000
2	11,000
3	15,000
4	20,000
5	25,000

Calculate Pay back period and ARR **[10]**

OR

A Firm whose cost of capital is 10% and considering two mutually exclusive proposals X and Y. The details of which are as follows:

Particulars	Proposal X	Proposal Y
Initial investment	15,00,000	15,00,000
Cash inflows for 1st year	1,50,000	6,00,000
2nd year	2,50,000	6,50,000
3rd year	3,50,000	5,50,000
4th year	5,50,000	4,50,000
5th year	4,00,000	3,50,000

Calculate NPV @10% (PV factor 0.909, 0.826, 0.751, 0.683 and 0.621 for respective 5 year) **[10]**

Q5) A Proforma cost sheet of a company provides the following particulars:

Elements of cost	Amount per unit
Raw material	80
Direct labour	30
Overheads	60
Total cost	170
Profit	30
Selling price	200

The following further particulars are available

Raw materials are in stock for one month

Credit allowed by supplier is one month

Credit allowed to customers is two months

Lag in payment of wages 1½ weeks

Lag is payment of overheads one month

Materials are in process for an average of half month (50% to be considered for labour and other overheads)

Finished goods are in stock for an average of one month

¼ output is sold against cash

Cash in hand and at bank is expected to be Rs.25,000.

Prepare working capital needed to finance a level of activity of 1,04,000 units of product.

You may assume that production is carried on evenly throughout the year. Wages and overheads accrue similarly and a period of 4 weeks is equivalent to a month. **[10]**

OR

The management of Ram Industries has called a statement showing the working capital needs to finance a level of activity of 1,80,000 units of output for the year. The cost structure of a product as follows: **[10]**

Elements of cost	Cost per unit (Rs.)
Raw materials	20
Direct labour	5
Overheads (including depreciation of Rs.5 per unit)	15
	40
Profit	10
Selling price	50

Additional information:

Minimum desired cash balance is Rs.20,000

Raw materials are held in stock on an average for two months

Work in progress (Assume 50% completion stage in respect of labour and overheads) will approximate to half a month's production.

Finished goods remain in warehouse on an average for a month

Suppliers of materials extend a month's credit and debtors are provided two month's credit. Cash sales are 25% of total sales.

There is a time lag in payment of wages of a month and half a month in case of overheads.

Prepare statement showing working capital needs.

October - 2018 (2013 Patt)

Total No. of Questions :5]

P2269

SEAT No. :

[Total No. of Pages : 8

[5465]-202

M.B.A.

202 : FINANCIAL MANAGEMENT

(Revised 2013 & CBCS Pattern) (Semester - II)

Time : 2½ Hours] *[Max. Marks :50*

Instructions to the candidates:

1) ***All questions are compulsory.***
2) ***Each question has an internal option.***
3) ***Each question carries 10 marks.***
4) ***Figures to the right indicate marks for that question/ sub-question.***
5) ***Your answers should be specific and to the point.***
6) ***Draw neat diagrams and illustrations supportive to your answer.***
7) ***Use of Simple Calculator is permitted.***

Q1) a) A reputed business company in the energy sector is planning to enter into consumer durables sector. How will you define your role as a finance executive for the new venture? **[10]**

OR

b) 'Financial Management Plays an important role in any corporate organization'. Express your views. **[10]**

Q2) a) The ratios of two leading firms in the Heavy Commercial Vehicles (HCV) sector namely; Tetra Motors and Ravindra Auto are provided for the year ended on 31st March 2018. Interpret these ratios and comment on the relative financial performance of these companies. **[10]**

Ratios	Tetra Motors	Ravindra Auto
Current Ratio	0.65	0.89
Quick Ratio	0.42	0.47
Gross Profit Margin %	4.74	6.79
Net Profit Margin %	2.27	4.25
Total Debt to Equity	0.57	0.83
Fixed Assets Turnover Ratio	1.67	2.02
Inventory Turnover Ratio	11.55	6.64
EPS (Rs)	3.92	2.14

OR

b) From the following balance sheets as on 31st March 2017 and 31st March 2018 you are required to prepare a statement of funds flow. **[10]**

P.T.O.

Balance Sheet

	Amt (Rs)			Amt (Rs)	
Liabilities	31-03-2017	31/03-2018	Assets	31/03/2017	31/03/2018
Equity Capital	3,00,000	4,00,000	Goodwill	1,15,000	90,000
8% Redeemable Pref. Shares	1,50,000	1,00,000	Land & Building	2,00,000	1,70,000
General Reserve	40,000	70,000	Plant	80,000	2,00,000
Profit & Loss A/c	30,000	48,000	Debtors	1,60,000	2,00,000
Proposed Dividend	42,000	50,000	Stock	77,000	1,09,000
Creditors	55,000	83,000	Bills Receivable	20,000	30,000
Bills Payable	20,000	16,000	Cash in Hand	15,000	10,000
Taxation Provision	40,000	50,000	Cash at Bank	10,000	8,000
Total	6,77,000	8,17,000	Total	6,77,000	8,17,000

following Additional information is provided :-

i) Interim Dividend of (Rs.) 20,000 has been paid in 2017-18.
ii) Income Tax paid during the year 2017-18 is (Rs.) 35,000.

Q3) a) i) What are the different types of Capital Budgeting decisions? **[5]**

ii) A leading Apparel Mfg. co. is considering a replacement of its existing cutting machine with a new automatic machine to improve the productivity. The cost of new machine is (Rs) 25 lakhs. The cost of the company's capital is 10%. The incremental cash flows projected during five year period are estimated as follows.

	Yr 1	Yr 2	Yr3	Yr 4	Yr 5
Cash Flows (Rs. in Lakhs)	2.5	5.00	8.00	10.00	12.5
PVF @ 10%	0.909	0.826	0.751	0.683	0.621

Comment on the suitability of the project by using NPV and PI. **[5]**

OR

b) i) Why capital expenditure budget is required for corporate organizations? **[5]**

ii) A leading company in the infrastructure cotracts is considering a proposal for the purchase of earth moving equipment. The data on the proposal is given below.

Cost of the Machine (Rs)	30,00,000
Life of the Machines	6 years
Depreciation	Straight Line Method
Salvage Value (Rs)	Nil

The estimated cash flows before depreciation and income tax in different years as follows.

Year	Amt. (Rs)
1	7,50,000
2	8,00,000
3	8,50,000
4	10,00,000
5	12,00,000
6	14,00,000
Total	60,00,000

The corporate tax rate is 30%. You are required to calculate the cash flows after tax but before depreciation and comment on the suitability of the machine based on pay-back period. **[5]**

Q4) a) A Proforma cost-sheet of a Prafulla provides the following particulars: **[10]**

Element of Cost	Cost per unit (Rs.)
Raw Material	80
Direct Labour	30
Overheads	60
Total Cost of Production	170
Profit	30
Selling Price	200

Following further particulars are available.

Raw materials are in stock on an average one month. Materials are in process on an average half a month. Finished goods are in stock on an average one month. Credit allowed by suppliers is one month. Credit allowed to debtors is two months. Lag in payment of wages and overheads is 1 month. One fourth of the output is sold against cash. Cash on hand and at bank is expected to be Rs. 25,000.

You are required to prepare a statement showing the *working capital needed as per Total Cost Approach method of Working Capital* to finance a level of activity of 60,000 units of production annually. The production is carried out evenly throughout the year.

OR

b) The cost structure of a company's product is as follows :-

Cost p.u.	Amt.(Rs.)
Raw Materials	20
Direct Labour	5
Overheads	15
Total cost	40
Profit	10
Selling Price	50

The annual production is 2,40,000 units. It is the policy of the company is to maintain the stock of raw materials equivalent to one month's production. Half a month's production will remain in process throughout the year where as stage of completion is 50% for Material, Labour and Overheads. The finished goods remain in warehouse on an average for a month. The company sells its goods on credit and allows two month's credit to its customers. The suppliers of raw materials provide 3 months credit to the company. The period of lag for wages and overheads is one month. A minimum cash balance of Rs. 25,000 is expected to be maintained.

You are required to prepare a statement showing *working capital requirement as per cash cost approach method of Working Capital Estimation.* **[10]**

Q5) a) i) A leading company manufacturing cosmetics is in need of a capital for it's expansion plans. Which factors do you think are required to be cosidered for raising the long-term funds to finance the plan?**[5]**

ii) The entire capital structure of a companyis provided along with the tax adjusted cost of each component. Determine the Weighted Average Cost of Capital (WACC). **[5]**

Components of capital	Amt. (Rs.)	Tax Adjusted Cost of Capital
12% Debentures	30,00,000	8%
9% Preference Shares	20,00,000	9%
Equity Shares	50,00,000	14%

OR

b) i) State the various assumptions made in Capital Structure Theories.**[5]**

ii) Ravina Ltd. has the following capital structure.

Particulars	Market Values	Book Values	Component cost % (Post- Tax)
Equity Capital	80	120	18
Pref. Share Capital	30	20	15
Secured Debentures	40	40	14

Calculate Weighted Average Cost of Capital (WACC) of the company based on both book and market values. **[5]**

Total No. of Questions :5]

P2269

[5465]-202

M.B.A.

202 : FINANCIAL MANAGEMENT

(2013 Pattern) (CBCS Pattern) (Semester - II)

Time : 2½ Hours] *[Max. Marks :50*

Instructions to the candidates:

1) ***All questions are compulsory with an internal options.***
2) ***Each question carries 10 marks.***
3) ***Figures to the right indicate marks for that question.***
4) ***Your answers should be specific and to the point.***
5) ***Use of Simple Calculator is permitted.***

Q1) a) Explain the functions of finance Manager of globally corporate entity. **[10]**

OR

b) Define 'Finacial Management'. Explain the goals of Financial Management. **[10]**

Q2) a) From the following balance sheets of Star Ltd, prepare funds flow statement : **[10]**

Liabilities	31.03.2014 Rs.	31.3.2015 Rs.	Assets	31/3/2014 Rs.	31/3/2015 Rs.
Equity share Capital	3,00,000	4,00,000	Goodwill	1,15,000	90,000
Redeemable Pref. Share capital	1,50,000	1,00,000	Land & Building	2,00,000	1,70,000
General Reserve	40,000	70,000	Plant	80,000	2,00,000
Profit & Loss A/c	30,000	48,000	Debtors	1,60,000	2,00,000
Creditors	55,000	83,000	Stock	77,000	1,09,000
Bills Payable	20,000	16,000	Bills receivable	20,000	30,000
Provision for taxation	40,000	50,000	Cash in hand	15,000	10,000
Proposed Dividend	42,000	50,000	Cash at bank	10,000	8,000
Total Rs.	6,77,000	8,17,000	Total Rs.	6,77,000	8,17,000

Additional Information :-

i) Depreciation of Rs. 10,000 and Rs. 20,000 has been changed on plant and land & buildings respectively.
ii) An interim dividend of Rs. 20,000 has been paid
iii) Income tax Rs. 35,000 has been paid.

OR

b) From the following ratio's of 'Z' Ltd, indicate your interpretation of the company's financial position. **[10]**

Particulars	Year I	Year II
Net Profit Ratio	5.66	2.60
Current Ratio	1.35	1.05
Debt Equity Ratio	0.89	0.66
Fixed Assets Turnover Ratio	1.66	2.03
Debtors Turnover Ratio	15 times	6.50 times

Q3) a) Sunshine Ltd. is considering investing in a project that is expected to cost Rs.12,00,000. The expected cash inflows [before tax & dep.] are given below. The company is using straight line method of dep. **[10]**

Cash inflows [before tax & dep.]

Year	Rs.
1	3,00,000
2	3,00,000
3	4,50,000
4	4,50,000
5	7,50,000
Total	22,50,000

PV. Value [1st year → 0.909, 2nd year → 0.826 at 10% 3rd year → 0.751, 4th year → 0.683, 5th year → 0.621]

Calculate i) Pay back period &

ii) NPV

OR

b) A company is to start a new project which is having cost of Rs. 1,00,000/- and life of 5 years. Salvage value is nil, tax rate for the company is 50% and it follows straight line method of dep. The cash flows before tax (CFBF) are as follows. **[10]**

Year	CFBF (Rs)
1	20,000
2	21,000
3	40,000
4	60,000
5	70,000

Compute i) Payback period

ii) Average rate of return

Q4) a) Estimate working requirements for financing an activity of 52,000 units of production at following cost. **[10]**

Particulars	Cost per unit
Raw Material	Rs. 60
Direct labour	Rs. 25
Overheads	Rs. 40
Total cost	Rs. 125
Profit	Rs. 40
Selling Price	Rs. 165

The additional information provided is as follow.

i) Raw material in stock - 4 weeks
ii) Work in progress - 2 weeks
iii) Finished goods - 4 Weeks
iv) Credit period allowed to customer - 2 months
v) Credit period allowed by supplier - 1 month
vi) Delay in payments of wages - 2 weeks
vii) Delay in payments of o/hs. -1 month

Out of total sales, cash sales are 50%

Cash balance expected - Rs. 12,500/-

[Note 1) 1 month = 4 weeks
1 year = 365 days - 52 weeks]
2) For W-1-P, consider 100% raw material (direct labour and Overheads 100%).

OR

b) A proforma cost sheet of a company provides the foll particulars. **[10]**

Elements of cost	Amt. per units
Raw material	80
Direct labour	30
Overhead	60
Total cost	170
Profit	30
Selling price	200

The following further particulars are available.

- Raw materials are in stock for one month.
- Credit allowed by suppliers of raw material is one month
- Credit allowed to customers is two months.
- Lag in payment of wages 1.5 weeks.
- Lag in payment of overheads one month.
- Materials are in process for an average of half month.
- Finished goods are in stock for an average of one month.
- $\frac{1}{4}^{th}$ of output is sold against cash.

- Cash in hand and at bank is expected to be Rs. 25,000.

You are requested to prepare a statement showing the working capital needed to finance level of activity of 1,04,000 units of product.

You may assume that production is carried on evenly throughout the year, wages and o\hs accure similarly and a period of 4 weeks is equivalent to a month. Also assume for W/P, raw material 100%, direct labour 50%, o/hs 50%.

Q5) a) Short Notes on : **[10]**

i) Cost of capital

ii) NI Approach

OR

b) Short notes on : **[10]**

i) NOI Approach

ii) MM Approach

Total No. of Questions : 5]

SEAT No. : APR - 17 (2016 Pattern)

P2208

[Total No. of Pages : 4

[5165]-2002
M.B.A. (Semester - II)
202 : FINANCIAL MANAGEMENT
(2016 Pattern)

Time : 2.15 Minutes] *[Max. Marks : 50*

Instructions to the candidates:

1) ***All questions are compulsory with internal options.***
2) ***Each questions carries equal marks.***

Q1) a) Define financial Management. Explain Goals of financial Management.**[10]**

OR

b) Explain the functions of finance Manager in detail & elaborate the relationship of financial Management with other functional disciplines.**[10]**

Q2) a) Explain various factors affecting capital structure of the organisation**[5]**

b) Calculate weighted Average cost of capital [WACC] from the following. Data of RIL Industries.

Source	Rs. in Lakh
Equity share capital [20,000 shares]	40
16% prefrence share capital	10
14% Debentures	30
	80

The company pays dividend at 10%. Compute weighted Average cost of capital (WACC) based of existing Capital structure. **[5]**

OR

a) State the importance of capital structure decisions in detail. **[5]**

b) Priyadarshini Pvt. Ltd. has following capital structure. **[5]**

Sources	Rs.
Equity capital (Expected dividend 12%]	10,00,000
10% Preference capital	5,00,000
8% Loan	15,00,000

Calculate weighted Average cost of capital assuming tax Rate of 50% before & after tax.

P.T.O.

Q3) a) From the following Balance sheets prepare fund flow statement & also prepare statement showing changes in working capital.

Balance Sheet

Liabilities	31/12/94	31/12/95	Assets	31/12/94	31/12/95
Equity share capital	1,00,000	1,20,000	Building	55,400	1,13,200
Pref share capital	-	10,000	Machinery	35,600	51,300
General Reserve	6,000	11,000	Furniture	2,400	2,500
Profit & Loss A/C	7,500	20,700	Stock	36,500	38,000
5% Debentures	-	26,000	Debtors	32,100	38,000
Sundry creditors	43,500	48,400	Bank	4,800	4,000
Bank overdraft	9,800	10,900			
	1,66,800	2,47,000		1,66,800	2,47,000

Adjustment

Depreciation written off during the year on Machinery Rs. 12,800 & furniture Rs. 400. **[10]**

OR

b) Prepare Balance sheet on the basis of following information given in terms of ratios. **[10]**

i) Debtors Turnover Ratio - 4
ii) Creditors Turnover Ratio - 6 (to purchases)
iii) Capital Turnover Ratio - 2 (to sales)
iv) Stock Turnover Ratio - 8 (to cost of sales)
v) Fixed Asset turnover Ratio - 8 (to sales)
vi) Gross Profit Ratio - 25%
vii) Gross Profit during the year - Rs. 1,00,000
viii) Reserves & Surplus - Rs. 35,000
ix) Closing stock is more by Rs. 20,000 than opening stock
x) There were no longterm liabilities.
xi) All sales are on credit basis.

Prepare Balance sheet.

Q4) a) From the following Information of Rushi Pvt. Ltd. suggest which of the machine to be purchased Expected Earnings after tax are given below Each Machine requires investment of Rs. 4,00,000.

Year	Machin A cashflow	Machine - B cashflow
0	(4,00,000)	(4,00,000)
1	40,000	1,20,000
2	1,20,000	1,60,000
3	1,60,000	2,00,000
4	2,40,000	1,20,000
5	1,60,000	80,000

Cost of capital is 10%. Calculate Net present value & profitability index. **[10]**

OR

b) Balkrishna Industries Ltd. has following Investment proposal which requires investment of Rs. 53,00,000 & has following income as cash inflows.

Year	Cash Inflows
1	16,00,000
2	18,00,000
3	20,00,000
4	15,00,000
5	15,00,000
6	10,00,000

Assume Cost of capital as 10%. Calculate pay - back period, Net present value & Profitability index. **[10]**

Q5) a) From the following Information you are required to estimate the net working capital.

Particulars	Cost per unit Rs.
Raw material	Rs. 400
Direct Labour	Rs. 150
Overhead (exculding depreciation)	Rs. 300
Total cost	850

Additional Information.

Selling Price	- Rs. 1000 per unit.
Output	- Rs. 52,000 units per annum
Raw materials in stock	- Average 4 weeks.
Work in progress (Assume 50% of completion stage with full material consumption)	- Average 2 weeks.
Finished goods in stock	- Average 4 weeks.
Credit allowed by suppliers	- Average 4 weeks.
Credit allowed to Debtors	- Average 8 weeks.
Cash at Bank.	- Rs. 50,000/-

Assume that production is carried out evenly throughout the year. Assume 52 weeks equal to one year. All sales are on credit basis. **[10]**

OR

b) Mithila Industries Ltd. commencing a new project. Following per unit cost information is given. Annual production is 1,00,000 units. **[10]**

Particulars	Cost per unit
Raw Materials	40
Direct Labour	15
Overheads	25
Depreciation	05
Total cost	85

Additional information.

i) Selling price is Rs. 100 per unit.
ii) Raw materials in stock average 4 weeks.
iii) Work in progress average 2 weeks.
(Assume 50% of completion stage with full material consumption)
iv) Finished Goods in stock average 4 weeks.
v) Credit allowed to customers 8 weeks.
vi) Credit allowed to suppliers average 4 weeks.
vii) Lag in the payment of wages & overheads 1.5 weeks.
viii) Cash in hand expected to be Rs. 50,000.
Production is carried out evenly throughout the year (52 weeks) & wages & overheads accrue similarly all sales are on credit basis. Calculate net working capital as per 'Cash Cost Approach Method' of working capital.

October - 2017 (2013 Patt)

Total No. of Questions : 5]

SEAT No. :

P3806

[Total No. of Pages : 9

[5265]-202
M.B.A.
202 : - FINANCIAL MANAGEMENT
(2013 Pattern) (Semester - II)

Time : 2½ Hours] *[Max. Marks : 50*

Instructions to the candidates:

1) *All questions are compulsory.*
2) *Each question has an internal options.*
3) *Each question carries 10 marks.*
4) *Figures to the right indicate marks for that question/sub-question.*
5) *Your answers should be specific and to the point.*
6) *Draw neat diagrams and illustrations supportive to your answer.*
7) *Use of Simple Calculator is permitted.*

Q1) a) "The Financial Manager's primary task is to plan for acquisition and use of funds so as to maximize the value of the firm". Do you agree? Comment. **[10]**

OR

b) Explain the role of Finance Manager in detail. **[10]**

Q2) a) Following are the summarized Balance Sheet of Prakash Ltd. as on 31st March, 2015 and 2016. You are required to prepare a Funds Flow Statement for the year ended 31st March, 2016. **[10]**

Balance Sheet

Liabilities	2015 Amount Rs.	2016 Amount Rs.	Assets	2015 Amount Rs.	2016 Amount Rs.
Share Capital	20,000	25,000	Goodwill	-	500
General Reserve	5,000	6,000	Land and Building	20,000	19,000
Profit & Loss A/c	3,050	3,060	Plant and Machinery	15,000	16900
Long Term Bank Loan	7,000	13,520	Stock	10,000	7,400
Creditors	15,000	-	Debtors	8,000	6,420
Provision for Tax	3,000	3,500	Cash in Hand	50	860
Total Rs.	53,050	51,080	Total Rs.	53,050	51,080

P.T.O.

Additional Information:

i) Depreciation written-off on Plant and Machinery Rs. 1,400 and on Land and Building Rs. 1,000.

ii) Provision for Tax was made during the year Rs. 3,300.

iii) Dividend of Rs. 2,300 was paid.

OR

b) The standard ratios for the industry and the ratios of Pratibha Ltd. are given below. Comment on the financial position of the company compared to industry standards and give suggestions for improvement: **[10]**

Ratio	Industry Standard Ratio	Ratio of Pratibha Ltd.
Current Ratio	2.4	2.55
Quick Ratio	1.5	1.10
Inventory turnover Ratio	8	5
Average Collection Period	36	42
Debt Equity Ratio	2:1	1.40:1
Net Profit Ratio	17%	17.7%
Price to Earnings Ratio	16	5.88

Q3) a) Shruti Ltd. is planning an investment in new project. The investment budget of the company is Rs. 2,800. The company has following two investment alternatives: **[10]**

Particulars	Year	Project P	Project Q
Initial Investment Rs.	0	2,800	2,800
Cash Inflows (in Rs.)	1	400	2,000
	2	800	1,600
	3	1,200	800
	4	1,800	400
	5	2,400	400

Compute the Profitability Index and Net Present Value at 10% cost of capital and suggest which project is profitable for the company.

OR

b) Shlok Ltd. is considering an investment proposal to install a new machine. The project will cost Rs. 50,000 and will have a life of 5 years and no salvage value. The company's tax rate is 35% and no investment allowance is allowed. This firm uses straight line method of depreciation. The estimated net income before depreciation and tax from the proposed investment proposal are as follows: **[10]**

Year	Net Income before Depreciation & Tax (Rs.)
1	10,000
2	11,000
3	14,000
4	15,000
5	25,000

Compute the following:

i) Pay Back period.

ii) NPV

iii) Profitability index

Q4) a) A proforma cost sheet of a Ramachandra Ltd. provides the following data: **[10]**

Cost Per Unit	Rs.
Raw Material	10
Direct Labour	4
Overheads	3
Total cost	17
Profit	3
Selling Price	20

The following is the additional information available:
Average raw material in stock: one month;
Average works in process: half a month,
Finished goods in stock: on average one month.
Credit allowed to debtors - one month.
Credit allowed by suppliers - one month.
Time lag in payment of wages - one month.
Time lag in payment of overheads - one month.
Cash balance is expected to be Rs. 10,000.
You are required to prepare a statement showing working capital needed to finance a level of activity of 60,000 units of output as per *Total cost Approach Method of Working Capital Estimation.* You may assume that production is carried on evenly throughout the year and wages and overheads accrue.

OR

b) The cost structure of a company's product is as follows: **[10]**

Cost Per Unit	Amount (Rs.)
Raw Material	20
Direct Labour	5
Overheads	15
Total Cost of Production	40
Profit	10
Selling Price	50

i) The annual production is 2,40,000 units.
ii) It is the policy of the company is to maintain the stock of raw materials equivalent to one month's production.
iii) Half a month's production will remain in process throughout the year.
iv) The finished goods remain in warehouse on an average for a month.
v) The company sells its goods on credit and allows two months' credit to its customers.
vi) The suppliers of raw materials provide 3 months credit to the company.
vii) The period of lag for wages and overheads is one month.
viii) A minimum cash balance of Rs. 25,000 is expected to be maintained.

You are required to prepare a statement showing *working capital requirement as per Cash Cost Approach method of Working Capital Estimation.*

Q5) a) Explain the different factors affecting the capital structure. **[10]**

OR

b) Write a note on NI and NOI Approach. **[10]**

✡ ✡ ✡

Total No. of Questions : 5]

P3806

[5265]-202
M.B.A.
202 : FINANCIAL MANAGEMENT
(Revised 2013 Pattern) (Semester - II)

Time : 2½ Hours] *[Max. Marks : 50*

Instructions to the candidates:

1) ***All questions are compulsory.***
2) ***Each question carries 10 marks.***
3) ***Figures to the right indicate marks.***
4) ***Simple calculator is allowed.***

Q1) a) Define Financial management. What are the various approaches to Financial Management. **[10]**

OR

b) Discuss goals of Financial Management. Write key strategies of Financial Management. **[10]**

Q2) a) From the following Balance Sheet of "Shail Shree Ltd." as on 31st March 2012 and 31st March 2013, you are required to prepare: **[10]**

i) Change in working capital.

ii) Funds flow statement.

Liabilities	31/03/12 Rs.	31/03/13 Rs.	Assets	31/03/12 Rs.	31/03/13 Rs.
Share Capital	1,00,000	1,10,000	Building	40,000	38,000
Gen. reserve	14,000	18,000	Plant & M/c	37,000	36,000
P&L A/c	4,000	3,000	Investment (long term)	10,000	21,000
Creditors	8,000	5,400	Stock	30,000	23,400
Bills Payable	1,200	800	Bills Receivables	2,000	3,200
Provision for Tax			Debtors	18,000	19,000
(non-current)	16,000	18,000	Cash at bank	6,600	15,200
Provision for Doubtful Debts	400	600			
	1,43,600	1,55,800		1,43,600	1,55,800

OR

5

b) From the Balance Sheet of "XYZ Ltd." as on 31st March 2015. **[10]**

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Sh. Capital (equity)	10,00,000	Building	8,00,000
Gen. Reserve	9,00,000	Plant	4,00,000
P & L A/c	75,000	Machinery	2,00,000
6% Debentures	3,00,000	Investment (long term)	1,00,000
Current Liabilities		Current Assets	
Sundry creditors	2,00,000	Stock	4,25,000
Bills Payable	1,50,000	Sundry Debtors	1,90,000
Bank Over Draft	1,00,000	Cash at Bank	6,10,000
	27,25,000		27,25,0000

i) Calculate the following Ratios:

1) Current Ratio.

2) Acid test Ratio.

3) Fixed Asset turnover Ratio.

(consider sales Rs. 30,00,000)

ii) Explain (Interpreat) the impact of following transactions on current Ratio with reasons (ie. whether current ratio will Improve, Reduce or no change / no impact)

1) Company make payment of Bank Over Draft Rs. 1,00,000/-.

2) Company purchases stock of Rs. 2,00,000/- by cash.

Q3) a) A firm considering purchase of a machine, machine "A" and machine "B" are available and each costing Rs. 1,00,000 only. While comparing the profitability of machines discounting rate at 10% to be used. Earning after taxation are expected to be as follows. **[10]**

Year	Machine "A"	Machine "B"	PV Factor @ 10%
1	25,000	80,000	0.909
2	32,000	68,000	0.826
3	35,000	35,000	0.751
4	25,000	43,000	0.683
5	20,000	50,000	0.621

Evaluate and advise the firm, which machine to be purchase by using.

i) Profitability Index (PI).

ii) Accounting Rate of Return (ARR)

OR

b) ABC Ltd. wants to undertake a project, you are required to make suggestion with reasons by using following tools and discounting factor at 12%. **[10]**

i) Pay Back period method.

ii) Net present value method.

The cash flows of projects are expected as follows.

Year	Project "A"	Project "B"	PV factor @ 12%
1	85,000	70,000	0.892
2	1,15,000	90,000	0.797
3	1,50,000	1,15,000	0.711
4	1,25,000	75,000	0.635
5	75,000	65,000	0.567
6	70,000	60,000	0.506

Q4) a) i) Ellaborate on various sources of working capital.

ii) From the following extracts of "Mach Tech Ltd.", you are required to calculate operating cycle duration.

Particular	Rs. in lakhs
Sales	3,000
Op. Inventory	610
Cl. Inventory	475
Op. Receivables	915
Cl. Receivables	975

[10]

OR

b) Prepare an estimate of working capital requirements from the following details. **[10]**

Production	60,000 units
Selling Price per unit (sp)	Rs. 5
Raw materials	60% of sp
Direct wages	10% of sp
Over heads	20% of sp
Material in hand	2 months
Production time (WIP)	1 month
Finished Goods in store	3 months
Credit for materials	2 months
Cash Balance	Rs. 20,000

In the production all the required materials are charged in the initial stage.

One month (1 month) delay in payment of wages and overheads.

Assume 10% margin for contingencies.

Note : In calculating WIP, F.G. & Debtors, take all required expenses at 100%.

Q5) a) i) ABN corporation provided the following financial data from which calculate: **[10]**

1) Operating Leverage.

2) Financial leverage.

3) Combined leverage

Particulars	Rs. in lakhs
Sales	40
Variable cost	25
Fixed cost	06
10% Debts	30
Equity capital	45

ii) Write note on net operating Income Approach.

OR

b) i) Discuss the net Income Approach with the help of assumptions and Graph/Diagram.

ii) P Q R. Ltd. supplied following information, calculate Weighted Average Cost of Capital (WACC).

Source of Finance	Book value (Rs.)	Cost
Equity capital	10,00,000	12%
Pref. Capital	2,00,000	10%
Debt. Capital	8,00,000	8%

[10]

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October - 2017 (2016 Patt)

Total No. of Questions : 5]

SEAT No. :

P3860

[Total No. of Pages : 4

[5265] - 2001
M.B.A.
202 : FINANCIAL MANAGEMENT
(CBCS) (2016 Pattern) (Semester - II)

Time : 2¼ Hours] *[Max. Marks :50*

Instructions to the candidates:

1) *All questions are compulsory.*
2) *Each question has an internal option.*
3) *Each question carries 10 marks.*
4) *Use of simple calculator is permitted.*

Q1) a) Describe the finance functions as divided into three broad categories. **[10]**

OR

b) Define Financial Management. Explain goals of Financial Management. **[10]**

Q2) a) i) Write a note on importance of Capital Structure. **[5]**

ii) Compute (WACC) Weighted Average Cost of Capital based on following for a Company. **[5]**

Source	Rs. in Lakh
1) Equity Share Capital (20,000 shares)	40
2) 16% Preference share capital	10
3) 14% debentures	30

The company pays dividend at 10%.

OR

b) i) Explain various factors affecting Capital Structure of the organization. **[5]**

ii) The entire capital structure of a company is provided. Determine the after tax Weighted Average Cost of Capital (WACC), assuming the tax rate of 25%. **[5]**

Components of Capital	Amount (Rs.)
Equity Capital (Expected dividends 11%)	15,00,000
10.5% Preference shares	10,00,000
9% debentures	20,00,000

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Q3) a) The following is Balance Sheet on 31st March 16 of the company. **[10]**

Liabilities	Rs.	Assets	Rs.
Equity shares of		Fixed Assets 35,00,000	
Rs. 10 each	6,00,000	Less : Depreciation	
Reserve fund	4,00,000	5,00,000	30,00,000
Proft & Loss A/c	5,00,000	Stock	6,00,000
Long term loans	20,00,000	Debtors	5,00,000
Creditors	4,50,000	Cash	1,00,000
Other current liabilities	2,50,000		
	42,00,000		42,00,000

Additional Information :

i) Profit earned during the year is Rs. 4,50,000.

ii) Market price of share is Rs. 500.

iii) Ignore provisions regarding taxations.

Calculate the following ratios :

1) Debt - Equity Ratio.
2) Current Ratio.
3) Acid Test Ratio.
4) Earning per Share.
5) Price Earning Ratio.

OR

b) From the following balance sheets prepare fund flow statement & also prepare statement showing changes in working capital.

Balance Sheets

Liabilities	31/12/1994	31/12/1995	Assets	31/12/1994	31/12/1995
Equity Share Capital	1,00,000	1,20,000	Building	55,400	1,13,200
Preference share capital	-	10,000	Machinery	35,600	51,300
General Reserve	6,000	11,000	Furniture	2,400	2,500
Profit & Loss A/c	7,500	20,700	Stock	36,500	38,000
5% Debentures	-	26,000	Debtors	32,100	38,000
Sundry Creditors	43,500	48,400	Bank	4,800	4,000
Bank Overdraft	9,800	10,900			
	1,66,800	2,47,000		1,66,800	2,47,000

Adjustment:

Depreciation written off during the year on machinery Rs. 12,800 & furniture Rs. 400. **[10]**

Q4) a) From the following information of a Company suggest which of the machine to be purchased Expected earnings after tax are given below. Each machine requires investment of Rs. 4,00,000. **[10]**

Year	Machine A Cash Flow	Machine B Cash Flow
0	(4,00,000)	(4,00,000)
1	40,000	1,20,000
2	1,20,000	1,60,000
3	1,60,000	2,00,000
4	2,40,000	1,20,000
5	1,60,000	80,000

Cost of Capital is 10%. Calculate Net present value & profitability Index.

OR

b) M/s. Balkrishna Industries Ltd. has following investment proposal which requires investment of Rs. 53,00,000 & has following income as cash inflows;

Year	Cash Inflows
1	16,00,000
2	18,00,000
3	20,00,000
4	15,00,000
5	15,00,000
6	10,00,000

Assume cost of capital as 10% Calculate payback period, Net Present Value and Profitability Index. **[10]**

Q5) a) Prepare a statement showing working capital requirement to finance a level of activity of 10,400 units per year. The cost structure is provided below;

Particulars	Cost / unit (Rs.)
Raw material	10
Direct Labour	5
Overheads	7
Profit	5

Additional Information :

i) Average raw material in stock-one month.
ii) Average material in process - 2 weeks (Assume 50% of completion stage with full material consumption).
iii) Average finished goods in Stock-one and half month.
iv) Credit allowed by suppliers - one month.
v) Credit allowed to debtors - one month.
vi) Time lag in payment of wages - 2 weeks.
vii) Time lag in payment of overheads - 1 month.
viii) Cash basis sales - 25%.
ix) Cash balance is expected to be Rs. 15,000.

The production is carried out evenly throughout the year. **[10]**

OR

b) From the following information, you are required to estimate the net working capital

Particulars	Cost per Unit (Rs.)
Raw material	Rs. 400
Direct Labour	Rs. 150
Overhead (Excluding depreciation)	Rs. 300
Total Cost	850

Additional Information :

- Selling price : Rs. 1000 per unit.
- Output - Rs. 52,000 units per annum.
- Raw material in Stock-Average 4 weeks.
- Work in progress (Assume 50% of completion stage with full material consumption) - Average 2 weeks.
- Finished goods in stock - Average 4 weeks.
- Credit allowed by suppliers - Average 4 weeks.
- Credit allowed to Debtors - Average 8 weeks.
- Cash at Bank - Rs. 50,000/-.

Assume that production is carried out evenly throughout the year. Assume 52 weeks equal to one year. All sales are on credit basis. **[10]**

7. Sample Questions

201 – GC – 08 Financial Management

Sample Question Bank

A] Multiple Choice Questions (CO 1 – Remembering)

QUESTION	A	B	C	D	ANSWER
Objective of financial management is	Management of liquidity	Maximisation of profit	Maximisation of shareholders wealth	Management of fixed assets	C
What is ignored in principle of profit maximisation	Time value of money	Risk	Wealth creation	All the above	D
Which of the following are two basic concepts of financial management	Costs & expenses	Risk & return	Debit & credit	Receipts & Payments	B
in financial management the term risk refers to	Chances of incurring losses	Variability of future outcome	Chances of no return	None of all	B
Which of the following is included in financial decision making	Investment decision	Financing decision	Dividend decision	All the above	D
Which of the following is considered as complementary fo financial management	Cost accounting	Management accounting	Financial accounting	Corporate accounting	C
Maximisation of wealth of shareholders is reflected in	Sales maximisation	No. of shareholders	Market price of equity shares	SENSEX	C
Which is not a part of investment decision in financial management	Dividend payout decision	Capital budgeting decision	Working capital management	Credit policy towards customers	A

Which of the following is not a function of a finance manager	Procurement of fund	Allocation of fund	Maintaining balance between risk and return	Manoeuvring the share price	D
Market value of the firm is a result of	Investment decision	Financing decision	Working capital management	Risk and return trade off	D
Which of the following represents the financing decision	Designing optimal capital structure	Declaring dividend	Paying interest on loan	None of all	A
Dividend decision is related to	Right issue of shares	Reinvestment requirement	Cash flow statement	None of all	B
The goal of wealth maximisation takes into account	Risk related to uncertainty of return	Timing of expected return	Amount of returns expected	All the above	D
Cost of capital refers to	Flotation cost	Dividend	Required rate of return	None of the above	C
The cost of capital is not similar to one of the following	Cut off rate	Target rate	Hurdle rate	Internal rate of return	D
Which of the following has the highest CoC	Equity share	Loans	Bonds	Preference shares	A
CoC for bonds and Debentures is calculated on	Before tax basis	After tax basis	Risk free rate of interest basis	None of the above	B
WACC is generally denoted by	Ka	Kw	Ko	Kc	C
Which of the following CoC require tax adjustment	Ke	Kp	Kd	Kre	C
Which is the most expensive source of funds	New equity shares	New preference shares	New debts	Retained earnings	A
In case the firm is all equity financed, WACC would be equal to	Kd	Ke	Neither (a) nor (b)	Noth (a) & (b)	B

Firm's CoC is the average cost of	All sources	All borrowings	All sahre capital	All bonds & debentures	A
Cost of capital may be defined as	Weighted average cost of all debts	Rate of return expected by equity shareholders	Average IRR of the projects of the firm	Minimum rate of return that a firm should earn	D
The term capital structure denotes	Total of liability side of BS	Equity funds, preference capital and long term debt	Total shareholders equity	Types of capital issued by a company	B
Debt financing is a cheaper source of finance because of	Time value of money	Rate of interest	Tax deductability of interest	Dividend not payable to lenders	C
In order to find out cost of equity under CAPM, which of the following is not required	Beta factor	Market rate of return	Market price of equity shares	Risk free rate of interest	C
Tax rate is relevant and important for calculation of specific cost of capital of	Equity share capital	Preference share capital	Debentures	(a) & (b) above	C
Advantage of debt financing is	Interest is tax deductible	It reduces WACC	Does not dilute owners control	All the above	D
Cost of issuing new shares to the public is known as	Cost of equity	Cost of capital	Flotation cost	Marginal cost of capital	C
Cost of equity share capital is more than cost of debt because	Face value of debentures is more than face value of shares	Equity shares have higher risk than ebt	Equity shares are easily saleable	All the above	B
Which of the following is not a generally accepted approach for calculation of cost of equity	CAPM	Dividend discount model	Rate of preference dividend plus risk	Price earning ratio	C

Value stated on the face of a share certificate is	Market price	Par value	Issue price	Redemption value	B
Trading on equity refers to	Insider trading	Buy back of equity shares	Use of debt in capital structure	Trading of equity shares	C
Share premium is the difference between	MP and FV	Issue price & FV	MP & Issue price	FV & paid up value	B
Which of the following have ownership interest in the company	Convertible debentures	Equity shares	Redeemable debentures	None of the above	B
Which of the following is not a feature of preference shares in India	Redemption	Fixed rate of dividend	Face value	Irredeemability	D
Which of the following cannot be issued in India	Cumulative convertible preference shares	Zero interest convertible debentures	Irredeemable preference shares	Deep discount bonds	C
Which of the following is not a source of long term finance	Bank term loan	Preference share capital	Certificate of deposits	Reserves & surplus	C
In case of convertible debentures generally the conversion price is	Higher than MP of shares	Lower than MP of shares	Undecided	Face value of shares	B
Claim of preference share capital on assets of the company comes	After secured debt	Before long term debt	After equity share capital	After unsecured creditors	D
Operating leverages helps in analysis of	Business risk	Financing risk	Production risk	Credit risk	A
Which of the following is studied with the help of financial leverage	Marketing risk	Interest rate risk	Foreign exchange risk	Financing risk	D

Combined leverage is obtained from OL and FL by their	Addition	Subtraction	Multiplication	Any of these	C
High degree of financial leverage means	High debt proportion	Lower debt proportion	Equal debt and equity	No debt	A
Operating leverage arises because of	Fixed cost of production	Fixed interest rate	Variable cost	None of the above	A
Financial leverage arises because of	Fixed cost of production	Variable cost	Interest cost	None of the above	C
Operating leverage is calculated as	Contribution / EBIT	EBIT / PBT	EBIT / Interest	EBIT / Tax	A
Financial leverage is calculated as	EBIT / Contribution	EBIT / PBT	EBIT / Sales	EBIT / Variable cost	B
Which combination is generally good for a firm	High OL, High FL	Low OL, Low FL	High OL, Low FL	None of the above	C
Combined leverage can be used to measure the relationship between	EBIT and EPS	PAT and EPS	Sales and EPS	Sales and EBIT	C
FL is zero if	EBIT = Interest	EBIT = Zero	EBIT = Fixed cost	EBIT = Preference dividend	B
Business risk can be measured by	Financial leverage	Operating leverage	Combined leverage	None of the above	B
Which of the following is correct	CL = OL + FL	CL = OL - FL	Cl = OL X FL	OL = OL / FL	C
A highly geared company exposes to	Business risk	Financing risk	Inflation risk	Interest rate risk	B
The industries where demand is volatile and profits subjects to fluctuation should have	High level of gearing	Low level of gearing	Irrespective of level of gearing	More long term debt	B

High level of gearing means	Proportion of long term debt to shareholders is low	Proportion of long term assets to shareholders is high	Proportion of fixed assets to total assets is high	Proportion of loan funds to net worth is high	D
capital gearing indicates the degree of vulnerability of earnings available to	Equity shareholders	Debenture holders	Preference shareholders	Term lending institutions	A
Accounting ratios are important tools used by	Managers	Researchers	Investors	All of the above	D
Net profit ratio signifies	Operational efficiency	Liquidity position	Long term solvency	Profit for lenders	A
Working capital turnover measures the relationship of working capital with	Fixed assets	Sales	Purchase	Stock	B
In ratios analysis the term capital employed refers to	Equity share capital	Net worth	Shareholders fund	None of above	D
Dividend payout ratio is	PAT / Capital	DPS / EPS	Pref. Dividend / PAT	Pref. Dividend / Equity dividend	B
In net profit ratio the denominator is	Net purchase	Net sales	Credit sales	COGS	B
ITR measures the relationship of the inventory with	Average sales	COGS	Total purchase	Total assets	B
Return on investment may be improved by	Increasing turnover	Reducing expenses	Increasing capital utilization	All of the above	D
In current ratio current assets are compared with	Current profit	Current liabilities	Fixed assets	Equity share capital	B

There is deterioration in the management of working capital of a company. What does it refer to	That the capital employed has reduced	That the profitability has gone up	That ACP has increased	That the sales has decreased	C
Which of the following does not help in increase current ratio	Issue of debentures to buy stock	Issue of debentures to pay creditors	Sale of investment to pay creditors	Avail BOD to buy machine	D
Debt to total assets ratio can be improved by	Borrowing more	Issue of debentures	Issue of equity shares	Redemption of debt	D
Ratio of Net income to No of Equity shares is known as	P/E ratio	Net profit ratio	EPS	DPS	C
Trend analysis helps in comparing performance of a firm	With other firms	Over a period of time	With other industries	None of above	B
A current ratio of less than one means	CL<CA	FA > CA	CA < CL	Share capital > CA	C
Suppliers and creditors of a firm are interested in	Profitability position	Liquidity position	Market position	Debt position	B
Which of the following is a measure of debt service capacity of a firm	CR	Acid test ratio	Interest coverage ratio	Debtors turnover	C
Gross profit ratio for a firm remains same but the net profit ratio is decreasing. The reason for such behavior could be	Increase in COGS	Increase in expenses	Increase in dividend	Decrease in sales	B

Which of the following statement is correct	A higher receivables turnover is not desirable	Interest coverage ratio depends upon tax rate	Increase in net profit ratio means increase in sales	Lower debt equity ratio means lower financial risk	D
Which of the following helps in analyzing return to equity shareholders	Return on assets	EPS	Net profit ratio	Return on investment	B
Return on investment and Return on Assets belongs to	Liquidity ratios	Profitability ratios	Solvency ratios	Turnover	B
XYZ Ltd. has a debt equity ratio of 1.5 as compared to 1.3 industry average. It means that the firm has	Higher liquidity	Higher financial risk	Higher profitability	Higher capital employed	B
Ratio analysis can be used to study liquidity, turnover, profitability etc. of a firm. What does Debt equity ratio help to study	Solvency	Liquidity	Profitability	Turnover	A
In ITR what is taken in the numerator	Sales	COGS	Opening stock	Closing stock	B
One of the major vehicle of corporate financial reporting to shareholders is	Balance sheet	Financial statement	Annual report	Income statement	C
The information about the financial position, performance and changes in financial position are	Balance sheet	Income statement	CFS	All of the above	D

given in					
The preparation of statement of retained earnings is a common accounting practice of	Companies	Partnership firm	Sole trading firm	All of the above	A
The analysis oriented on efficiency of working capital management and profitability of current operation is known as	Liquidity analysis	Profitability analysis	Financial analysis	Short term analysis	D
The study of quantitative relationship of one financial item to another based on a financial statement on a particular date is known as	Horizontal analysis	Vertical analysis	Financial analysis	Short term analysis	B
Comparative financial statement reveal the following	Absolute data in money value	Increase or reduction in absolute data in terms of money value	Increase or reduction in absolute data in terms of percentage	All of the above	D
Financial statements of two or more firms can be made for drawing inferences is termed as	Comparative analysis	Interfirm comparison	Horizontal analysis	External analysis	B

The figures shown in financial statement are converted to percentage so as to establish each element to the level of the statement in	Comparative financial statement	Trend ratios	Common size statement	None of above	C
What is EBITDA	Earnings before interest, tax, debt and amortisation	Earnings before inter company transactions, tax, debt and annual charges	Extaordinary income before interest, tax, depreciation and annual charges	Earnings before interest, tax, depreciation and amortisation	D
Free cash flow means	Cash available for financing incremental working capital	Cash available for financing additional investment in plant and machinery	Cash available for meeting financial flows like debt servicing, dividend payments etc.	None of above	C
A very high current ratio will	Increase the profitability	Adverse impact on profitability	Not affect the profitability	None of above	B
A very high current ratio may be due to	Piling up of inventory	Inefficiency in collection of debtors	High balances in cash and bank without proper investment	All of the above	D
One of the following is not an absolute liquid asset	Cash in hand	Cash at bank	Bills receivables	Marketable investment	C
Shareholders equity includes	Equity share capital	Preference share capital	Reserves and surplus	All of the above	D
Fixed interest bearing funds do not include one of the following	Debentures	Long term investment	Preference share capital	Public deposits	B
The ratio indicates proportion of long term	Long term fund / FA	FA / Shareholders fund	FA / Debt fund	FA / Long term find	D

funds deployed in fixed assets is					
Asset management ratios are used to measure the speed with various accounts are converted into	FA or CA	Sales or inventory	Sales or cash	Cash or bank	C
A high ratio of total assets turnover ratio indicates	Over trading	Over gearing	Idle capacity	Capital gearing	A
A longer creditors payment period as compared to industry indicates	Souppliers are willing to supply on too long credit period	Operations are being financed by suppliers free of interest	Operating in sellers market	Damages credit rating and relationship with suppliers	A
The term cash profit indicates	GP+interest + Depreciation	NP + Depreciation	NP - interest - tax	Net profit before depreciation, interest and tax	B
A firm seeks to increase its current ratio from 1.5 before its closing date of accounts. The action that would make it possible is	Delaying payment of salaries	Increase charge for depreciation	Making cash payments to creditors	Selling marketable securities for cash at book value	C
If a firm's total debt to equity ratio is higher than the industry average but the long term debt to equity is lower than the industry average this suggest that the firm	Has a higher level of short term liabilities than the industry	Is unable to make its interest payment	Is less profitable than the industry	Is holding a larger amount of current assets	A

The return on equity indicates	Measure of profitability	The efficiency in use of assets in achieving sales	Measuer of leverage	All of the above	D
Return on investment can be increased by	Increase the profit margin	Increasing the investment turnover	Reduction of invested capital	All of the above	D
Payment to creditors will result in	Sources of fund	Application of fund	No impact on fund	None of above	C
The fund flow analysis is presented in format known as	Statement of sources and application of fund	Statement of changes in financial position	Fund flow statement	All of the above	D
The repayment of long term loans previously made by organisation will result in	Decrease in working capital	Increase in working capital	Application of fund	Source of fund	C
Conversion of partly paid debentures into equity shares will	Cause to decrease in working capital	Cause to increase in fund	Cause to apply fund	Have no impact on fund	D
Inventory Turnover measures the relationship of inventory with	Average sales	COGS	Total purchase	Total assets	B
Management of working capital implies trade off between	Cost and Revenue	Assets and Liabilities	Debtors and Creditors	Liquidity and Profitability	D
Gross working capital =	Total assets	Total liabilities	Total current assets	Total current liabilities	C
Net working capital =	Total assets	Total liabilities	Total assets – current liabilities	Current assets – current liabilities	D
Permanent working capital is also known as	Gross working capital	Net working capital	Total current assets	Minimum level of CA that a firm maintain all the time	D

Operating cycle of a firm can be shortened by	Increasing credit period to customers	Increasing stock of RM	Increasing WIP period	Increasing credit period from suppliers	D
Which of the following is not a feature of current assets	Shorter liquidity	Longer life	Controllable	Relevant	B
Net operating cycle =	GOC - DP	GOC + DP	RMCP + RCP	RMCP - RCP	A
Net operating cycle increases if	More raw material are purchased	Payment to creditors is made earlier	Goods are sold in shorter period	Both A and B	D
Which of the following is not a determinant of working capital	Nature of business	Production policy	Foreign exchange policy	Credit policy	C
Total operating cycle is defined as	Equal to accounting period	One calendar year	Either A or B	None of A and B	D
Working capital is defined as	CA over capital	CL over capital	CA over CL	Share capital over resources	C
Deferral period (DP) refers to the credit period allowed by	Creditors	Debtors	Bank	Shareholders	A
Which of the following is classified as CL	Inventory	Marketable securities	Provision for tax	Investments	C
Current liabilities are those obligations which are generally to be discharged in	1 month	1 year	1 week	1 day	B
Which of the following is not a component of working capital	Debtors	Term loan	Creditors	Marketable securities	B
Insufficient working capital results in	Block of cash	Loosing interest	Lack of production	Lack of smooth flow of production	D

The time period required for the conversion of raw materials into finished goods is known as	Operating cycle period	Inventory conversion period	Receivables conversion period	Cash flow cycle	B
The time period required to convert the credit sales into cash	Receivables conversion period	Deferral period	Inventory conversion period	Total operating cycle period	A
A level of working capital that fluctuates according to requirement of firm is known as	Gross working capital	Net working capital	Permanent working capital	Temporary working capital	D
Working capital is also known as	Circulating capital	Fluctuating capital	Fixed capital	none of the above	A
Greater the size of business unit _____ will be the requirements of working capital	larger	lower	no change	fixed	A
The fixed portion of working capital should be generally financed from the _____ capital source	fixed	variable	semi variable	borrowed	B
The need for working capital arises because of time gap between production of goods and their actual realisation after sales is termed as	Operating cycle	Cash conversion cycle	Business cycle	none of the above	A

There is an inverse relationship between risk and	Liquidity	Profitability	Debt	Short term borrowing	B
The internal source of working capital finance include	Tax provision	Dividend provisions	Both A and B	none of the above	A
Total cost approach includes	Non cash cost only	Cash cost only	Non government liabilities only	Cash as well as non cash items	D
Cash cost approach includes	Non cash cost only	Cash cost only	Non government liabilities only	Cash as well as non cash items	B
The time value of money exists not due to	inflationary conditions exist for money	personal consumption preference is delayed	the possibility to increase profits	forgoing reinvestment opportunities for sometime	C
Discounting technique is used to find out	Terminal value	Compounded value	Present value	Future value	C
The adjustment for TVM is made through	Interest rate	Inflation rate	Growth rate	None of the above	A
Future value and Present value both are based on	Number of time periods	Interest period	Both A and B	None of the above	C
Time value of money is an important concept in finance because it takes into account	Risk	Time	Compound interest	All the above	D
Capital budgeting is a part of	Investment decision	Working capital management	Marketing management	Capital structure	A
Capital budgeting deals with	Long term decisions	Short term decisions	Both A and B	Neither A nor B	A
Which of the following is not used in capital	TVM	Sensitivity analysis	Net asset method	Cash flows	C

budgeting					
Capital budgeting decisions are	Reversible	Irrversible	Unimportant	All the above	B
Which of the following is not a capital budgeting decision	Expansion programme	Merger	Replacement of an asset	Inventory level	D
Which of the following does not effect cash flows from a proposal	Salvage value	Depreciation amount	Tax rate	Method of project financing	D
Depreciation is incorporated in cash flow because it	is unavoidable cost	is a cash flow	reduces tax liability	involves an outflow	C
Savings in respect of a cost is treated in capital budgeting as	an inflow	an outflow	nil	None of the above	A
IRR of a project is that rate where NPV tends to	zero	more than 1	less than 1	1	A
The NPV method of capital budgeting assumes that cash flows are reinvested at	risk free rate	internal rate of return	discount rate ised in the analysis	cost of debt	C
Which of the following statement is correct	if PI < 1, its NPV is less than 0	if PI = 0, its NPV is greater than 0	if PI > 1, its NPV will be negative	PI of a project is always greater than one	A
PI method is an extension of	NPV	IRR	PBP	ARR	A
Which of the following variables is not known in IRR?	Initial cash flow	Discount rate	Terminal inflows	Life of the project	B
In case of mutually exclusive proposals	Only the best project is selected	All projects with positive NPV are selected	Even negative NPV projects may be selected	At least two proposals are selected	A

PBP technique is based on	All cash flows	Only higher cash flows	Earlier cash flows	Selected cash flows	C
PI of a project is the ratio of present values of inflows to	Initial cost	PV of outflows	Total cash inflow	Total outflows	B
NPV of proposal indicates	Net incremental profit	Net addition to wealth	Total value of the proposal	None of the above	B
NPV and IRR always give to mutually exclusive projects	Same ranking	Different ranking	Inverse ranking	None of the above	D
Which of the following assumes that cash flows from a project are uniform throughout the life of the project	IRR	NPV	PI	None of the above	D
ARR is based on	Average expected profit	Average past profit	Average cash profit	Life of the project	A
If IRR of a project is equal to opportunity cost of capital then	project should be repeated	NPV will be zero	project has no cash flow	NPV will be positive	B
In which of the following cases, the project is not acceptable	NPV < 0	IRR < hurdle rate	Cost > total inflows	All the above	D

B] Theory Questions (CO 2 – Understanding)

1. Define Financial Management. Explain goals/ objectives of Financial Management
2. Explain modern approaches of FM
3. explain in detail investment, financing and dividend decision in detail.
4. Explain the relationship of finance with other related discipline of management.
5. Explain Functions of finance manager

6. Explain Meaning and Nature of financial analysis.
7. Explain Objectives and limitations of financial analysis
8. Explain Tools of analysis and interpretation of financial statement
9. Define Fund Flow Statement. Explain in detail format of fund flow statement.
10. Explain cash flow statement
11. Write a note on Trend Analysis.
12. Explain in brief Comparative Statements and Common Size Statements.
13. Explain use of FFS and CFS
14. Differentiate between FFS and CFS
15. Define ratio analysis. Explain different ratios with importance.
16. Define capital budgeting.
17. Explain the process of capital budgeting.
18. Illustrate the concept of Time Value of Money.
19. Explain different methods of evaluating capital projects.
20. Define working capital. Explain components of working capital
21. Explain different types of working capital.
22. Explain the concept of operating cycle with example.
23. How to determine working capital
24. Explain factors affecting working capital
25. Explain in detail sources of working capital financing
26. Define capital structure. Explain factors affecting capital structure
27. Write a note on Trading on Equity.
28. Illustrate the EBIT-EPS analysis.
29. How to measure the cost of:

a. Equity

b. Preference shares.

c. Debentures

d. Retained earnings

30. Explain the concept of WACC with suitable example.

31. What are the different long term sources of finance explain in brief.

P.C.E.T'S

S. B. PATIL INSTITUTE OF MANAGEMENT

SAMPLE QUESTIONS

202 – FINANCIAL MANAGEMENT

CO – 1 Remembering

1. Define financial management
2. Define cost of capital
3. Write five importance of cost of capital.
4. Give essential elements of capital budgeting.
5. Write five objectives of capital budgeting?
6. What is operating cycle concept of working capital?
7. What are the merits and demerits of average rate of returns?
8. What are the constituents of gross working capital?
9. What is net working capital?
10. Write down the formula for calculating the duration of an operating cycle.
11. Write formula for calculating all the components of the duration of an operating cycle.
12. What is the goal of the firm?
13. State the objectives of Financial statement analysis.
14. Enumerate the source of working capital in India
15. What is Business Finance?
16. What is Financial Management?
17. What are the three decisions of finance function?
18. What is another name of short term investment decision?
19. What is a dividend decision?
20. What are the factors affecting the dividend decisions?
21. What are the objectives of the financial management?
22. What is Investment Decision?
23. What is a Financing Decision?
24. How finance is related with Economics?
25. How Finance is related with Accounting?
26. What is the relation of taxation and finance?
27. What is Finance Function?
28. State the functions of Finance manager?
29. What are the various techniques of Financial Statement Analysis?
30. What do you mean by Common Size Statements?
31. What do you mean by Comparative Statements?
32. What is Trend Analysis.
33. What is Ratio Analysis.
34. Define Cash Flow & Fund Flow Statement.
35. What does debt service coverage ratio indicate?
36. What is the formula for calculating interest coverage ratio?

37. What do you mean by Liquidity Ratios?
38. State the objectives of Financial Statement Analysis.
39. Name the parties interested in the analysis of Financial Statement.
40. What do you mean by Solvency Ratios?
41. What is the meant by Debtor Turnover Ratio? What is the formula for calculating it?
42. What is Working Capital?
43. What is meant by Working Capital Management?
44. State the major sources of Working Capital.
45. How is working capital calculated?
46. Define the term Cash Management.
47. What are fixed assets?
48. What do you mean by Accounts Receivables?
49. What is meant by Gross Working capital & Net Working capital?
50. What is meant by Current Assets and Current Liabilities?
51. Name the various components included in Current assets.
52. Name the various components included in Current liabilities.
53. What is meant by Account Payables?
54. What is meant by management of Inventories?
55. What is meant by Safety margin?
56. Write the formula for calculating Gross Operating Cycle and Net Operating Cycle.
57. What is meant by capital structure?
58. What is meant by capital structure?
59. When is said to be capital structure optimum?
60. What are the main sources of the funds?
61. Give the name two types of funds.
62. Give two components of borrowed funds?
63. What are financial risks?
64. What do you mean by financial leverage?
65. Define the term Cost of Capital?
66. What is trading on Equity?
67. What do you mean by leverage?
68. What is operational Leverage?
69. What is meant by Internal Sources of finance?
70. What are the External Sources of Finance?
71. What is the full form of WACC.
72. What is meant by capital budgeting decisions?
73. Define the term Capital Budgeting.
74. What do you mean by Time Value of Money?
75. What is meant by Pay Back Method?
76. Why Capital Budgeting is significant for a firm?
77. State the Tools used for the Evaluation of Capital Budgeting?
78. What are the features of Discounted Cash Flow Method?
79. What are the traditional tools of evaluation of the project?
80. What are the modern tools of evaluation of the project?
81. What is PI.
82. What is the Difference between ARR and IRR.
83. What is meant by NPV?

84. How do you calculate the account rate of return?
85. What is the relation between Present Value and Future Value?
86. Write the different names of IRR.

CO – 2 Understanding

1. How does a modern financial management differ from traditional financial management?
2. Explain the scope of financial management.
3. What role should the financial manager play in modern enterprises?
4. Discuss significance of financial management in business management.
5. "The importance of financial management has increased in modern times " Elucidate
6. "Sound financial management is a key to the progress for corporation " Explain
7. Discuss the objectives and goals of financial management
8. Explain the concept and features of an optimal capital structure.
9. Explain the procedure for capital budgeting.
10. What is the internal rate of return method? Explain.
11. Explain the concept of working capital. What are the constituents of working capital of a company?
12. What do you understand by a conservative and an aggressive current asset policy?
13. Divide the operating cycle of firm into its several stages.
14. Briefly explain the three activities of the financial manager.
15. Describe the three broad areas of financial decision making.
16. Briefly explain the Profitability Ratio.
17. What are the different types of Financial Statement Analysis?
18. Explain weighted average cost of capital.
19. Enumerate the different methods of capital budgeting.
20. Sound financial management is the key to the prosperity of the business. Explain.
21. Explain in brief any three decisions involved in the financial management.
22. State the objectives of the financial management?
23. Explain the importance of financial planning?
24. Explain briefly any five points of the role of financial management.
25. Explain any four factors affecting the dividend policy of the company.
26. Explain the concept of wealth maximization as an objective of financial management.
27. Explain briefly the factors affecting the investments decisions?
28. Explain the factors affecting the financing decisions.
29. Write a short note on finance function.
30. Explain the role of Finance Manager in Financial Management?
31. Define Finance and how is it related to other allied disciplines?
32. Explain the Objectives of Financial Statement analysis?
33. Explain the various techniques used for Financial Statement Analysis.
34. Explain the advantages and disadvantages of Common Size Statement?
35. Explain the advantages and disadvantages of Comparative Statements?
36. Explain the advantages of using Ratio Analysis as a tool for Financial Statement Analysis?

37. Explain in detail the Trend Analysis.
38. Define Cash Flow and Fund Flow Statement. What is the difference between these two?
39. Explain in detail the limitations of Financial Statement Analysis?
40. Explain the significance of financial Statement Analysis to Top Management?
41. Explain why labour Unions are interested in the Analysis of Financial Statement?
42. Explain in detail the concept of working capital?
43. How working capital does affect the liquidity and profitability of a business?
44. Explain briefly any five factors for determining the working capital of an organization?
45. Explain the Concept of Operating Cycle?
46. Explain the different techniques which forecast the requirement of Working Capital?
47. Explain the major components of Working Capital?
48. Explain time and money concept in Working Capital?
49. Explain the balance Sheet concept of Working Capital?
50. Explain in detail the concept of Gross Working Capital and Net Working Capital?
51. What are the advantages of adequate Working Capital?
52. Explain the disadvantages of redundant or excessive Working Capital?
53. Explain the disadvantage of inadequate Working Capital?
54. Share capital is better than debt capital. In the favour of this statement explain one factor which affects the capital structure.
55. How does cost of equity affect the capital structure of the company? Explain with example.
56. What is financial risk? Why does it arise?
57. Explain the Earnings before interest and taxes- EBIT?
58. What is meant by capital structure? Explain.
59. Explain the factors that determine the capital structure of a company.
60. How does trading on equity increase the return on equity shares? Explain with an example.
61. What do you mean by the term Trading on equity? How it can be used by an organization?
62. Explain the calculations for cost of debt under present value method.
63. What is operational Leverage and financial leverage? Distinguish between these two.
64. Explain briefly the internal sources of funds?
65. Explain the various external sources of finance?
66. How capital budgeting decisions are taken?
67. Explain briefly the importance and scope of capital budgeting?
68. Explain by giving any four reasons, why capital budgeting decisions are important?
69. Explain the various steps involved in NPV Method?
70. Explain the merits and demerits of IRR Method.
71. Explain the merits and demerits of ARR Method.
72. Explain the merits and demerits of PI Method.
73. Explain the merits and demerits of NPV Method.
74. Explain the nature and significance of Capital Budgeting?
75. Explain the relationship between risk and return?
76. Critically examine the various steps involved in capital budgeting process?
77. Outline the financial management techniques of evaluation of capital investment in fixed assets?

CO – 3 Applying

1. How the cost of debt capital is computed? Illustrate your answer with the help of examples.
2. How is projects evaluated according to pay back method?
3. Why net working capital concept is superior? Explain it.
4. How is working capital effected by nature of business? Explain it.
5. What are the major uses of Ratio analysis in financial evaluation?
6. What are the symptoms of poor working capital management?
7. Describe the finance functions as divided into three broad categories.
8. Describe modern approaches to financial management.

CO – 4 Analyzing

1. "Working Capital to a business is What blood circulation is for human body" Explain
2. What is operating cycle concept of working capital? How will you determine the amount of working capital under this method?
3. What is the concept of working capital? What factors determine the needs of working capital and how is measured?
4. Briefly analyse the scope of the financial Management?
5. Explain the functions of finance Manager in detail & elaborate the relationship of financial Management with other functional disciplines.

CO – 5 Evaluating

1. What is the importance of working capital for a manufacturing unit?
2. What is working capital? On the formation of a new business, what consideration are taken into account in estimating the amount of working capital required?
3. Why Profit maximization criteria is criticized?
4. 'The concept of finance function has changed and keeps on changing along with the evolution of finance as a management
5. activity.' Elaborate this statement.
6. 'Wealth maximisation is better than profit maximisation' Do you agree? Justify your comment.

PCET's

S. B. PATIL INSTITUTE OF MANAGEMENT

201 – GC – 08 Financial Management

Sample Question Bank

A] Multiple Choice Questions (CO 1 – Remembering)

QUESTION	A	B	C	D	ANSWER
Objective of financial management is	Management of liquidity	Maximisation of profit	Maximisation of shareholders wealth	Management of fixed assests	C
What is ignored in principle of profit maximisation	Time value of money	Risk	Wealth creation	All the above	D
Which of the following are two basic concepts of financial management	Costs & expenses	Risk & return	Debit & credit	Receipts & Payments	B
In financial management the term risk refers to	Chances of incurring losses	Variability of future outcome	Chances of no return	None of all	B
Which of the following is included in financial decision making	Investment decision	Financing decision	Dividend decision	All the above	D
Which of the following is considered as complementary fo financial management	Cost accounting	Management accounting	Financial accounting	Corporate accounting	C

Maximisation of wealth of shareholders is reflected in	Sales maximisation	No. of shareholders	Market price of equity shares	SENSEX	C
Which is not a part of investment decision in financial management	Dividend payout decision	Capital budgeting decision	Working capital management	Credit policy towards customers	A
Which of the following is not a function of a finance manager	Procurement of fund	Allocation of fund	Maintaining balance between risk and return	Manoeuvring the share price	D
Market value of the firm is a result of	Investment decision	Financing decision	Working capital management	Risk and return trade off	D
Which of the following represents the financing decision	Designing optimal capital structure	Declaring dividend	Paying interest on loan	None of all	A
Dividend decision is related to	Right issue of shares	Reinvestment requirement	Cash flow statement	None of all	B
The goal of wealth maximisation takes into account	Risk related to uncertainty of return	Timing of expected return	Amount of returns expected	All the above	D
Cost of capital refers to	Flotation cost	Dividend	Required rate of return	None of the above	C
The cost of capital is not similar to one of the following	Cut off rate	Target rate	Hurdle rate	Internal rate of return	D
Which of the following has the highest CoC	Equity share	Loans	Bonds	Preference shares	A
CoC for bonds and Debentures is calculated on	Before tax basis	After tax basis	Risk free rate of interest basis	None of the above	B
WACC is generally denoted by	Ka	Kw	Ko	Kc	C

Which of the following CoC require tax adjustment	Ke	Kp	Kd	Kre	C
Which is the most expensive source of funds	New equity shares	New preference shares	New debts	Retained earnings	A
In case the firm is all equity financed, WACC would be equal to	Kd	Ke	Neither (a) nor (b)	Noth (a) & (b)	B
Firm's CoC is the average cost of	All sources	All borrowings	All sahre capital	All bonds & debentures	A
Cost of capital may be defined as	Weighted average cost of all debts	Rate of return expected by equity shareholders	Average IRR of the projects of the firm	Minimum rate of return that a firm should earn	D
The term capital structure denotes	Total of liability side of BS	Equity funds, preference capital and long term debt	Total shareholders equity	Types of capital issued by a company	B
Debt financing is a cheaper source of finance because of	Time value of money	Rate of interest	Tax deductability of interest	Dividend not payable to lenders	C
In order to find out cost of equity under CAPM, which of the following is not required	Beta factor	Market rate of return	Market price of equity shares	Risk free rate of interest	C
Tax rate is relevant and important for calculation of specific cost of capital of	Equity share capital	Preference share capital	Debentures	(a) & (b) above	C
Advantage of debt financing is	Interest is tax deductible	It reduces WACC	Does not dilute owners control	All the above	D
Cost of issuing new shares to the public is known as	Cost of equity	Cost of capital	Flotation cost	Marginal cost of capital	C

Cost of equity share capital is more than cost of debt because	Face value of debentures is more than face value of shares	Equity shares have higher risk than ebt	Equity shares are easily saleable	All the above	B
Which of the following is not a generally accepted approach for calculation of cost of equity	CAPM	Dividend discount model	Rate of preference dividend plus risk	Price earning ratio	C
Value stated on the face of a share certificate is	Market price	Par value	Issue price	Redemption value	B
Trading on equity refers to	Insider trading	Buy back of equity shares	Use of debt in capital structure	Trading of equity shares	C
Share premium is the difference between	MP and FV	Issue price & FV	MP & Issue price	FV & paid up value	B
Which of the following have ownership interest in the company	Convertible debentures	Equity shares	Redeemable debentures	None of the above	B
Which of the following is not a feature of preference shares in India	Redemption	Fixed rate of dividend	Face value	Irredeemability	D
Which of the following cannot be issued in India	Cumulative convertible preference shares	Zero interest convertible debentures	Irredeemable preference shares	Deep discount bonds	C
Which of the following is not a source of long term finance	Bank term loan	Preference share capital	Certificate of deposits	Reserves & surplus	C
In case of convertible debentures generally the conversion price is	Higher than MP of shares	Lower than MP of shares	Undecided	Face value of shares	B

Claim of preference share capital on assets of the company comes	After secured debt	Before long term debt	After equity share capital	After unsecured creditors	D
Operating leverages helps in analysis of	Business risk	Financing risk	Production risk	Credit risk	A
Which of the following is studied with the help of financial leverage	Marketing risk	Interest rate risk	Foreign exchange risk	Financing risk	D
Combined leverage is obtained from OL and FL by their	Addition	Substraction	Multiplication	Any of these	C
High degree of financial leverage means	High debt proportion	Lower debt proportion	Equal debt and equity	No debt	A
Operating leverage arises because of	Fixed cost of production	Fixed interest rate	Variable cost	None of the above	A
Financial leverage arises because of	Fixed cost of production	Variable cost	Interest cost	None of the above	C
Operating leverage is calculated as	Contribution / EBIT	EBIT / PBT	EBIT / Interest	EBIT / Tax	A
Financial leverage is calculated as	EBIT / Contribution	EBIT / PBT	EBIT / Sales	EBIT / Variable cost	B
Which conbination is generally good for a firm	High OL, High FL	Low OL, Low FL	High OL, Low FL	None of the above	C
Combined leverage can be used to measure the relationship between	EBIT and EPS	PAT and EPS	Sales and EPS	Sales and EBIT	C
FL is zero if	EBIT = Interest	EBIT = Zero	EBIT = Fixed cost	EBIT = Preference dividend	B

Business risk can be measured by	Financial leverage	Operating leverage	Combined leverage	None of the above	B
Which of the following is correct	CL = OL + FL	CL = OL - FL	Cl = OL X FL	OL = OL / FL	C
A highly geared company exposes to	Business risk	Financing risk	Inflation risk	Interest rate risk	B
The industries where demand is volatile and profits subjects to fluctuation should have	High level of gearing	Low level of gearing	Irrespective of level of gearing	More long term debt	B
High level of gearing means	Proportion of long term debt to shareholders is low	Proportion of long term assets to shareholders is high	Proportion of fixed assets to total assets is high	Proportion of loan funds to net worth is high	D
capital gearing indicates the degree of vulnerability of earnings available to	Equity shareholders	Debenture holders	Preference shareholders	Term lending institutions	A
Accounting ratios are important tools used by	Managers	Researchers	Investors	All of the above	D
Net profit ratio signifies	Operational efficiency	Liquidity position	Long term solvency	Profit for lenders	A
Working capital turnover measures the relationship of working capital with	Fixed assets	Sales	Purchase	Stock	B
In ratios analysis the term capital employed refers to	Equity share capital	Net worth	Shareholders fund	None of above	D

Dividend payout ratio is	PAT / Capital	DPS / EPS	Pref. Dividend / PAT	Pref. Dividend / Equity dividend	B
In net profit ratio the denominator is	Net purchase	Net sales	Credit sales	COGS	B
ITR measures the relationship of the inventory with	Average sales	COGS	Total purchase	Total assets	B
Return on investment may be improved by	Increasing turnover	Reducing expenses	Increasing capital utilization	All of the above	D
In current ratio current assets are compared with	Current profit	Current liabilities	Fixed assets	Equity share capital	B
There is deterioration in the management of working capital of a company. What does it refer to	That the capital employed has reduced	That the profitability has gone up	That ACP has increased	That the sales has decreased	C
Which of the following does not help in increase current ratio	Issue of debentures to buy stock	Issue of debentures to pay creditors	Sale of investment to pay creditors	Avail BOD to buy machine	D
Debt to total assets ratio can be improved by	Borrowing more	Issue of debentures	Issue of equity shares	Redemption of debt	D
Ratio of Net income to No of Equity shares is known as	P/E ratio	Net profit ratio	EPS	DPS	C
Trend analysis helps in comparing performance of a firm	With other firms	Over a period of time	With other industries	None of above	B
A current ratio of less than one means	CL<CA	FA > CA	CA < CL	Share capital > CA	C

Suppliers and creditors of a firm are interested in	Profitability position	Liquidity position	Market position	Debt position	B
Which of the following is a measure of debt service capacity of a firm	CR	Acid test ratio	Interest coverage ratio	Debtors turnover	C
Gross profit ratio for a firm remains same but the net profit ratio is decreasing. The reason for such behavior could be	Increase in COGS	Increase in expenses	Increase in dividend	Decrease in sales	B
Which of the following statement is correct	A higher receivables turnover is not desirable	Interest coverage ratio depends upon tax rate	Increase in net profit ratio means increase in sales	Lower debt equity ratio means lower financial risk	D
Which of the following helps in analyzing return to equity shareholders	Return on assets	EPS	Net profit ratio	Return on investment	B
Return on investment and Return on Assets belongs to	Liquidity ratios	Profitability ratios	Solvency ratios	Turnover	B
XYZ Ltd. has a debt equity ratio of 1.5 as compared to 1.3 industry average. It means that the firm has	Higher liquidity	Higher financial risk	Higher profitability	Higher capital employed	B
Ratio analysis can be used to study liquidity, turnover, profitability etc. of a firm. What does Debt equity	Solvency	Liquidity	Profitability	Turnover	A

ratio help to study					
In ITR what is taken in the numerator	Sales	COGS	Opening stock	Closing stock	B
One of the major vehicle of corporate financial reporting to shareholders is	Balance sheet	Financial statement	Annual report	Income statement	C
The information about the financial position, performance and changes in financial position are given in	Balance sheet	Income statement	CFS	All of the above	D
The preparation of statement of retained earnings is a common accounting practice of	Companies	Partnership firm	Sole trading firm	All of the above	A
The analysis oriented on efficiency of working capital management and profitability of current operation is known as	Liquidity analysis	Profitability analysis	Financial analysis	Short term analysis	D
The study of quantitative relationship of one financial item to another based on a financial	Horizontal analysis	Vertical analysis	Financial analysis	Short term analysis	B

statement on a particular date is known as					
Comparative financial statement reveal the following	Absolute data in money value	Increase or reduction in absolute data in terms of money value	Increase or reduction in absolute data in terms of percentage	All of the above	D
Financial statements of two or more firms can be made for drawing inferences is termed as	Comparative analysis	Interfirm comparison	Horizontal analysis	External analysis	B
The figures shown in financial statement are converted to percentage so as to establish each element to the level of the statement in	Comparative financial statement	Trend ratios	Common size statement	None of above	C
What is EBITDA	Earnings before interest, tax, debt and amortisation	Earnings before inter company transactions, tax, debt and annual charges	Extaordinary income before interest, tax, depreciation and annual charges	Earnings before interest, tax, depreciation and amortisation	D
Free cash flow means	Cash available for financing incremental working capital	Cash available for financing additional investment in plant and machinery	Cash available for meeting financial flows like debt servicing, dividend payments etc.	None of above	C
A very high current ratio	Increase the profitability	Adverse impact on	Not affect the profitability	None of above	B

will		profitability			
A very high current ratio may be due to	Piling up of inventory	Inefficiency in collection of debtors	High balances in cash and bank without proper investment	All of the above	D
One of the following is not an absolute liquid asset	Cash in hand	Cash at bank	Bills receivables	Marketable investment	C
Shareholders equity includes	Equity share capital	Preference share capital	Reserves and surplus	All of the above	D
Fixed interest bearing funds do not include one of the following	Debentures	Long term investment	Preference share capital	Public deposits	B
The ratio indicates proportion of long term funds deployed in fixed assets is	Long term fund / FA	FA / Shareholders fund	FA / Debt fund	FA / Long term find	D
Asset management ratios are used to measure the speed with various accounts are converted into	FA or CA	Sales or inventory	Sales or cash	Cash or bank	C
A high ratio of total assets turnover ratio indicates	Over trading	Over gearing	Idle capacity	Capital gearing	A
A longer creditors payment period as compared to industry indicates	Souppliers are willing to supply on too long credit period	Operations are being financed by suppliers free of interest	Operating in sellers market	Damages credit rating and relationship with suppliers	A
The term cash profit indicates	GP+interest + Depreciation	NP + Depreciation	NP - interest - tax	Net profit before depreciation, interest and tax	B

A firm seeks to increase its current ratio from 1.5 before its closing date of accounts. The action that would make it possible is	Delaying payment of salaries	Increase charge for depreciation	Making cash payments to creditors	Selling marketable securities for cash at book value	C
If a firm's total debt to equity ratio is higher than the industry average but the long term debt to equity is lower than the industry average this suggest that the firm	Has a higher level of short term liabilities than the industry	Is unable to make its interest payment	Is less profitable than the industry	Is holding a larger amount of current assets	A
The return on equity indicates	Measure of profitability	The efficiency in use of assets in achieving sales	Measuer of leverage	All of the above	D
Return on investment can be increased by	Increase the profit margin	Increasing the investment turnover	Reduction of invested capital	All of the above	D
Payment to creditors will result in	Sources of fund	Application of fund	No impact on fund	None of above	C
The fund flow analysis is presented in format known as	Statement of sources and application of fund	Statement of changes in financial position	Fund flow statement	All of the above	D
The repayment of long term loans previously made by organisation will result in	Decrease in working capital	Increase in working capital	Application of fund	Source of fund	C
Conversion of partly paid debentures into equity shares	Cause to decrease in working capital	Cause to increase in fund	Cause to apply fund	Have no impact on fund	D

will					
Inventory Turnover measures the relationship of inventory with	Average sales	COGS	Total purchase	Total assets	B
Management of working capital implies trade off between	Cost and Revenue	Assets and Liabilities	Debtors and Creditors	Liquidity and Profitability	D
Gross working capital =	Total assets	Total liabilities	Total current assets	Total current liabilities	C
Net working capital =	Total assets	Total liabilities	Total assets – current liabilities	Current assets – current liabilities	D
Permanent working capital is also known as	Gross working capital	Net working capital	Total current assets	Minimum level of CA that a firm maintain all the time	D
Operating cycle of a firm can be shortened by	Increasing credit period to customers	Increasing stock of RM	Increasing WIP period	Increasing credit period from suppliers	D
Which of the following is not a feature of current assets	Shorter liquidity	Longer life	Controllable	Relevant	B
Net operating cycle =	GOC - DP	GOC + DP	RMCP + RCP	RMCP - RCP	A
Net operating cycle increases if	More raw material are purchased	Payment to creditors is made earlier	Goods are sold in shorter period	Both A and B	D
Which of the following is not a determinant of working capital	Nature of business	Production policy	Foreign exchange policy	Credit policy	C
Total operating cycle is defined as	Equal to accounting period	One calendar year	Either A or B	None of A and B	D
Working capital is defined as	CA over capital	CL over capital	CA over CL	Share capital over resources	C

Deferral period (DP) refers to the credit period allowed by	Creditors	Debtors	Bank	Shareholders	A
Which of the following is classified as CL	Inventory	Marketable securities	Provision for tax	Investments	C
Current liabilities are those obligations which are generally to be discharged in	1 month	1 year	1 week	1 day	B
Which of the following is not a component of working capital	Debtors	Term loan	Creditors	Marketable securities	B
Insufficient working capital results in	Block of cash	Loosing interest	Lack of production	Lack of smooth flow of production	D
The time period required for the conversion of raw materials into finished goods is known as	Operating cycle period	Inventory conversion period	Receivables conversion period	Cash flow cycle	B
The time period required to convert the credit sales into cash	Receivables conversion period	Deferral period	Inventory conversion period	Total operating cycle period	A
A level of working capital that fluctuates according to requirement of firm is known as	Gross working capital	Net working capital	Permanent working capital	Temporary working capital	D
Working capital is also known as	Circulating capital	Fluctuating capital	Fixed capital	none of the above	A

Greater the size of business unit _____ will be the requirements of working capital	larger	lower	no change	fixed	A
The fixed portion of working capital should be generally financed from the _____ capital source	fixed	variable	semi variable	borrowed	B
The need for working capital arises because of time gap between production of goods and their actual realisation after sales is termed as	Operating cycle	Cash conversion cycle	Business cycle	none of the above	A
There is an inverse relationship between risk and	Liquidity	Profitability	Debt	Short term borrowing	B
The internal source of working capital finance include	Tax provision	Dividend provisions	Both A and B	none of the above	A
Total cost approach includes	Non cash cost only	Cash cost only	Non government liabilities only	Cash as well as non cash items	D
Cash cost approach includes	Non cash cost only	Cash cost only	Non government liabilities only	Cash as well as non cash items	B
The time value of money exists not due to	inflationary conditions exist for money	personal consumption preference is delayed	the possibility to increase profits	forgoing reinvestment opportunities for sometime	C

Discounting technique is used to find out	Terminal value	Compounded value	Present value	Future value	C
The adjustment for TVM is made through	Interest rate	Inflation rate	Growth rate	None of the above	A
Future value and Present value both are based on	Number of time periods	Interest period	Both A and B	None of the above	C
Time value of money is an important concept in finance because it takes into account	Risk	Time	Compound interest	All the above	D
Capital budgeting is a part of	Investment decision	Working capital management	Marketing management	Capital structure	A
Capital budgeting deals with	Long term decisions	Short term decisions	Both A and B	Neither A nor B	A
Which of the following is not used in capital budgeting	TVM	Sensitivity analysis	Net asset method	Cash flows	C
Capital budgeting decisions are	Reversible	Irrversible	Unimportant	All the above	B
Which of the following is not a capital budgeting decision	Expansion programme	Merger	Replacement of an asset	Inventory level	D
Which of the following does not effect cash flows from a proposal	Salvage value	Depreciation amount	Tax rate	Method of project financing	D
Depreciation is incorporated in cash flow because it	is unavoidable cost	is a cash flow	reduces tax liability	involves an outflow	C

Savings in respect of a cost is treated in capital budgeting as	an inflow	an outflow	nil	None of the above	A
IRR of a project is that rate where NPV tends to	zero	more than 1	less than 1	1	A
The NPV method of capital budgeting assumes that cash flows are reinvested at	risk free rate	internal rate of return	discount rate ised in the analysis	cost of debt	C
Which of the following statement is correct	if PI < 1, its NPV is less than 0	if PI = 0, its NPV is greater than 0	if PI > 1, its NPV will be negative	PI of a project is always greater than one	A
PI method is an extension of	NPV	IRR	PBP	ARR	A
Which of the following variables is not known in IRR?	Initial cash flow	Discount rate	Terminal inflows	Life of the project	B
In case of mutually exclusive proposals	Only the best project is selected	All projects with positive NPV are selected	Even negative NPV projects may be selected	At least two proposals are selected	A
PBP technique is based on	All cash flows	Only higher cash flows	Earlier cash flows	Selected cash flows	C
PI of a project is the ratio of present values of inflows to	Initial cost	PV of outflows	Total cash inflow	Total outflows	B
NPV of proposal indicates	Net incremental profit	Net addition to wealth	Total value of the proposal	None of the above	B
NPV and IRR always give to mutually exclusive projects	Same ranking	Different ranking	Inverse ranking	None of the above	D

Which of the following assumes that cash flows from a project are uniform throughout the life of the project	IRR	NPV	PI	None of the above	D
ARR is based on	Average expected profit	Average past profit	Average cash profit	Life of the project	A
If IRR of a project is equal to opportunity cost of capital then	project should be repeated	NPV will be zero	project has no cash flow	NPV will be positive	B
In which of the following cases, the project is not acceptable	NPV < 0	IRR < hurdle rate	Cost > total inflows	All the above	D

B] Theory Questions (CO 2 – Understanding)

1. Define Financial Management. Explain goals/ objectives of Financial Management
2. Explain modern approaches of FM
3. explain in detail investment, financing and dividend decision in detail.
4. Explain the relationship of finance with other related discipline of management.
5. Explain Functions of finance manager
6. Define Key strategies of financial management.
7. Explain Meaning and Nature of financial analysis.
8. Explain Objectives and limitations of Financial analysis
9. Explain Tools of analysis and interpretation of financial statement
10. Define Fund Flow Statement. Explain in detail format of fund flow statement.
11. Explain cash flow statement

12. Explain use of FFS and CFS

13. Differentiate between FFS and CFS

14. Define ratio analysis. Explain different ratios with importance.

15. Define capital budgeting.

16. Explain different methods of evaluating capital projects.

17. Define working capital. Explain components of working capital

18. Explain different types of working capital.

19. Explain the concept of operating cycle with example.

20. How to determine working capital

21. Explain factors affecting working capital

22. Explain in detail sources of working capital financing

23. Define capital structure. Explain factors affecting capital structure

24. How to measure the cost of :

    a. Equity

    b. Preference shares.

    c. Debentures

    d. Retained earnings

25. Explain the concept of WACC with suitable example.

26. Explain NI approach of determining optimal capital structure

27. How NOI approach is better than NI approach.

C] Numerical (CO 3 – Applying)

Ex. No.1: The following are the summrised Profit & Loss A/c of Hind Products Limited for the year ending 31st March 2016 and the Balance Sheet as on that date.

Profit & Loss Account

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Opening stock	99500	By Sales (credit)	850000
To Purchases	545250	By Closing stock	149000
To Incidental expenses	14250		
To Gross profit	340000		
	999000		**999000**
To Operating expenses	195000	By Gross profit	340000
To Non-operating expenses	4000	By Non-operating income	9000
To Net profit	150000		
	349000		**349000**

Balance Sheet

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Share capital (2000 equity shares of Rs.10 each.)	200000	Land and building	150000
Reserves	90000	Plant and machinery	80000
Other current liabilities	90000	Stock in trade	149000
Profit & Loss account	60000	Sundry debtors	41000
Bills payable	40000	Cash and bank balance	30000
		Bills receivables	30000
	480000		**480000**

From the above statements you are required to calculate the following ratios:

(1) Gross profit ratio (2) Net profit ratio (3) Operating profit ratio (4) Operating ratio (5) Return on capital employed (6) Net profit to Fixed asset ratio (7) Stock turnover ratio (8) Receivables turnover ratio (9) Creditors turnover ratio (10) Sales to working capital ratio (11) Sales to Fixed assets ratio (12) Sales to capital employed (13) Return on total resources (14) Turnover of total assets.

Additional information:
1) Average receivables Rs.85000
2) Average payables Rs.80000.

Ex. No.2: From the following Balance sheet of a company as on 31st March 2016, calculate: 1) Current ratio 2) Quick ratio 3) Absolute liquidity ratio 4) Ratio of inventory to working capital 5) Ratio of current assets to fixed assets 6) Debt to equity ratio 7) Capital gearing ratio 8) Fixed asset ratio.

Balance Sheet

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Equity share capital	1000000	Goodwill (at cost)	500000
6% preference share capital	500000	Plant & machinery	600000
General reserve	100000	Land & building	700000
Profit & Loss account	400000	Furniture & fixture	100000
Provision for tax	176000	Stock in trade	600000
Bills payable	124000	Bills receivables	30000
Bank overdraft	20000	Debtors	150000
Creditors	80000	Bank	200000
12% debentures	500000	Marketable securities	20000
	2900000		**2900000**

Ex. No.3: Working capital of a company is Rs.135000 and current ratio is 2.5. Liquid ratio is 1.5 and the proprietary ratio 0.75. Bank overdraft is Rs.30000. There is no long term loans and fictitious assets. Reserve and surplus amount to Rs.90000 and the gearing ratio (Equity capital / Preference capital) is 2. Determine-

1) Current assets 2) Current liabilities 3) Net block 4) Proprietary fund 5) Quick liabilities 6) Quick assets 7) Stock 8) Preference and equity capital.

Ex. No.4: Escort Ltd. Has an annual sales of 50000 units at Rs.100 per unit. The company works for 50 weeks in the year. The cost break up is given as below-

Element of cost	Per unit (Rs.)
Raw material	30
Labour	10
Overheads	20
Total cost	**60**
Profit	40
Selling price	**100**

The company has the practice of storing raw materials for 4 weeks requirement. Wages and other expenses are paid after a lag of 2 weeks. The debtors enjoy a credit of 10 weeks and company gets a credit of 4 weeks from supplier. The processing time is 2 weeks and finished goods inventory is maintained for 4 weeks.

From the above information prepare a working capital requirement, allowing for 15% contingencies by -

1) Total cost approach (Amount method)
2) Cash cost approach.

Ex. No.5: The cost sheet of a company provides the following particulars -

Element of cost	Cost per unit (Rs.)
Raw material	50
Direct labour	20
Overheads (including depreciation of Rs.10)	40
Total cost	110
Profit	20
Selling price	130

Average raw material in stock is for one month. Average material in WIP for half month. Credit allowed by supplier: one month; credit allowed to debtors: one month. Average time lag in payment of wages: 10 days; average time lag in payment of overheads 30 days. 25% of the sales are on cash basis. Cash balance to be Rs.100000. Finished goods remains in the warehouse for one month.

You are required to prepare a statement of the working capital needed to finance a level of activity of 54000 units of output. Production is carried on evenly throughout the year and wages and overheads accrue similarly. State your assumptions if any.

Ex. No.6: The management of Royal Industries has called for a statement showing the working capital to finance a level of activity of 180000 units of output for the year. The cost structure for the company's product for the above mentioned activity level is detailed below -

Element of cost	Cost per unit (Rs.)
Raw material	20
Direct labour	5
Overheads (including depreciation of Rs.5 per unit)	15
Total cost	40
Profit	10

Selling price	50

Additional information -

1) Minimum desired cash balance is Rs.20000.
2) Raw materials are held in stock, on an average for two months.
3) WIP (assume 50% completion stage) will approximate to half month's production.
4) Finished goods remain in warehouse on an average for a month.
5) Suppliers of material extend a month's credit and debtors are provided two months credit; cash sales are 25% of total sales.
6) There is time lag in payment of wages of a month; and half a month in the case of overheads.

From the above facts, you are required to prepare a statement showing working capital requirement

Ex. No. 7: Calculate the cost of issued capital in each of the following cases -

(a) A company issues 10% debentures of Rs.10,00,000 at i) Par, or ii) 10% discount and iii) 20% premium, assuming the tax rate to be 28%.

(b) A company has 11% debentures of Rs.5,00,000 standing in its balance sheet as on 31st March maturing after 5 years. Assume the same debentures could be issued now only at a discount of 20% , assuming the tax rate to be 28%.

(c) A company issues Rs.80,000 12% debentures of Rs.100 each, redeemable after 10 years. Floating cost is 10% of issue price. Find cost of capital if issued at i) Par, or ii) 10% discount and iii) 10% premium. Tax rate is 40%.

Ex. No. 8 A company has 20000 equity shares of Rs.10 each fully paid. The current market price per share is Rs.20. Earnings available to shareholders at the end of period under consideration are Rs.60000. Calculate Ke using earning / price ratio.

Ex. No. 9 The current price of an equity share of Rs.10 is Rs.20. The next expected dividend per share is 20%. The dividend are expected to grow at a rate of 5%. Calculate the cost of equity based on dividend growth model.

Ex. No. 10: A company has issued equity capital having a face value of Rs.10 at a premium of 10%, incurring 5% of the issue price as cost of issue. The expected rate of dividend is 20%. What is the cost of equity capital? What is the cost of retained earnings if the market value of equity share is Rs.15?

Ex. No. 11: PQR Ltd has the following capital structure on December 31, 2016:

Particulars	Amount (Rs)
Equity share capital (200000 shares of Rs.10 each)	2000000
Reserves and surplus	2000000
12% Preference shares	1000000
9% Debentures	3000000

The market price of equity share is Rs.30. It is expected that the company will pay next year a dividend of Rs.3 per share, which will grow at 7% forever. Assume 40% income tax rate. You are required to compute WACC using market value weight.

Ex. No. 12: A simplified income statement of Zenith is given below:

Particulars	Amount (Rs.)
Sales	1050000
Variable cost	767000
Fixed cost	75000
EBIT	**208000**
Interest	110000
Taxes	29400
Net income	**68600**

Calculate and interpret the following:

1. Degree of operating leverage
2. Degree of financial leverage
3. Degree of combined leverage

Ex.No.13: The expected EBIT of a firm is Rs.200000. It has issued equity share capital with Ke at 10% and 6% debt of Rs.500000. Find out value of the firm and overall cost of capital (WACC) according to NI approach. What will be the value of the firm and overall cost of capital if –

1) Firm has issued 6% debt of Rs.700000 instead of Rs.500000. 2) Firm has issued 6% debt of Rs.200000 instead of Rs.500000

Ex. No.14: A company has an investment opportunity for Rs.40000 with the following expected net cash flow (cash flow after tax & before depreciation)

Year	1	2	3	4	5	6	7	8	9	10
Cash flow (Rs.)	7000	7000	7000	7000	7000	8000	10000	15000	10000	4000

Determine the following using 10% as the cost of capital -

1. Pay back period
2. Net Present Value

3. Profitability Index (Cost Benefit Ratio)
4. IRR

Ex. No.15: M/s Gama & Co wants to replace its old machine with a new automatic machine. Two models Zee and Chee are available at the same cost Rs. 5 lakhs each. Salvage value of the old machine is Rs.1 lakh. The utilities of the existing machine can be used if the company purchase Zee. Additional cost of utilities to be purchased in that case are Rs. 1lakh. If the company purchase Chee then all the existing utilities will have to be replaced with new utilities costing Rs.2 lakhs. The salvage value of the old utilities will be Rs.0.20 lakh. The earnings after taxation are expected to be –

Year	Cash inflow (Rs.)		PV factor @ 15%
	Zee	Chee	
1	100000	200000	0.87
2	150000	210000	0.76
3	180000	180000	0.66
4	200000	170000	0.57
5	170000	40000	0.50
Salvage value at the end of 5th year	50000	60000	

You are required to –

Compute for two machines, NPV, Discounted Payback Period and Desirability Factor

D] Numerical (CO 4 – Analyzing)

Ex. No.1: AB Ltd has the following Profit & Loss A/c for the year ending 31st March 2021 and the Balance Sheet as on that date.

Profit & Loss Account **(Rs. In Lakhs)**

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
Opening stock	1.75	Sales : Credit	12.00
Add: Manufacturing cost	10.75	Sales: Cash	3.00
Less: Closing stock	(1.50)		
Cost of goods sold	**11.00**		
Gross profit	4.00		
	15.00		**15.00**
Administrative expenses	0.35	Gross profit	4.00
Selling expenses	0.25	Royalty income	0.09

Depreciation	0.50		
Interest	0.47		
Income tax	1.26		
Net profit	1.26		
	4.09		**4.09**

Balance Sheet

Liabilities	Amount (Rs. in lakhs)	Assets	Amount (Rs. in lakhs)
Equity shares of Rs.10	3.50	Plant & Machinery: 10.00	
10% Preference shares	2.00	**Less:** Depreciation: 2.50	7.50
Reserves & surplus	2.00	Goodwill	1.40
Long term loan (12%)	1.00	Stock	1.50
Debentures (14%)	2.50	Debtors	1.00
Creditors	0.60	Prepaid expenses	0.25
Bills payable	0.20	Marketable securities	0.75
Accrued expenses	0.20	Cash	0.25
Provision for tax	0.65		
	12.65		**12.65**

The market price per share of company on 31st March 2021 is Rs.45.

Particulars	Amount (Rs. in lakhs)
Reserves at the beginning	1.465
Net profit during the year	1.260
	2.725
Preference dividend	0.200
Equity dividend	0.525
Reserves at the close of year	2.000

Analyse the firms financial position by using various ratios.

Ex. No. 2 On January 1, 2015, Canon Copy Machine, one of the favorites of the stock market, was priced at Rs.300 per share. This price was based on an expected dividend at the end of the year of Rs.3 per share and an expected annual growth rate in dividends of 20% into the future. By January 2016, economic indicators have turned down, and investors have revised their estimates for future dividend growth of CMM downward to 15%. What should be the price of the firm's common stock in January 2016? Assume the following –

1. A constant dividend growth valuation model is a representation of the way the market values CMM.
2. The firm does not change the risk complexion of its assets nor its financial leverage.

The expected dividend at the end of 2016 is Rs.3.45 per share.

Ex. No. 3: The capital structure of Hindustan Traders as on 31-03-2016 is as follows:

Source	Amount (Rs.)
Equity capital (100 lakh equity shares of Rs.10 each)	Rs.10crores
Reserves	Rs. 2crores
14% debentures of Rs.100 each	Rs. 3crores

For the year ended 31-03-2016 the company is to pay equity dividend at 20%. As the company is a market leader with good future, dividend is likely to grow by 5% every year. The equity shares are now traded at Rs.80 per share on the stock exchange. Income tax rate applicable to the company is 50%. Required -

1. The current WACC.
2. The company has plans to raise a further Rs.5 crore by way of long term loan at 16% interest. When this takes place the market value of the equity shares is expected to fall to Rs.50 per share. What will be the new WACC of the company? Analyse the firms overall cost of capital and comment.

Ex. No. 4

The capital structure of the Progressive Corporation consists of ordinary share capital of Rs.1000000 (shares of Rs.100 each) and Rs.1000000 of 10% debentures. The selling price is Rs.10 per unit; variable costs amount to Rs.6 per unit and fixed expenses amount to Rs.200000. The income tax rate is assumed to be 30%. The sales level is expected to increase from 100000 units to 120000 units.

a) You are required to calculate:
   1. The percentage increase in earnings per share.
   2. The degree of financial leverage at 100000 units and 120000 units.
   3. The degree of operating leverage at 100000 units and 120000 units.

Comment on the behavior of operating and financial leverages in relation to increase in production from 100000 units to 120000 units

Ex. No. 5: X corporation has estimated that for a new product its BEP is 2000 units if the item is sold for Rs.14 per unit, the cost accounting department has currently identified

variable cost of Rs.9 per unit. Calculate the degree of OL at the sales volume of 2500 units and 3000 units.
What do you infer from the degree of OL at the sales volume of 2500 units and 3000 units and their difference if any?

Ex.No.6: Rane Auto Ltd expects EBIT of Rs.400000. Outstanding debt of the company is Rs.1000000 with cost of debt 12% and WACC at 15%. What would be the value of the firm and the cost of equity as per NOI approach? What will be the effect of the following situations on the total value of the firm and equity capitalization?

1. The firm increases the amount of debt to Rs.1400000 and uses the proceeds of the debt to repurchase of equity shares.

The firm redeems debt of Rs.500000 by issuing fresh equity shares of the same amount

E] Numerical (CO 5 – Evaluating)

Ex.No.1: ABC Ltd with EBIT of Rs.300000 is evaluating a number of possible capital structures, given below. Which of the capital structure will you recommend and why?

Capital Structure	Debt (Rs.)	Kd %	Ke %
I	300000	10	12
II	400000	10	12.5
III	500000	11	13.5
IV	600000	12	15
V	700000	14	18

Ex.No.2: XYZ Ltd has EBIT of Rs.400000. The firm currently has outstanding debt of Rs.1500000 at an average cost of 10%. Its cost of equity capital is estimated to be 16%.

1) Determine the current value of the firm using traditional valuation approach.
2) Determine the firms overall capitalization rate.
3) The firm is considering to issue capital of Rs.500000 in order to redeem Rs.500000 debt. The cost of debt is expected to be unaffected. However, the firms cost of equity capital is to be reduced to 14% as a result of decrease in leverage. Would you recommend the proposed action?

Ex.No.3: XYZ Ltd co has a total capitalization of Rs.1000000 and normally earns Rs.100000 (before and taxes). The finance manager of the firm wants to take a decision regarding the capital structure. After a study of the capital market, he gathers the following data.

Amount of Debt	Interest rate %	Cost of Equity (Ke) %
0	-	10.0
100000	4.0	10.5
200000	4.0	11.0
300000	4.5	11.60
400000	5.0	12.40
500000	5.5	13.50
600000	6.0	16.0
700000	8.0	20.0

Assuming no tax, what amount of debt should be employed by the firm of the traditional approach is held valid?

Ex.No.4: A company is considering different methods to finance its investment proposal. It is estimated that initially Rs.4000000 will be needed. Two different alternatives are available to raise the funds.

1. To raise Rs.2000000 by sale of equity shares of Rs.100 each and balance at 18% term loan.
2. To raise entire amount by sale of equity shares of RS.100 each.

The existing capital structure of the company consist of

a) 50000 equity shares of Rs.100 each.
b) 17% term loan of Rs.2000000

The expected EBIT is Rs.1500000. Advise the company on the basis of EPS in each alternative. Assume income tax rate is 50%.

Ex. No.5: On the basis of the following figures derived from the accounts of a company, prepare a report on the level of efficiency of financial and operational management of the company.

Liabilities	Alpha Ltd.	Beta Ltd.	Assets	Alpha Ltd.	Beta Ltd.
Share capital			Gross block less depreciation	812	917
Equity shares of Rs.10 each	500	400	Investments	100	300
9.5% preference shares of Rs.10 each	100	50	Current assets, loans & advances		
Reserves and surplus			Inventories	202	52
General reserve	300	-	Debtors	152	64
Profit & Loss account	100	50	Cash and bank	42	32
Secured loan			Deposits	12	42
11% term loan	50	620	Advances	-	40
10% debentures	100	100			
Unsecured loan					
15% bank loan	20	20			
18% short term loan	10	15			
Current liabilities & provisions					
Creditors	10	10			
Outstanding expenses	5	2			
Provision for taxation	50	40			
Proposed dividend	75	140			
	1320	**1447**		**1320**	**1447**

(a) Find the following capital structure ratios of the companies and comment on their overall capital structure:
1) Equity to total assets ratio 2) Debt equity ratio.
(b) Both the companies are willing to raise 3.2 lakhs rupees by issue of debentures. How do you react if 2:1 debt-equity ratio norm is to be followed.

Ex. No.6: On the basis of the following figures derived from the accounts of a company, evaluate the company's financial condition and performance over the last three years. Are there any problems?

Ratios	Industry standard	Company X

Current ratio	2.4	2.67
Debtors turnover ratio	8.0	10.00
Inventory turnover ratio	9.80	3.33
Assets turnover ratio	2.00	1.43
Net profit ratio	3.3%	2.1%
Net profit on total assets ratio	6.6%	3.0%
Net profit on net worth	10.7%	4.8%
Total debt to total assets	63.5%	37.7%

Ex. No.7: Given below are the selected ratios for two companies A and B in the same industry along with industry average

Ratios	**A**	**B**	**Industry**
Current ratio (%)	221	561	241
Acid test ratio (%)	121	301	131
Debt to asset ratio (%)	36	5	35
Operating expenses ratio (%)	18	17.5	20
Number of times interest paid	6	12	5
Stock turnover (times)	8.5	6.5	7
Debtors turnover	11	15	11.4
Rate of return on total assets (%)	17	10	13

Can we say on the basis of the above ratios and information, that company B is better than company A because its ratios are better in six out of eight areas? Company B is also better than the industry average in same six category.

Ex. No.8: A company is considering the purchase of machine. Two machine A and B are available each costing Rs.100000. Earnings after tax & before depreciation are expected as -

Year	**Cash flow (Rs.)**	
	Machine A	**Machine B**
1	30000	10000
2	40000	30000
3	50000	40000
4	30000	60000

5	20000	40000

Depreciation charged at Rs.20000 p.a. per machine. Discounting rate is at 10%.
Which machine should be purchased if,
1. Payback period method 2. Rate of return 3. NPV 4. PI is followed.

Ex. No.9: X Ltd is considering the purchase of a new machine for operations which are at present carried by labour. 'Surekh' and 'Sundar' are alternatives models. The following information is available.

Particulars	Surekh	Sundar
Life in years	5	6
Cost (Rs.)	15000	24000
Estimated savings in scrap (Rs.)	1000	1500
Estimated cost of indirect material (Rs.)	600	800
Estimated saving in direct wages		
- Employees not required (Nos.)	15	20
- Wages per employee (Rs.)	600	600
Additional cost of maintenance (Rs.)	700	1100
Additional cost of supervision (Rs.)	1200	1600

Depreciation will be taken on Straight Line Method. A tax rate of 50% is assumed. Evaluate the two alternatives according to -
1. Payback period
2. Rate of Return
3. Net Present Value (10%)

Ex. No.10: Machine A costs Rs.100000 payable immediately. Machine B costs Rs.120000 half payable immediately and half payable in one year's time. The cash receipts expected are as follows:

Year (at end)	Machine A (Rs.)	Machine B (Rs.)
1	20000	-
2	60000	60000
3	40000	60000
4	30000	80000
5	20000	-

At 7% opportunity cost, which machine should be selected on the basis of NPV?

28. Explain in detail MM theory of capital structure.

8. Individual Time Table

PCET's

S. B. PATIL INSTITUTE OF MANAGEMENT

INDIVIDUAL TIME TABLE

Dr. SANJAY S. GAIKWAD

Time / Day	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
09.00 am to 10.00 am	202 - FM - B	401 - EPM - C			202 - FM - B	
10.00. am to 11.00 am			202 - FM - B	202 - FM - B		
11.00 am to 12.00 pm		401 - EPM - B		401 - EPM - C	401 - EPM - C	
12.00 pm to 12.50 pm	LUNCH BREAK					
12.50 pm to 01.50 pm	401 - EPM - B			401 - EPM - B		
01.50 pm to 02.50 pm		219FIN - DT - B			401 - EPM - B	
02.50 pm to 03.00 pm	TEA BREAK					
03.00 pm to 04.00 pm						
04.00 pm to 05.00 pm			219FIN - DT - B			

Dr. Sanjay Gaikwad

9. Comprehensive Concurrent Evaluation Details (Planned)

PIMPRI CHINCHWAD EDUCATION TRUST'S

S. B. PATIL INSTITUTE OF MANAGEMENT

202 (GC - 08) Financial Management

Comprehensive Concurrent Evaluation (Planned)

Sr. No.	Title of CCE	Marks
1	MCQs with multiple correct answers (Group A)	30
2	Written Home Assignment (Group A)	30
3	Written Home Assignment (Group A)	30
4	Situation Analysis (Group B)	30
5	Case Study (Group B)	30
6	Drafting an Executive Summary (Group C)	30

Prepared by (Course Teachers)

Dr. Sanjay S. Gaikwad

Dr. Anishkumar Karia

S. B. PATIL INSTITUTE OF MANAGEMENT NIGDI, PRADHIKARAN, PUNE-44.

Approved by

Dr. Anishkumar Karia
HOD, Academics

Director
S. B. Patil Institute of Management
Sector No. 26, Nigdi,
Pradhikaran, Pune - 411 044.

10. Concurrent Evaluation and Course Outcome Mapping

PIMPRI CHINCHWAD EDUCATION TRUST'S

S. B. PATIL INSTITUTE OF MANAGEMENT

202 (GC - 08) Financial Management

Comprehensive Concurrent Evaluation – Course Outcome Mapping

CCE No.	CCE Method	CO 1	CO 2	CO 3	CO 4	CO 5	CO 6	TOTAL
1	MCQs with multiple correct answers (Group A)	30	0	0	0	0	0	**30**
2	Written Home Assignment (Group A)	0	30	0	0	0	0	**30**
3	Written Home Assignment (Group A)	0	0	30	0	0	0	**30**
4	Situation Analysis (Group B)	0	0	0	30	0	0	**30**
5	Case Study (Group B)	0	0	0	0	30	0	**30**
6	Drafting an Executive Summary (Group E)	0	0	0	0	0	30	**30**
	Weightage	**30**	**30**	**30**	**30**	**30**	**30**	**180**

Prepared by (Course Teachers)

Dr. Sanjay S. Gaikwad

Dr. Anishkumar Karia

Approved by

P.C.E.T.'s S. B. PATIL INSTITUTE OF MANAGEMENT NIGDI, PRADHIKARAN, PUNE-44.

Dr. Anishkumar Karia

HOD, Academics

Director
S. B. Patil Institute of Management
Sector No. [illegible] Nigdi,
Pradhikaran, Pune - 411 044.

11. Attendance Record

PIMPRI CHINCHWAD EDUCATION TRUST's

S. B. Patil Institute of Management

Student Attendance Sheet - Theory Session

Department : MBA | Academic Year : 2022-23 | Semester :2 | Class/Year :FY

Division : B | Total Number of Students : 103

Name Of Faculty : DR. SANJAY GAIKWAD | Subject/Course :GC–08 : Financial Management | Batch : Theory

Lecture/Turn No.			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	Total
Day			05	12	13	17	19	20	21	25	26	02	03	04	08	08	10	11	12	22	23	23	24	25	26	29	29	31	01	02	03	03	05	06	08	08	09	09	13	14	15	17	19	20	21	21	22	
Month			04	04	04	04	04	04	04	04	04	05	05	05	05	05	05	05	05	05	05	05	05	05	05	05	05	05	06	06	06	06	06	06	06	06	06	06	06	06	06	06	06	06	06	06	06	
Year			23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	
Signature of Faculty																																															
SR No	Roll No	Name																																													
1	FYMBAB2224401	AHIRE ROSHAN ROHIDAS	A	A	A	A	1	A	A	A	A	A	A	A	A	A	A	A	A	2	3	4	5	6	7	8	9	10	A	A	11	12	13	14	15	16	17	18	19	A	20	A	21	A	22	23	A	23
2	FYMBAB2224402	AHIRE KUNDAN SANDEEP	A	1	2	A	3	4	5	6	7	A	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	A	34	35	36	37	38	39	40	41	41
3	FYMBAB2224403	AMRUTKAR RUCHITA KIRAN	1	A	2	3	4	5	6	7	8	A	A	9	A	A	A	A	A	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	A	36
4	FYMBAB2224404	AZAD RIZA MUKHTAR	A	A	1	2	3	4	A	A	5	6	7	A	A	A	A	A	A	A	A	A	A	A	A	A	8	9	10	11	12	13	14	A	A	A	A	15	16	17	18	19	20	21	22	23	24	25	25
5	FYMBAB2224405	BABAR AISHWARYA SIDDHESHWAR	A	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	A	16	17	18	19	A	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	42
6	FYMBAB2224406	BADHE SACHIN RAJENDRA	1	2	A	A	3	4	A	A	5	A	A	6	A	A	7	A	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	A	A	24	25	26	27	28	A	A	29	30	31	32	32
7	FYMBAB2224407	BAGADE OMKAR BHARAT	1	2	3	4	5	6	7	8	9	A	A	A	A	A	10	A	A	11	12	13	14	15	16	17	18	19	20	21	A	22	23	24	25	26	27	28	29	30	31	A	A	A	A	A	A	31
8	FYMBAB2224408	BAKAL ANUSHKA SHARAD	A	1	2	3	4	5	6	7	8	9	A	A	10	11	12	13	A	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	A	A	29	30	31	32	33	34	35	36	37	38	39	39
9	FYMBAB2224409	BANGAR TEJAS DATTATRAYA	A	1	2	3	4	5	6	A	7	8	A	9	10	11	12	13	14	15	A	A	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	A	32	A	A	33	A	34	35	36	36
10	FYMBAB2224410	BANSAL KHUSH VINOD	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	0
11	FYMBAB2224411	BANSODE BHUMIKA SUNIL	A	A	A	A	A	A	A	A	A	A	1	A	A	2	3	4	5	6	7	8	A	9	A	A	A	10	11	12	13	A	A	A	A	14	15	16	17	18	19	20	21	22	23	A	23
12	FYMBAB2224412	BHANDARKAR PRASAD PRAVIN	A	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	44
13	FYMBAB2224413	BHUSE SHRUTI DATTATRAYA	1	2	3	A	4	5	6	A	7	A	A	A	A	A	8	9	A	10	11	12	13	14	15	16	17	18	19	20	21	22	A	A	23	24	25	26	27	28	29	30	31	32	A	A	A	32
14	FYMBAB2224414	CHAFEKARANDE VAISHNAVI GOVIND	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	0
15	FYMBAB2224415	CHAUDHARI PRATIKSHA DRUPAD	A	A	1	2	3	4	5	A	6	A	A	A	7	8	9	10	A	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	A	A	26	27	28	29	30	31	32	33	34	35	36	36
16	FYMBAB2224416	CHIKATE GAURAV PRABHAKAR	A	A	A	A	1	A	2	3	A	A	A	A	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	A	A	A	A	A	A	A	26	27	28	29	29
17	FYMBAB2224417	CHOUGULE APURVA SHANKAR	A	1	2	A	3	4	5	6	7	A	8	9	A	A	10	11	12	A	A	A	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	37
18	FYMBAB2224418	SIMRAN DHIRAJ CHOURASIYA	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	A	33	34	35	36	37	38	39	40	41	42	43	44	44
19	FYMBAB2224419	DABHADE DNYANESHWARI SHASHIKANT	A	A	1	2	3	4	5	6	7	8	9	10	A	A	11	12	13	14	15	16	17	18	A	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	A	39
20	FYMBAB2224420	DAHAKE DHANANJAY GAJANAN	A	A	A	1	A	A	A	A	A	A	A	A	A	A	A	2	A	3	4	5	6	7	8	A	9	10	11	12	13	14	15	16	A	A	17	18	A	19	20	21	22	23	24	25	26	26
21	FYMBAB2224421	DARWADE SHRADHA DEEPAK	1	2	3	4	5	6	7	A	8	A	A	A	A	A	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	39
22	FYMBAB2224422	DAS TANMAY MANIK	1	2	3	4	5	6	A	A	7	A	8	9	10	11	12	A	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	A	39
23	FYMBAB2224423	DENDAGE SIDDHESH SUBHASH	A	1	A	2	3	A	A	A	A	A	A	A	A	4	A	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	A	A	27	28	29	30	31	31
24	FYMBAB2224424	DESAI BHAGYSHREE NAMDEV	A	A	A	1	2	3	4	A	5	6	7	8	9	10	11	A	A	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39
25	FYMBAB2224425	DESHMUKH ANIRUDDHA GAUTAMRAO	A	A	1	2	3	4	5	A	6	A	7	A	8	9	10	11	12	13	A	A	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	A	30	A	31	32	33	34	35	36	36
26	FYMBAB2224426	DESHPANDE RUTUJA GOVIND	1	2	3	4	A	A	5	A	A	6	A	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	A	39
27	FYMBAB2224427	DHANAWADE APURVA AJAY	1	2	3	4	5	6	7	8	9	A	A	A	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	A	A	A	A	A	A	36
28	FYMBAB2224428	FEGADE TEJAS GHANSHYAM	A	1	2	A	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	A	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	42
29	FYMBAB2224429	GAIKWAD RUCHA SANDIP	A	A	1	A	2	3	4	A	5	6	A	7	A	A	8	9	10	11	A	A	12	13	A	A	A	14	15	A	A	A	16	17	A	18	19	20	21	22	23	24	25	26	27	28	29	29
30	FYMBAB2224430	ARYAN ANANT GANGOTRI	1	A	A	A	2	3	4	A	5	A	A	A	A	A	6	A	A	A	7	8	A	A	A	9	10	A	A	A	11	12	A	13	14	15	16	17	18	19	20	21	22	23	24	25	26	26
31	FYMBAB2224431	GAWADE AISHWARYA BHARAT	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	A	A	A	A	A	A	18	19	20	21	A	A	A	22	23	24	25	26	27	28	29	30	31	32	33	A	A	A	33
32	FYMBAB2224432	GAWADE ANIKET RAJENDRA	A	1	2	A	3	4	5	6	7	8	9	10	A	A	A	A	A	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	A	A	A	A	A	33	33
33	FYMBAB2224433	GIRAM DIVYA DINKAR	A	A	1	2	3	A	4	A	A	A	A	5	A	A	A	A	A	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	A	A	A	A	26	A	A	27	27
34	FYMBAB2224434	GORADE RUPALI VALMIK	A	A	1	2	3	A	4	A	A	A	A	A	A	A	A	5	6	7	8	9	10	11	12	13	A	A	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	A	32
35	FYMBAB2224435	HAGAWANE ATHARVA ASHOK	A	1	2	3	4	5	6	A	7	8	A	9	10	11	12	13	14	15	A	A	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	A	32	33	A	A	A	34	35	36	36
36	FYMBAB2224436	JADHAV SHIVAM PRAKASH	A	1	2	3	4	5	A	6	7	8	A	A	A	A	A	A	A	A	A	A	9	A	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	A	A	A	25	26	27	28	29	29
37	FYMBAB2224437	JADHAV SHIVANJALI SADASHIV	1	A	2	3	4	5	6	7	8	9	A	A	10	11	A	12	13	A	14	15	16	17	18	19	20	21	22	23	24	25	26	A	27	28	29	30	31	32	33	A	34	35	36	37	38	38
38	FYMBAB2224438	JADHAV PRAJWAL BABAJI	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	A	1	2	3	A	A	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	25
39	FYMBAB2224439	SNEHAL BHAGAWAT JAGADHANE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	A	18	19	20	21	22	23	24	25	26	27	28	29	30	31	A	A	32	33	34	35	36	37	38	39	40	41	42	42
40	FYMBAB2224440	JAGTAP PRERNA BALKRISHNA	A	1	2	A	3	4	5	6	7	A	8	9	A	A	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	A	A	32	33	34	35	36	37	38	39	40	40
41	FYMBAB2224441	JAIN YASH RAJESH	A	A	A	1	A	A	2	A	A	A	A	A	3	4	A	5	A	A	A	A	A	6	7	8	9	10	A	A	11	12	13	14	A	A	15	16	A	17	18	19	20	21	22	23	A	23
42	FYMBAB2224442	JHA ANSHU KHAGESH	A	1	2	3	4	A	5	A	A	A	A	6	7	8	9	10	11	A	A	A	A	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	A	27	A	A	28	A	29	30	31	31
43	FYMBAB2224443	JOSHI ATHARVA VIVEK	1	2	3	4	A	5	6	A	7	8	A	9	A	A	10	11	A	A	12	13	14	A	A	15	16	17	A	A	A	A	18	A	A	A	19	20	21	22	23	24	25	26	27	28	A	28

| | | |

100	FYMBAB2224500	WADEKAR SHRUTIK SURAJ	A	A	A	1	2	3	4	5	6	A	A	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	A	A	28	29	30	31	32	33	34	35	36	37	38	**38**
101	FYMBAB2224501	WANI HARSH YOGESH	A	A	A	A	1	2	3	4	5	A	A	A	A	A	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	A	A	26	27	28	29	30	31	32	33	34	**34**
102	FYMBAB2224502	WANI RUSHIKESH SANTOSH	A	A	1	A	2	3	4	A	5	A	A	A	6	7	8	9	10	11	12	13	14	15	16	17	18	19	A	A	20	21	22	23	24	25	A	A	26	27	28	29	30	31	32	33	A	**33**
103	FYMBAB2224503	YADAV DHANSHREE BALU	1	2	3	A	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	A	A	32	33	34	35	36	37	38	39	40	41	42	**42**
		TOTAL *																																													
*		**Total Students Present/Turn**	**40**	**63**	**73**	**64**	**88**	**75**	**75**	**58**	76	**52**	**52**	**63**	**63**	**63**	**82**	**75**	69	**76**	**85**	**85**	**92**	**88**	**91**	**90**	90	**95**	**90**	**78**	**87**	**87**	**93**	**93**	70	72	**92**	**92**	**85**	**93**	**84**	**76**	**88**	**89**	**86**	**86**	**78**	

Dr. Sanjay Gaikwad
Course Teacher

12. Notices of Concurrent Evaluation (Including Annexures)

Sanjay Gaikwad <sanjaygaikwad@sbpatilmba.com>

Financial Management - Comprehensive Concurrent Evaluation (CCE's)

2 messages

Sanjay Gaikwad <sanjaygaikwad@sbpatilmba.com> Fri, May 26, 2023 at 2:53 PM
To: 2022-24a@sbpatilmba.com, 2022-24b@sbpatilmba.com, 2022-24c@sbpatilmba.com

Dear Students,

With reference to the above subject, check the attached files of Comprehensive Concurrent Evaluation's (CCE's) of the subject 202 Financial Management. Submit the CCE's as per the instructions given by your course teacher.

For any queries or and clarifications contact your course teacher.

Regards,

--
Dr. Sanjay S. Gaikwad
Assistant Professor,
PCET's S. B. Patil Institute of Management,
Sector No:26, Nigdi, Near Akurdi Railway station, Pune:411044.
Mobile: 7720822937

6 attachments

- **FM CCE 2.pdf** 144K
- **FM CCE 4.pdf** 164K
- **FM CCE 1.pdf** 168K
- **FM CCE 6.pdf** 257K
- **FM CCE 5.pdf** 165K
- **FM CCE 3.pdf** 171K

Siddhesh Dendage <mb22156520@sbpatilmba.com> Sun, Jun 11, 2023 at 1:14 PM
To: Sanjay Gaikwad <sanjaygaikwad@sbpatilmba.com>

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- **MS Sample Data Learnin Excel.xlsx** 15K

Director
S. B. Patil Institute of Management
Sector No. 26, Nigdi,
Pradhikaran, Pune - 411 044.

P.C.E.T.'s S. B. PATIL INSTITUTE OF MANAGEMENT NIGDI, PRADHIKARAN, PUNE-44.

PIMPRI CHINCHWAD EDUCATION TRUST'S

S. B. PATIL INSTITUTE OF MANAGEMENT

202 (GC - 08) Financial Management

Comprehensive Concurrent Evaluation - 1

CCE Group: A

Title: MCQs with multiple correct answers

Linkages with COs

CO202.1 (Remembering): DESCRIBE the basic concepts related to Financial Management, Various techniques of Financial Statement Analysis, Working Capital, Capital Structure, Leverages and Capital Budgeting

A description of the assessment:

Multiple Choice Questions (MCQ's) based on all units will be set to check the remembering abilities of the students. Each question will carry 1 mark.

Conduction & Submission Dates:

1. **Conduction Date:** 13/06/2023
2. **Submission Date:** 30/06/2023

Encl:

1. **Notice of CCE Conduction**
2. **Rubrics**

Dr. Sanjay S. Gaikwad
Course Teacher

P.C.E.T.'s S. B. PATIL INSTITUTE OF MANAGEMENT NIGDI, PRADHIKARAN, PUNE-44.

Director
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S. B. PATIL INSTITUTE OF MANAGEMENT

202 (GC - 08) Financial Management

Rubrics for Comprehensive Concurrent Evaluation - 1

The evaluation consists of MCQ & Answers in one sentence for 1 mark each. For every correct answer 1 mark will be given and 0 for incorrect answer.

Criteria	Advanced (25-30)	Proficient (19-24)	Progressing (13-18)	Need Improvement (0-12)
DESCRIBE the basic concepts related to Financial Management, Various techniques of Financial Statement Analysis, Working Capital, Capital Structure, Leverages and Capital Budgeting	The student is able to remember almost all of the concepts of Financial Management	The student is able to remember most of the concepts of Financial Management	The student is able to remember few concepts of Financial Management	The student has not submitted assignment or he is able to remember very few concepts of Financial Management

Dr. Sanjay S. Gaikwad
Course Teacher

P.C.E.T.'s S. B. PATIL INSTITUTE OF MANAGEMENT NIGDI, PRADHIKARAN, PUNE-44.

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PIMPRI CHINCHWAD EDUCATION TRUST'S

S. B. PATIL INSTITUTE OF MANAGEMENT

202 (GC - 08) Financial Management

Comprehensive Concurrent Evaluation - 1

Name of the Student:

Roll Number:

Marks Obtained:

Total Marks: 30 Marks

Q1. Chose the correct option. Each question carry one mark.

SR. NO	QUESTION	A	B	C	D	Correct Answer
1	What is ignored in principle of profit maximisation	Time value of money	Risk	Wealth creation	All the above	
2	Which is not a part of investment decision in financial management	Dividend pay-out decision	Capital budgeting decision	Working capital management	Credit policy towards customers	
3	Dividend decision is related to	Right issue of shares	Reinvestment requirement	Cash flow statement	Bonus issue of shares	
4	The goal of wealth maximisation takes into account	Risk related to uncertainty of return	Timing of expected return	Amount of returns expected	All the above	
5	Net profit ratio signifies	Operational efficiency	Liquidity position	Long term solvency	Profit for lenders	
6	Trend analysis helps in comparing performance of a firm	With other firms	Over a period of time	With other industries	All the above	
7	Which of the following statement is correct	A higher receivables turnover is not desirable	Interest coverage ratio depends upon tax rate	Increase in net profit ratio means increase in sales	Lower debt equity ratio means lower financial risk	
8	Net operating cycle =	GOC - DP	GOC + DP	RMCP + RCP	RMCP - RCP	
9	Which of the following is not a determinant of working capital	Nature of business	Production policy	Foreign exchange policy	Credit policy	

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10	Cost of Capital for bonds and Debentures is calculated on	Before tax basis	After tax basis	Risk free rate of interest basis	Marginal rate of interest	
11	Relationship between change in sales and change in EPS is measured by	Financial leverage	Operating leverage	Combined leverage	Variances	
12	Minimum rate of return that a firm must earn in order to satisfy its investors is also known as	Average return on investment	WACC	Net profit ratio	Average cost of borrowing	
13	The time value of money exists not due to	inflationary conditions exist for money	personal consumption preference is delayed	the possibility to increase profits	forgoing reinvestment opportunities for sometime	
14	Which of the following statement is correct	if PI < 1, its NPV is less than 0	if PI = 0, its NPV is greater than 0	if PI > 1, its NPV will be negative	PI of a project is always greater than one	
15	The rate at which NPV become zero is called as	PBP	ARR	PI	IRR	

Q2. Answer the following (use A4 page for writing answers & enclose to the MCQ page)

1) Define Financial Management.
2) List any four functions of financial management.
3) Shareholders Wealth =
4) List down techniques of financial statement analysis
5) List the advantages of ratio analysis
6) Capital Employed =
7) Debt Service Coverage Ratio =
8) What is working capital?
9) List any four determinants of working capital requirement.
10) What is operating cycle?
11) List any four factors affecting capital structure of firm.
12) What is cost of capital?
13) Write formulas to compute operating and financial leverage.
14) What is time value of money?
15) Write accept or reject criteria of capital project evaluated on the basis Internal Rate of Return.

Dr. Sanjay S. Gaikwad
Course Teacher

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S. B. PATIL INSTITUTE OF MANAGEMENT

202 (GC - 08) Financial Management

Comprehensive Concurrent Evaluation - 2

CCE Group: A

Title: Written Home Assignment

Linkages with COs

CO202.2 (Understanding): EXPLAIN in detail all theoretical concepts throughout the syllabus

A description of the assessment:

The theory questions will be framed to understand students' knowledge about concepts of financial management. Students have to write the assignment on A4 size paper and need to submit it in hard copy. The aim of the evaluation to assess the understanding level of students related to various theoretical concept of financial management.

Conduction & Submission Dates:

1. **Conduction Date:**
2. **Submission Date:**

Encl:

1. **Notice of CCE Conduction**
2. **Rubrics**

Dr. Sanjay S. Gaikwad

Course Teacher

PIMPRI CHINCHWAD EDUCATION TRUST'S

S. B. PATIL INSTITUTE OF MANAGEMENT

202 (GC - 08) Financial Management

Rubrics for Comprehensive Concurrent Evaluation - 2

The evaluation consists of MCQ for 1 mark each. For every correct answer 1 mark will be given and 0 for incorrect answer.

Criteria	Advanced (25-30)	Proficient (19-24)	Progressing (13-18)	Need Improvement (0-12)
EXPLAIN in detail all theoretical concepts throughout the syllabus	The student is able to explain / understand all theoretical concepts of Financial Management in detail.	The student is able to explain / understand most of the concepts of Financial Management	The student is able to explain / understand few concepts of Financial Management	The student has not submitted assignment or he is able to explain / understand very few concepts of Financial Management

Dr. Sanjay S. Gaikwad
Course Teacher

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S. B. PATIL INSTITUTE OF MANAGEMENT

202 (GC - 08) Financial Management

Comprehensive Concurrent Evaluation - 2

Write the answers of following questions on A4 size paper and submit in hard copy on or before due date. Each question carry ***FIVE*** Marks.

Q1. How is the goal of wealth maximization a better operative criterion than profit maximization?

Q2. "Financial management is nothing but managerial decision making is asset mix, capital mix and profit allocation". Comment.

Q3. How the fund flow statement is different from cash flow statement?

Q4. What is working capital? Which factors determine the need of working capital for any business?

Q5. Write short note on "Trading on Equity".

Q6. What is TVM? Explain compounding and discounting techniques of TVM.

Dr. Sanjay S. Gaikwad

Course Teacher

PIMPRI CHINCHWAD EDUCATION TRUST'S

S. B. PATIL INSTITUTE OF MANAGEMENT

202 (GC - 08) Financial Management

Comprehensive Concurrent Evaluation - 3

CCE Group: A

Title: Written Home Assignment

Linkages with COs

CO202.3 (Applying): PERFORM all the required calculations through relevant numerical problems

A description of the assessment:

The numerical questions will be given to the students. Students will solve the given numericals by allying formulas and processes. Students have to write the assignment on A4 size paper and need to submit it in hard copy. The aim of the evaluation to assess the application level of students related to various numerical problems of financial management.

Conduction & Submission Dates:

1. **Conduction Date:**
2. **Submission Date:**

Encl:

1. **Notice of CCE Conduction**
2. **Rubrics**

Dr. Sanjay S. Gaikwad

Course Teacher

PIMPRI CHINCHWAD EDUCATION TRUST'S

S. B. PATIL INSTITUTE OF MANAGEMENT

202 (GC - 08) Financial Management

Rubrics for Comprehensive Concurrent Evaluation - 3

The evaluation consists of MCQ for 1 mark each. For every correct answer 1 mark will be given and 0 for incorrect answer.

Criteria	Advanced (25-30)	Proficient (19-24)	Progressing (13-18)	Need Improvement (0-12)
PERFORM all the required calculations through relevant numerical problems	The student is able to determined correctly operating cycle by applying necessary formulas and has estimated working capital requirement of the firm by following total cost method and cash cost method.	The student is able to determined operating cycle by applying necessary formulas and has estimated working capital requirement of the firm by following total cost method and cash cost method with minor errors.	The student is able to determined operating cycle by applying necessary formulas and has estimated working capital requirement of the firm by following total cost method and cash cost method with considerable errors	The student has not submitted assignment or student is able to determined operating cycle wrongly and estimated working capital requirement of the firm but with major mistakes.

Dr. Sanjay S. Gaikwad

Course Teacher

PIMPRI CHINCHWAD EDUCATION TRUST'S

S. B. PATIL INSTITUTE OF MANAGEMENT

202 (GC - 08) Financial Management

Comprehensive Concurrent Evaluation - 3

Solve the following questions on A4 size paper and submit in hard copy on or before due date.

Q. No.		Marks
1.	XYZ Ltd has obtained the following data concerning the average working capital cycle for other companies in the same industry. Using the data calculate current working capital cycle for the company and briefly comment on it.	*10*

Raw material stock turnover	20 days
Credit received	40 days
WIP turnover	15 days
Finished goods stock turnover	40 days
Debtors collection period	60 days
	95 days

Particulars	Amount (Rs.)
Sales	3000000
Cost of production	2100000
Purchases	600000
Average raw material in stock	80000
Average WIP	85000
Average FG	180000
Average creditors	90000
Average debtors	350000

2.	A factory produces 84000 units during the year and sells them at Rs.50 per unit. Cost structure of a product is as under -	*10*

Element of cost	
Raw material	55%
Labour	18%
Overheads	17%
Total cost	**90%**
Profit	10%
Selling price	**100%**

1) Raw material equivalent to 1 ½ month supply is stored in stores.

2) The production process takes 15 days.

3) Finished goods equal to 1 month production.

4) Debtors get 1 month credit.

5) Creditors allow 2 months credit.

6) Time lag in payment of wages and overheads 1 month

7) Cash and bank balance is to be maintained at 15% of working capital.

8) 25% of purchases for cash.

Draw a forecast of working capital requirement using total cost approach.

3.	The management of EKI Industries has called for a statement showing the working capital to finance a level of activity of 180000 units of output for the year. The cost structure for the company's product for the above mentioned activity level is detailed below -	*10*

Element of cost	Cost per unit (Rs.)
Raw material	20
Direct labour	5
Overheads (including depreciation of Rs.5 per unit)	15
Total cost	40
Profit	10
Selling price	50

Additional information -

1) Minimum desired cash balance is Rs.20000.

	2) Raw materials are held in stock, on an average for two months. 3) WIP (assume 50% completion stage) will approximate to half month's production. 4) Finished goods remain in warehouse on an average for a month. 5) Suppliers of material extend a month's credit and debtors are provided two months credit; cash sales are 25% of total sales. 6) There is time lag in payment of wages of a month; and half a month in the case of overheads. From the above facts, you are required to prepare a statement showing working capital requirement by following cash cost method.	

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202 (GC - 08) Financial Management

Comprehensive Concurrent Evaluation - 4

CCE Group: B

Title: Situation Analysis

Linkages with COs

CO202.4 (Analysing): ANALYZE the situation and comment on financial position of the firm, estimate working capital required, decide ideal capital structure, evaluate various project proposals

A description of the assessment:

The numerical questions will be given to the students on cost of capital and capital structure. Students will solve the given numericals and analyse the situation and its effects. Students have to write the assignment on A4 size paper and need to submit it in hard copy. The aim of the evaluation to assess the analysing level of students related to various numerical problems of financial management.

Conduction & Submission Dates:

1. **Conduction Date:**
2. **Submission Date:**

Encl:

1. **Notice of CCE Conduction**
2. **Rubrics**

Dr. Sanjay S. Gaikwad

Course Teacher

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S. B. PATIL INSTITUTE OF MANAGEMENT

202 (GC - 08) Financial Management

Rubrics for Comprehensive Concurrent Evaluation - 4

Criteria	Advanced (25-30)	Proficient (19-24)	Progressing (13-18)	Need Improvement (0-12)
ANALYZE the situation and comment on financial position of the firm, estimate working capital required, decide ideal capital structure, evaluate various project proposals	The student has correctly determined and analysed the specific cost of capital, WACC and effects of change in capital structure on overall cost of capital and decide ideal capital structure.	The student has correctly determined specific and WACC and have analysed correctly effects of change in capital structure on overall cost of capital without deciding ideal capital structure.	The student has correctly determined specific and WACC and have tried to analyse the effects of change in capital structure on overall cost of capital without deciding ideal capital structure.	The student has not submitted assignment or student is able to determine specific and WACC but analysis of effects of change in capital structure on overall cost of capital and firm is not appropriate

Dr. Sanjay S. Gaikwad

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202 (GC - 08) Financial Management

Comprehensive Concurrent Evaluation - 4

Solve the following questions on A4 size paper and submit in hard copy on or before due date.

Q. No.		Marks
1A.	A company issues Rs.10,00,000 12% debentures of Rs.100 each. The debentures are redeemable after the expiry of fixed period of 7 years. The company is in 35% tax bracket. You are required to calculate the cost of debt after tax, if debentures are issued at - i) Par ii) 10% discount iii) 10% premium (b) If brokerage is paid at 2% what will be cost of debentures is issue is at par?	*5*
1B.	(a) A company's shares are quoted at Rs.250. The dividend just paid was Rs.50. Face value per share Rs.100. No growth in dividend is expected. Compute Ke. (b) Presume in the above question the anticipated growth rate in dividend is 10% p.a. Compute Ke.	*5*
2.	A] The following is the capital structure of Simons Company Ltd as on 31-03-2023	*10*

Source	Amount (Rs.)
Equity shares (10000 shares of Rs.100 each)	1000000
10% Preference shares (od Rs.100 each)	400000
12% Debentures	600000
	2000000

The market price of the company's equity share is Rs.110 and it is expected that a dividend of Rs.10 per share would be declared for the year 2016. The dividend growth rate is 6%.

1. If the company is in the 35% tax bracket, compute the WACC.
2. Assuming that in order to finance an expansion plan, the company intends to borrow a fund of Rs.10 lakhs bearing 14% rate of interest, what will be the company's revised WACC? This financing decision is expected to increase dividends from Rs.10 to Rs.12 per share. However, the market price of equity share is expected to decline from Rs.110 to Rs.105 per share.

OR

B] JKL Ltd has the following book value capital structure as on 31-03-2023:

Source	Amount (Rs.)
Equity share capital (200000 shares)	4000000
11.5% Preference shares	1000000
10% Debentures	3000000

The equity share of the company sells for Rs.20. It is expected that the company will pay next year a dividend of Rs.2 per equity share, which will expected to grow at 5% p.a. forever. Assume a 35% corporate tax rate. Required:

1. Compute WACC of the company based on the existing capital structure.
2. Compute the new WACC, if the company raises an additional Rs.20 lakhs debt by issuing 12% debentures. This would result in increasing the expected equity dividend to Rs.2.40 and leave the growth rate unchanged, but the price of equity share will fall to Rs.16 per share.
3. Comment on the use of weights in the computation of WACC.

3. **A]** Calculate the degree of operating leverage, financial leverage and combined leverage for the following firms and interpret the results: *10*

Particulars	A	B	C
Output (in units)	60000	15000	100000
Fixed cost (Rs.)	7000	14000	1500
Unit variable cost (Rs.)	0.20	1.50	0.02
Unit selling price (Rs.)	0.60	5.00	0.10
Interest expenses (Rs.)	4000	8000	-

OR

B] A company needs Rs.1000000 for expansion. The expansion is expected to yield an annual EBIT of Rs.160000. In choosing a financial plan company has an objective of maximizing earning per share. It is considering the possibility of issuing equity shares and raising debt of Rs.100000 or Rs.400000 or Rs.600000. The market price per share currently is Rs.50 and is expected to drop up to Rs.40 if funds are borrowed in exceed of Rs.500000. Funds can be borrowed at the rates indicated below.

a) Up to Rs.100000 at 8%.
b) Over Rs.100000 up to Rs.500000 at 12%.
c) Over Rs.500000 at 18%

Assuming a tax rate of 50%, calculate EPS under the three financing plan and advise the company.

Dr. Sanjay S. Gaikwad

Course Teacher

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S. B. PATIL INSTITUTE OF MANAGEMENT

202 (GC - 08) Financial Management

Comprehensive Concurrent Evaluation - 5

CCE Group: B

Title: Case Study

Linkages with COs

CO 202.5 (Evaluating): EVALUATE impact of business decisions on Financial Statements, Working Capital, Capital Structure and Capital Budgeting of the firm

A description of the assessment:

The numerical questions will be given to the students on capital budgeting. Students will solve the given numerical and evaluate the proposal on the basis of techniques of capital budgeting and selecting the profitable proposal. Students have to write the assignment on A4 size paper and need to submit it in hard copy. The aim of the evaluation to assess the evaluating level of students related to various numerical problems of financial management.

Conduction & Submission Dates:

1. **Conduction Date:**
2. **Submission Date:**

Encl:

1. **Notice of CCE Conduction**
2. **Rubrics**

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Course Teacher

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202 (GC - 08) Financial Management

Rubrics for Comprehensive Concurrent Evaluation - 5

Criteria	Advanced (25-30)	Proficient (19-24)	Progressing (13-18)	Need Improvement (0-12)
EVALUATE impact of business decisions on Financial Statements, Working Capital, Capital Structure and Capital Budgeting of the firm	The student has correctly applied the capital budgeting techniques. Student has evaluated, compared and has given correct suggestion on choosing most profitable capital expenditure decision (most profitable investment decision)	The student has correctly applied the capital budgeting techniques. Student has evaluated capital budgeting proposals. He /she has compared proposal but suggestion given on choosing most profitable capital expenditure decision is not appropriate.	The student has correctly applied the capital budgeting techniques. Student has evaluated capital budgeting proposals. He /she has compared proposal but suggestion is not provided	The student has not submitted assignment or student has correctly applied the capital budgeting techniques.

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202 (GC - 08) Financial Management

Comprehensive Concurrent Evaluation - 5

Solve the following questions on A4 size paper and submit in hard copy on or before due date.

Q. No.		Marks
1.	A company is considering an investment proposal to install new machinery which will cost Rs.50000 and life 5 years with no salvage value. The corporate tax rate is 55% and no investment credit is allowed. The company uses straight line method of depreciation. The estimated cash flow before tax from the proposal are as follows – **Years** / **Cash flow (Rs.)** 1 / 10000 2 / 11000 3 / 14000 4 / 15000 5 / 25000 Evaluate and suggest the company on the basis of – 1. Payback Period 2. ARR 3. NPV (Cost of Capital 10%)	*10*
2.	A firm whose cost of capital is 10% is considering two mutually exclusive projects X and Y, the details of which are: **Year** / **Project X (Rs.)** / **Project Y (Rs.)** 0 / 100000 / 100000 1 / 10000 / 50000 2 / 20000 / 40000 3 / 30000 / 20000 4 / 45000 / 10000 5 / 60000 / 10000 Evaluate the proposals and suggest which proposal should be accepted by the company on the basis of Net Present Value at 10%, Profitability Index and IRR for the two projects	*10*

3.	A company has to make choice between two projects namely A and B. The initial capital outlay of two projects are Rs.135000 and Rs.240000 respectively for A and B. There will be no scrap value at the end of the life of both the projects. The opportunity cost of capital of the company is 16%. The annual income as under:	*10*

Years	Project A (Rs.)	Project B (Rs.)
1	-	60000
2	30000	84000
3	132000	96000
4	84000	102000
5	84000	90000

Evaluate the proposals on the basis of:

1. Discounted Payback Period
2. Profitability Index.
3. Net Present Value.

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Course Teacher

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202 (GC - 08) Financial Management

Comprehensive Concurrent Evaluation - 6

CCE Group: E

Title: Drafting an Executive Summary

Linkages with COs

CO 202.6 (Creating): CREATE Common Size Comparative Statements, Comparative Financial Statements using Ratio Analysis (Year-wise, Industry – wise), Comparative Proposals using Capital Budgeting Techniques

A description of the assessment:

Financial data i.e. Income Statement and Balance Sheet will be provided to the students for a company. Students are required to prepare –

1. Comparative Statements.
2. Common Size Statements.

Students have to compute, analyze and interpret the financial ratios from the given statements. Based upon the data and information student has to draft and executive summary on financial position of the company. The aim of the evaluation to assess the creating level of students related.

Conduction & Submission Dates:

1. **Conduction Date:**
2. **Submission Date:**

Encl:

1. **Notice of CCE Conduction**
2. **Rubrics**

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202 (GC - 08) Financial Management

Rubrics for Comprehensive Concurrent Evaluation - 6

Criteria	Advanced (25-30)	Proficient (19-24)	Progressing (13-18)	Need Improvement (0-12)
CREATE Common Size Comparative Statements, Comparative Financial Statements using Ratio Analysis (Year-wise, Industry – wise), Comparative Proposals using Capital Budgeting Techniques	The student has correctly prepared comparative and common size statements, calculated maximum possible ratios along with its interpretation and has drafted an executive summary on financial position of the firm.	The student has correctly prepared comparative and common size statements, calculated maximum possible ratios along without interpretation and has drafted an executive summary on financial position of the firm.	The student has correctly prepared comparative and common size statements, calculated few without interpretation and has drafted an executive summary on financial position of the firm.	The student has not submitted assignment or has correctly prepared comparative and common size statements, calculated few without interpretation and executive summary

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202 (GC - 08) Financial Management

Comprehensive Concurrent Evaluation - 6

Question:

Following is the summarised Income Statement and Balance Sheet of HAL for the Financial Year 2020-21 and 2021-22.

Income Statement **(₹ in Lakhs)**

Particulars	31st March 2022	31st March 2021
Revenue from Operations	24,62,002	22,88,232
Other Income	98,493	35,745
Cost of Material Consumed	8,75,224	7,91,211
Purchase of Stock in Trade	65,668	82,116
Employee Benefit Expenses	4,60,442	4,30,517
Interest Charges	5,820	25,917
Depreciation, Provisions and Other Expenses	6,30,825	5,66,551
Tax Expenses	14,446	1,03,793

Balance Sheet **(₹ in Lakhs)**

Particulars	31st March 2022	31st March 2021
Assets:		
Property, Plant and Equipment	6,87,671	6,88,514
Goodwill & Other Intangible Assets	2,36,211	2,23,034
Long Term Financial Assets	2,34,480	1,56,456
Other Non-current Assets	1,81,464	70,635
Inventories	14,34,728	16,67,300
Trade Receivables	4,64,153	5,66,805
Short Term Financial Assets	8,84,820	9,46,330

Cash and Bank Balance	14,34,772	7,17,735
Other Current Assets	2,80,899	1,39,592
Liabilities:		
Equity Share Capital (₹ 10 each)	33,439	33,439
Reserves and Surplus	18,98,249	15,09,342
Long Term Borrowings	52,711	49,560
Provisions and other long-term liabilities	13,52,545	10,42,734
Trade Payables	2,55,761	2,25,560
Short Term Borrowings	0	907
Short Term Financial Liabilities	1,85,360	1,95,282
Provision for Tax	5,85,610	4,35,860
Other Current Liabilities	14,75,523	16,83,717

From the above information –

1. Prepare Comparative and Common Size Statements.
2. Draft an Executive Summary and comment on financial position of the company on the basis of Liquidity, Efficiency, Profitability and Long-Term Solvency ratios.

Dr. Sanjay S. Gaikwad

Course Teacher

13. Concurrent Evaluation Marks List

P.C.E.T.'S

S.B. PATIL INSTITUTE OF MANAGEMENT

MARKS OF CCE - 1: MCQs with multiple correct answers (Group A)

MBA - I SEM II 2022-23 **DIV: - B**

Course - GC- 08 - 202 FINANCIAL MANAGEMENT

ROLL NO.	NAME OF THE STUDENT	DESCRIBE the basic concepts related to Financial Management, Various techniques of Financial Statement Analysis, Working Capital, Capital Structure, Leverages and Capital Budgeting
FYMBA2224401	Ahire Roshan Rohidas	23
FYMBA2224402	Ahire Kundan Sandeep	25
FYMBA2224403	Amrutkar Ruchita Kiran	26
FYMBA2224404	Azad Riza Mukhtar	22
FYMBA2224405	Babar Aishwarya Siddheshwar	25
FYMBA2224406	Badhe Sachin Rajendra	26
FYMBA2224407	Bagade Omkar Bharat	26
FYMBA2224408	Bakal Anushka Sharad	25
FYMBA2224409	Bangar Tejas Dattatray	25
FYMBA2224410	Bansal Khush Vinod	AB
FYMBA2224411	Bansode Bhumika Sunil	24
FYMBA2224412	Bhandarkar Prasad Pravin	28
FYMBA2224413	Bhuse Shruti Dattatraya	24
FYMBA2224414	Chafekarande Vaishnavi Govind	20
FYMBA2224415	Chaudhari Pratiksha Drupad	26
FYMBA2224416	Chikate Gaurav Prabhakar	24
FYMBA2224417	Chougule Apurva Shankar	25
FYMBA2224418	Chourasiya Simran Dhiraj	28
FYMBA2224419	Dabhade Dnyaneshwari Shashikant	26
FYMBA2224420	Dahake Dhananjay Gajanan	21
FYMBA2224421	Darwade Shradha Deepak	25
FYMBA2224422	Das Tanmay Manik	26
FYMBA2224423	Dendage Siddhesh Subhash	24
FYMBA2224424	Desai Bhagyshree Namdev	26
FYMBA2224425	Deshmukh Aniruddha Gautamrao	25
FYMBA2224426	Deshpande Rutuja Govind	26
FYMBA2224427	Dhanawade Apurva Ajay	26
FYMBA2224428	Fegade Tejas Ghanshyam	24
FYMBA2224429	Gaikwad Rucha Sandip	20
FYMBA2224430	Gangotri Aryan Anant	23
FYMBA2224431	Gawade Aishwarya Bharat	24
FYMBA2224432	Gawade Aniket Rajendra	26
FYMBA2224433	Giram Divya Dinkar	24
FYMBA2224434	Gorade Rupali Valmik	25
FYMBA2224435	Hagawane Atharva Ashok	23
FYMBA2224436	Jadhav Shivam Prakash	24

ROLL NO.	NAME OF THE STUDENT	DESCRIBE the basic concepts related to Financial Management, Various techniques of Financial Statement Analysis, Working Capital, Capital Structure, Leverages and Capital Budgeting
FYMBA2224437	Jadhav Shivanjali Sadashiv	27
FYMBA2224438	Jadhav Prajwal Babaji	21
FYMBA2224439	Jagadhane Snehal Bhagawat	25
FYMBA2224440	Jagtap Prerna Balkrishna	26
FYMBA2224441	Jain Yash Rajesh	26
FYMBA2224442	Jha Anshu Khagesh	24
FYMBA2224443	Joshi Atharva Vivek	25
FYMBA2224444	Kadam Hrutika Nagesh	25
FYMBA2224445	Kadam Shruti Nitin	26
FYMBA2224446	Kadam Ajay Vijaysinh	25
FYMBA2224447	Kadam Laxmikant Balaji	26
FYMBA2224448	Kalbhor Payal Ramesh	25
FYMBA2224449	Kaldoke Prasad Rohidas	25
FYMBA2224450	Kamathe Rutik Sunil	26
FYMBA2224451	Katkar Abhishek Maruti	27
FYMBA2224452	Katkule Prasad Dnyaneshwar	26
FYMBA2224453	Khobarkhede Mangla Rameshwar	23
FYMBA2224454	Kolekar Dhanshree Tukaram	25
FYMBA2224455	Konapure Dinesh Chandrakant	25
FYMBA2224456	Kudave Siddhi Sanjay	22
FYMBA2224457	Kulkarni Yash Avinash	26
FYMBA2224458	Kumbhar Sahil Shankar	26
FYMBA2224459	Kumbhar Shweta Sanjay	26
FYMBA2224460	Kuskar Rutuja Shripad	25
FYMBA2224461	Londhe Amita Tanaji	25
FYMBA2224462	Mane Yash Dinesh	27
FYMBA2224463	Manjare Shubham Ravindra	24
FYMBA2224464	Mehetre Sanskar Ramesh	26
FYMBA2224465	Mestry Akshata Mahesh	26
FYMBA2224466	Morde Sakshi Eaknath	25
FYMBA2224467	More Isha Sanjay	25
FYMBA2224468	More Kaveri Sanjay	25
FYMBA2224469	More Rutuja Sadashiv	24
FYMBA2224470	Mujawar Ibrahim Rajjak	21
FYMBA2224471	Mulay Pradosh Milind	25
FYMBA2224472	Mungale Ameya Ravindra	26
FYMBA2224473	Nandre Manjiri Kishor	23
FYMBA2224474	Nanekar Atharva Sunil	26
FYMBA2224475	Nimbalkar Om Shivaji	25
FYMBA2224476	Pangudwale Vaibhav Dattatray	25
FYMBA2224477	Parerao Aniruddha Siddharth	25

ROLL NO.	NAME OF THE STUDENT	DESCRIBE the basic concepts related to Financial Management, Various techniques of Financial Statement Analysis, Working Capital, Capital Structure, Leverages and Capital Budgeting
FYMBA2224478	Patharkar Vaishnavi Santosh	26
FYMBA2224479	Patil Apurva Ravindra	25
FYMBA2224480	Patil Rohan Hiraman	24
FYMBA2224481	Patil Shubham Dhanaji	25
FYMBA2224482	Patil Shubham Rajendra	27
FYMBA2224483	Pawar Aniket Subhash	22
FYMBA2224484	Prajapati Suraj Ramjanak	25
FYMBA2224485	Rahinj Dipchandra Kishor	24
FYMBA2224486	Sadigale Pratik Pradeep	17
FYMBA2224487	Satao Tushar Dinkar	20
FYMBA2224488	Sawant Omkar Ashok	25
FYMBA2224489	Sharma Ankita .	27
FYMBA2224490	Sharma Sakshi .	28
FYMBA2224491	Shelke Vaibhav Vitthal	25
FYMBA2224492	Shinde Madhuri Khandu	26
FYMBA2224493	Shinde Priti Anil	21
FYMBA2224494	Shivankar Debu Dhanu	25
FYMBA2224495	Talla Gayatri Santosh	20
FYMBA2224496	Tayade Pooja Anilrao	25
FYMBA2224497	Thakur Bhagyesh Kiran	24
FYMBA2224498	Tivhane Dnyaneshwari Dilip	25
FYMBA2224499	Ujalmbkar Rutuja Nagnath	25
FYMBA2224500	Wadekar Shrutik Suraj	25
FYMBA2224501	Wani Harsh Yogesh	24
FYMBA2224502	Wani Rushikesh Santosh	23
FYMBA2224503	Yadav Dhanshree Balu	25

Dr. Sanjay S. Gaikwad

Course Teacher

P.C.E.T.'S

S.B. PATIL INSTITUTE OF MANAGEMENT

MARKS OF CCE - 2 : Written Home Assignment (Group A)

MBA - I SEM II 2022-23

Course - GC- 08 - 202 FINANCIAL MANAGEMENT Division - B

ROLL NO.	NAME OF THE STUDENT	EXPLAIN in detail all theoretical concepts throughout the syllabus
FYMBA2224401	Ahire Roshan Rohidas	18
FYMBA2224402	Ahire Kundan Sandeep	20
FYMBA2224403	Amrutkar Ruchita Kiran	21
FYMBA2224404	Azad Riza Mukhtar	17
FYMBA2224405	Babar Aishwarya Siddheshwar	20
FYMBA2224406	Badhe Sachin Rajendra	21
FYMBA2224407	Bagade Omkar Bharat	22
FYMBA2224408	Bakal Anushka Sharad	19
FYMBA2224409	Bangar Tejas Dattatray	21
FYMBA2224410	Bansal Khush Vinod	AB
FYMBA2224411	Bansode Bhumika Sunil	19
FYMBA2224412	Bhandarkar Prasad Pravin	24
FYMBA2224413	Bhuse Shruti Dattatraya	19
FYMBA2224414	Chafekarande Vaishnavi Govind	17
FYMBA2224415	Chaudhari Pratiksha Drupad	22
FYMBA2224416	Chikate Gaurav Prabhakar	18
FYMBA2224417	Chougule Apurva Shankar	20
FYMBA2224418	Chourasiya Simran Dhiraj	23
FYMBA2224419	Dabhade Dnyaneshwari Shashikant	22
FYMBA2224420	Dahake Dhananjay Gajanan	18
FYMBA2224421	Darwade Shradha Deepak	19
FYMBA2224422	Das Tanmay Manik	22
FYMBA2224423	Dendage Siddhesh Subhash	19
FYMBA2224424	Desai Bhagyshree Namdev	22
FYMBA2224425	Deshmukh Aniruddha Gautamrao	20
FYMBA2224426	Deshpande Rutuja Govind	22
FYMBA2224427	Dhanawade Apurva Ajay	21
FYMBA2224428	Fegade Tejas Ghanshyam	19
FYMBA2224429	Gaikwad Rucha Sandip	17
FYMBA2224430	Gangotri Aryan Anant	18
FYMBA2224431	Gawade Aishwarya Bharat	19
FYMBA2224432	Gawade Aniket Rajendra	20
FYMBA2224433	Giram Divya Dinkar	20

ROLL NO.	NAME OF THE STUDENT	EXPLAIN in detail all theoretical concepts throughout the syllabus
FYMBA2224434	Gorade Rupali Valmik	19
FYMBA2224435	Hagawane Atharva Ashok	18
FYMBA2224436	Jadhav Shivam Prakash	21
FYMBA2224437	Jadhav Shivanjali Sadashiv	22
FYMBA2224438	Jadhav Prajwal Babaji	18
FYMBA2224439	Jagadhane Snehal Bhagawat	21
FYMBA2224440	Jagtap Prerna Balkrishna	20
FYMBA2224441	Jain Yash Rajesh	21
FYMBA2224442	Jha Anshu Khagesh	20
FYMBA2224443	Joshi Atharva Vivek	20
FYMBA2224444	Kadam Hrutika Nagesh	21
FYMBA2224445	Kadam Shruti Nitin	20
FYMBA2224446	Kadam Ajay Vijaysinh	21
FYMBA2224447	Kadam Laxmikant Balaji	21
FYMBA2224448	Kalbhor Payal Ramesh	20
FYMBA2224449	Kaldoke Prasad Rohidas	20
FYMBA2224450	Kamathe Rutik Sunil	21
FYMBA2224451	Katkar Abhishek Maruti	22
FYMBA2224452	Katkule Prasad Dnyaneshwar	22
FYMBA2224453	Khobarkhede Mangla Rameshwar	20
FYMBA2224454	Kolekar Dhanshree Tukaram	20
FYMBA2224455	Konapure Dinesh Chandrakant	22
FYMBA2224456	Kudave Siddhi Sanjay	19
FYMBA2224457	Kulkarni Yash Avinash	20
FYMBA2224458	Kumbhar Sahil Shankar	21
FYMBA2224459	Kumbhar Shweta Sanjay	22
FYMBA2224460	Kuskar Rutuja Shripad	21
FYMBA2224461	Londhe Amita Tanaji	20
FYMBA2224462	Mane Yash Dinesh	23
FYMBA2224463	Manjare Shubham Ravindra	20
FYMBA2224464	Mehetre Sanskar Ramesh	22
FYMBA2224465	Mestry Akshata Mahesh	23
FYMBA2224466	Morde Sakshi Eaknath	22
FYMBA2224467	More Isha Sanjay	21
FYMBA2224468	More Kaveri Sanjay	20
FYMBA2224469	More Rutuja Sadashiv	21
FYMBA2224470	Mujawar Ibrahim Rajjak	18
FYMBA2224471	Mulay Pradosh Milind	22
FYMBA2224472	Mungale Ameya Ravindra	22
FYMBA2224473	Nandre Manjiri Kishor	21

ROLL NO.	NAME OF THE STUDENT	EXPLAIN in detail all theoretical concepts throughout the syllabus
FYMBA2224474	Nanekar Atharva Sunil	21
FYMBA2224475	Nimbalkar Om Shivaji	22
FYMBA2224476	Pangudwale Vaibhav Dattatray	21
FYMBA2224477	Parerao Aniruddha Siddharth	22
FYMBA2224478	Patharkar Vaishnavi Santosh	24
FYMBA2224479	Patil Apurva Ravindra	22
FYMBA2224480	Patil Rohan Hiraman	21
FYMBA2224481	Patil Shubham Dhanaji	22
FYMBA2224482	Patil Shubham Rajendra	24
FYMBA2224483	Pawar Aniket Subhash	19
FYMBA2224484	Prajapati Suraj Ramjanak	23
FYMBA2224485	Rahinj Dipchandra Kishor	22
FYMBA2224486	Sadigale Pratik Pradeep	16
FYMBA2224487	Satao Tushar Dinkar	19
FYMBA2224488	Sawant Omkar Ashok	22
FYMBA2224489	Sharma Ankita .	24
FYMBA2224490	Sharma Sakshi .	24
FYMBA2224491	Shelke Vaibhav Vitthal	22
FYMBA2224492	Shinde Madhuri Khandu	23
FYMBA2224493	Shinde Priti Anil	19
FYMBA2224494	Shivankar Debu Dhanu	22
FYMBA2224495	Talla Gayatri Santosh	19
FYMBA2224496	Tayade Pooja Anilrao	22
FYMBA2224497	Thakur Bhagyesh Kiran	21
FYMBA2224498	Tivhane Dnyaneshwari Dilip	23
FYMBA2224499	Ujalmbkar Rutuja Nagnath	22
FYMBA2224500	Wadekar Shrutik Suraj	23
FYMBA2224501	Wani Harsh Yogesh	21
FYMBA2224502	Wani Rushikesh Santosh	20
FYMBA2224503	Yadav Dhanshree Balu	23

Dr. Sanjay S. Gaikwad

Course Teacher

P.C.E.T.'S

S.B. PATIL INSTITUTE OF MANAGEMENT

MARKS OF CCE - 3 : Written Home Assignment (Group A)

MBA - I SEM II 2022-23

Course - GC- 08 - 202 FINANCIAL MANAGEMENT **Division - B**

ROLL NO.	NAME OF THE STUDENT	PERFORM all the required calculations through relevant numerical problems
FYMBA2224401	Ahire Roshan Rohidas	20
FYMBA2224402	Ahire Kundan Sandeep	19
FYMBA2224403	Amrutkar Ruchita Kiran	21
FYMBA2224404	Azad Riza Mukhtar	18
FYMBA2224405	Babar Aishwarya Siddheshwar	21
FYMBA2224406	Badhe Sachin Rajendra	21
FYMBA2224407	Bagade Omkar Bharat	21
FYMBA2224408	Bakal Anushka Sharad	22
FYMBA2224409	Bangar Tejas Dattatray	19
FYMBA2224410	Bansal Khush Vinod	AB
FYMBA2224411	Bansode Bhumika Sunil	20
FYMBA2224412	Bhandarkar Prasad Pravin	22
FYMBA2224413	Bhuse Shruti Dattatraya	20
FYMBA2224414	Chafekarande Vaishnavi Govind	15
FYMBA2224415	Chaudhari Pratiksha Drupad	21
FYMBA2224416	Chikate Gaurav Prabhakar	21
FYMBA2224417	Chougule Apurva Shankar	21
FYMBA2224418	Chourasiya Simran Dhiraj	21
FYMBA2224419	Dabhade Dnyaneshwari Shashikant	20
FYMBA2224420	Dahake Dhananjay Gajanan	16
FYMBA2224421	Darwade Shradha Deepak	21
FYMBA2224422	Das Tanmay Manik	21
FYMBA2224423	Dendage Siddhesh Subhash	20
FYMBA2224424	Desai Bhagyshree Namdev	20
FYMBA2224425	Deshmukh Aniruddha Gautamrao	20
FYMBA2224426	Deshpande Rutuja Govind	20
FYMBA2224427	Dhanawade Apurva Ajay	20
FYMBA2224428	Fegade Tejas Ghanshyam	20
FYMBA2224429	Gaikwad Rucha Sandip	16
FYMBA2224430	Gangotri Aryan Anant	19
FYMBA2224431	Gawade Aishwarya Bharat	20
FYMBA2224432	Gawade Aniket Rajendra	21
FYMBA2224433	Giram Divya Dinkar	21

ROLL NO.	NAME OF THE STUDENT	PERFORM all the required calculations through relevant numerical problems
FYMBA2224434	Gorade Rupali Valmik	21
FYMBA2224435	Hagawane Atharva Ashok	18
FYMBA2224436	Jadhav Shivam Prakash	19
FYMBA2224437	Jadhav Shivanjali Sadashiv	23
FYMBA2224438	Jadhav Prajwal Babaji	17
FYMBA2224439	Jagadhane Snehal Bhagawat	19
FYMBA2224440	Jagtap Prerna Balkrishna	21
FYMBA2224441	Jain Yash Rajesh	20
FYMBA2224442	Jha Anshu Khagesh	20
FYMBA2224443	Joshi Atharva Vivek	20
FYMBA2224444	Kadam Hrutika Nagesh	20
FYMBA2224445	Kadam Shruti Nitin	22
FYMBA2224446	Kadam Ajay Vijaysinh	19
FYMBA2224447	Kadam Laxmikant Balaji	21
FYMBA2224448	Kalbhor Payal Ramesh	20
FYMBA2224449	Kaldoke Prasad Rohidas	21
FYMBA2224450	Kamathe Rutik Sunil	20
FYMBA2224451	Katkar Abhishek Maruti	22
FYMBA2224452	Katkule Prasad Dnyaneshwar	21
FYMBA2224453	Khobarkhede Mangla Rameshwar	19
FYMBA2224454	Kolekar Dhanshree Tukaram	22
FYMBA2224455	Konapure Dinesh Chandrakant	21
FYMBA2224456	Kudave Siddhi Sanjay	18
FYMBA2224457	Kulkarni Yash Avinash	21
FYMBA2224458	Kumbhar Sahil Shankar	20
FYMBA2224459	Kumbhar Shweta Sanjay	21
FYMBA2224460	Kuskar Rutuja Shripad	21
FYMBA2224461	Londhe Amita Tanaji	20
FYMBA2224462	Mane Yash Dinesh	22
FYMBA2224463	Manjare Shubham Ravindra	21
FYMBA2224464	Mehetre Sanskar Ramesh	22
FYMBA2224465	Mestry Akshata Mahesh	22
FYMBA2224466	Morde Sakshi Eaknath	21
FYMBA2224467	More Isha Sanjay	21
FYMBA2224468	More Kaveri Sanjay	21
FYMBA2224469	More Rutuja Sadashiv	20
FYMBA2224470	Mujawar Ibrahim Rajjak	17
FYMBA2224471	Mulay Pradosh Milind	21
FYMBA2224472	Mungale Ameya Ravindra	22

ROLL NO.	NAME OF THE STUDENT	PERFORM all the required calculations through relevant numerical problems
FYMBA2224473	Nandre Manjiri Kishor	19
FYMBA2224474	Nanekar Atharva Sunil	20
FYMBA2224475	Nimbalkar Om Shivaji	21
FYMBA2224476	Pangudwale Vaibhav Dattatray	20
FYMBA2224477	Parerao Aniruddha Siddharth	21
FYMBA2224478	Patharkar Vaishnavi Santosh	22
FYMBA2224479	Patil Apurva Ravindra	21
FYMBA2224480	Patil Rohan Hiraman	20
FYMBA2224481	Patil Shubham Dhanaji	21
FYMBA2224482	Patil Shubham Rajendra	23
FYMBA2224483	Pawar Aniket Subhash	18
FYMBA2224484	Prajapati Suraj Ramjanak	21
FYMBA2224485	Rahinj Dipchandra Kishor	19
FYMBA2224486	Sadigale Pratik Pradeep	14
FYMBA2224487	Satao Tushar Dinkar	17
FYMBA2224488	Sawant Omkar Ashok	21
FYMBA2224489	Sharma Ankita .	23
FYMBA2224490	Sharma Sakshi .	23
FYMBA2224491	Shelke Vaibhav Vitthal	20
FYMBA2224492	Shinde Madhuri Khandu	21
FYMBA2224493	Shinde Priti Anil	17
FYMBA2224494	Shivankar Debu Dhanu	21
FYMBA2224495	Talla Gayatri Santosh	17
FYMBA2224496	Tayade Pooja Anilrao	20
FYMBA2224497	Thakur Bhagyesh Kiran	20
FYMBA2224498	Tivhane Dnyaneshwari Dilip	20
FYMBA2224499	Ujalmbkar Rutuja Nagnath	22
FYMBA2224500	Wadekar Shrutik Suraj	21
FYMBA2224501	Wani Harsh Yogesh	20
FYMBA2224502	Wani Rushikesh Santosh	20
FYMBA2224503	Yadav Dhanshree Balu	21

Dr. Sanjay S. Gaikwad

Course Teacher

P.C.E.T.'S

S.B. PATIL INSTITUTE OF MANAGEMENT

MARKS OF CCE - 4 : Situation Analysis (Group B)

MBA - I SEM II 2022-23

Course - GC- 08 - 202 FINANCIAL MANAGEMENT **Division - B**

ROLL NO.	NAME OF THE STUDENT	ANALYZE the situation and □ comment on financial position of the firm □ estimate working capital required □ decide ideal capital structure □ evaluate various project proposals
FYMBA2224401	Ahire Roshan Rohidas	18
FYMBA2224402	Ahire Kundan Sandeep	19
FYMBA2224403	Amrutkar Ruchita Kiran	20
FYMBA2224404	Azad Riza Mukhtar	17
FYMBA2224405	Babar Aishwarya Siddheshwar	20
FYMBA2224406	Badhe Sachin Rajendra	20
FYMBA2224407	Bagade Omkar Bharat	21
FYMBA2224408	Bakal Anushka Sharad	20
FYMBA2224409	Bangar Tejas Dattatray	19
FYMBA2224410	Bansal Khush Vinod	AB
FYMBA2224411	Bansode Bhumika Sunil	19
FYMBA2224412	Bhandarkar Prasad Pravin	22
FYMBA2224413	Bhuse Shruti Dattatraya	19
FYMBA2224414	Chafekarande Vaishnavi Govind	16
FYMBA2224415	Chaudhari Pratiksha Drupad	19
FYMBA2224416	Chikate Gaurav Prabhakar	19
FYMBA2224417	Chougule Apurva Shankar	20
FYMBA2224418	Chourasiya Simran Dhiraj	22
FYMBA2224419	Dabhade Dnyaneshwari Shashikant	21
FYMBA2224420	Dahake Dhananjay Gajanan	17
FYMBA2224421	Darwade Shradha Deepak	20
FYMBA2224422	Das Tanmay Manik	20
FYMBA2224423	Dendage Siddhesh Subhash	19
FYMBA2224424	Desai Bhagyshree Namdev	20
FYMBA2224425	Deshmukh Aniruddha Gautamrao	20
FYMBA2224426	Deshpande Rutuja Govind	20
FYMBA2224427	Dhanawade Apurva Ajay	21
FYMBA2224428	Fegade Tejas Ghanshyam	18
FYMBA2224429	Gaikwad Rucha Sandip	16
FYMBA2224430	Gangotri Aryan Anant	18
FYMBA2224431	Gawade Aishwarya Bharat	18
FYMBA2224432	Gawade Aniket Rajendra	20
FYMBA2224433	Giram Divya Dinkar	17
FYMBA2224434	Gorade Rupali Valmik	20
FYMBA2224435	Hagawane Atharva Ashok	18

ROLL NO.	NAME OF THE STUDENT	ANALYZE the situation and □ comment on financial position of the firm □ estimate working capital required □ decide ideal capital structure □ evaluate various project proposals
FYMBA2224436	Jadhav Shivam Prakash	18
FYMBA2224437	Jadhav Shivanjali Sadashiv	21
FYMBA2224438	Jadhav Prajwal Babaji	16
FYMBA2224439	Jagadhane Snehal Bhagawat	18
FYMBA2224440	Jagtap Prerna Balkrishna	20
FYMBA2224441	Jain Yash Rajesh	21
FYMBA2224442	Jha Anshu Khagesh	18
FYMBA2224443	Joshi Atharva Vivek	20
FYMBA2224444	Kadam Hrutika Nagesh	18
FYMBA2224445	Kadam Shruti Nitin	20
FYMBA2224446	Kadam Ajay Vijaysinh	19
FYMBA2224447	Kadam Laxmikant Balaji	22
FYMBA2224448	Kalbhor Payal Ramesh	19
FYMBA2224449	Kaldoke Prasad Rohidas	19
FYMBA2224450	Kamathe Rutik Sunil	20
FYMBA2224451	Katkar Abhishek Maruti	22
FYMBA2224452	Katkule Prasad Dnyaneshwar	21
FYMBA2224453	Khobarkhede Mangla Rameshwar	18
FYMBA2224454	Kolekar Dhanshree Tukaram	19
FYMBA2224455	Konapure Dinesh Chandrakant	20
FYMBA2224456	Kudave Siddhi Sanjay	18
FYMBA2224457	Kulkarni Yash Avinash	21
FYMBA2224458	Kumbhar Sahil Shankar	21
FYMBA2224459	Kumbhar Shweta Sanjay	20
FYMBA2224460	Kuskar Rutuja Shripad	19
FYMBA2224461	Londhe Amita Tanaji	20
FYMBA2224462	Mane Yash Dinesh	21
FYMBA2224463	Manjare Shubham Ravindra	18
FYMBA2224464	Mehetre Sanskar Ramesh	22
FYMBA2224465	Mestry Akshata Mahesh	20
FYMBA2224466	Morde Sakshi Eaknath	20
FYMBA2224467	More Isha Sanjay	21
FYMBA2224468	More Kaveri Sanjay	21
FYMBA2224469	More Rutuja Sadashiv	19
FYMBA2224470	Mujawar Ibrahim Rajjak	17
FYMBA2224471	Mulay Pradosh Milind	20
FYMBA2224472	Mungale Ameya Ravindra	22
FYMBA2224473	Nandre Manjiri Kishor	18
FYMBA2224474	Nanekar Atharva Sunil	21
FYMBA2224475	Nimbalkar Om Shivaji	20

ROLL NO.	NAME OF THE STUDENT	ANALYZE the situation and □ comment on financial position of the firm □ estimate working capital required □ decide ideal capital structure □ evaluate various project proposals
FYMBA2224476	Pangudwale Vaibhav Dattatray	18
FYMBA2224477	Parerao Aniruddha Siddharth	20
FYMBA2224478	Patharkar Vaishnavi Santosh	21
FYMBA2224479	Patil Apurva Ravindra	21
FYMBA2224480	Patil Rohan Hiraman	19
FYMBA2224481	Patil Shubham Dhanaji	20
FYMBA2224482	Patil Shubham Rajendra	21
FYMBA2224483	Pawar Aniket Subhash	16
FYMBA2224484	Prajapati Suraj Ramjanak	20
FYMBA2224485	Rahinj Dipchandra Kishor	19
FYMBA2224486	Sadigale Pratik Pradeep	13
FYMBA2224487	Satao Tushar Dinkar	16
FYMBA2224488	Sawant Omkar Ashok	20
FYMBA2224489	Sharma Ankita .	21
FYMBA2224490	Sharma Sakshi .	22
FYMBA2224491	Shelke Vaibhav Vitthal	19
FYMBA2224492	Shinde Madhuri Khandu	20
FYMBA2224493	Shinde Priti Anil	17
FYMBA2224494	Shivankar Debu Dhanu	20
FYMBA2224495	Talla Gayatri Santosh	16
FYMBA2224496	Tayade Pooja Anilrao	19
FYMBA2224497	Thakur Bhagyesh Kiran	19
FYMBA2224498	Tivhane Dnyaneshwari Dilip	19
FYMBA2224499	Ujalmbkar Rutuja Nagnath	20
FYMBA2224500	Wadekar Shrutik Suraj	19
FYMBA2224501	Wani Harsh Yogesh	19
FYMBA2224502	Wani Rushikesh Santosh	19
FYMBA2224503	Yadav Dhanshree Balu	19

Dr. Sanjay S. Gaikwad

Course Teacher

P.C.E.T.'S

S.B. PATIL INSTITUTE OF MANAGEMENT

MARKS OF CCE - 5 : Case Study (Group B)

MBA - I SEM II 2022-23

Course - GC- 08 - 202 FINANCIAL MANAGEMENT Division - B

ROLL NO.	NAME OF THE STUDENT	EVALUATE impact of business decisions on Financial Statements, Working Capital, Capital Structure and Capital Budgeting of the firm
FYMBA2224401	Ahire Roshan Rohidas	20
FYMBA2224402	Ahire Kundan Sandeep	20
FYMBA2224403	Amrutkar Ruchita Kiran	21
FYMBA2224404	Azad Riza Mukhtar	18
FYMBA2224405	Babar Aishwarya Siddheshwar	20
FYMBA2224406	Badhe Sachin Rajendra	21
FYMBA2224407	Bagade Omkar Bharat	21
FYMBA2224408	Bakal Anushka Sharad	20
FYMBA2224409	Bangar Tejas Dattatray	21
FYMBA2224410	Bansal Khush Vinod	AB
FYMBA2224411	Bansode Bhumika Sunil	20
FYMBA2224412	Bhandarkar Prasad Pravin	23
FYMBA2224413	Bhuse Shruti Dattatraya	20
FYMBA2224414	Chafekarande Vaishnavi Govind	15
FYMBA2224415	Chaudhari Pratiksha Drupad	21
FYMBA2224416	Chikate Gaurav Prabhakar	20
FYMBA2224417	Chougule Apurva Shankar	20
FYMBA2224418	Chourasiya Simran Dhiraj	22
FYMBA2224419	Dabhade Dnyaneshwari Shashikant	21
FYMBA2224420	Dahake Dhananjay Gajanan	16
FYMBA2224421	Darwade Shradha Deepak	20
FYMBA2224422	Das Tanmay Manik	20
FYMBA2224423	Dendage Siddhesh Subhash	19
FYMBA2224424	Desai Bhagyshree Namdev	20
FYMBA2224425	Deshmukh Aniruddha Gautamrao	20
FYMBA2224426	Deshpande Rutuja Govind	22
FYMBA2224427	Dhanawade Apurva Ajay	21
FYMBA2224428	Fegade Tejas Ghanshyam	20
FYMBA2224429	Gaikwad Rucha Sandip	16
FYMBA2224430	Gangotri Aryan Anant	20
FYMBA2224431	Gawade Aishwarya Bharat	19

ROLL NO.	NAME OF THE STUDENT	EVALUATE impact of business decisions on Financial Statements, Working Capital, Capital Structure and Capital Budgeting of the firm
FYMBA2224432	Gawade Aniket Rajendra	22
FYMBA2224433	Giram Divya Dinkar	19
FYMBA2224434	Gorade Rupali Valmik	20
FYMBA2224435	Hagawane Atharva Ashok	19
FYMBA2224436	Jadhav Shivam Prakash	20
FYMBA2224437	Jadhav Shivanjali Sadashiv	21
FYMBA2224438	Jadhav Prajwal Babaji	16
FYMBA2224439	Jagadhane Snehal Bhagawat	20
FYMBA2224440	Jagtap Prerna Balkrishna	22
FYMBA2224441	Jain Yash Rajesh	21
FYMBA2224442	Jha Anshu Khagesh	20
FYMBA2224443	Joshi Atharva Vivek	20
FYMBA2224444	Kadam Hrutika Nagesh	19
FYMBA2224445	Kadam Shruti Nitin	21
FYMBA2224446	Kadam Ajay Vijaysinh	20
FYMBA2224447	Kadam Laxmikant Balaji	21
FYMBA2224448	Kalbhor Payal Ramesh	20
FYMBA2224449	Kaldoke Prasad Rohidas	21
FYMBA2224450	Kamathe Rutik Sunil	21
FYMBA2224451	Katkar Abhishek Maruti	21
FYMBA2224452	Katkule Prasad Dnyaneshwar	21
FYMBA2224453	Khobarkhede Mangla Rameshwar	19
FYMBA2224454	Kolekar Dhanshree Tukaram	20
FYMBA2224455	Konapure Dinesh Chandrakant	19
FYMBA2224456	Kudave Siddhi Sanjay	17
FYMBA2224457	Kulkarni Yash Avinash	21
FYMBA2224458	Kumbhar Sahil Shankar	22
FYMBA2224459	Kumbhar Shweta Sanjay	20
FYMBA2224460	Kuskar Rutuja Shripad	19
FYMBA2224461	Londhe Amita Tanaji	20
FYMBA2224462	Mane Yash Dinesh	21
FYMBA2224463	Manjare Shubham Ravindra	18
FYMBA2224464	Mehetre Sanskar Ramesh	20
FYMBA2224465	Mestry Akshata Mahesh	19
FYMBA2224466	Morde Sakshi Eaknath	19
FYMBA2224467	More Isha Sanjay	19
FYMBA2224468	More Kaveri Sanjay	18
FYMBA2224469	More Rutuja Sadashiv	18

ROLL NO.	NAME OF THE STUDENT	EVALUATE impact of business decisions on Financial Statements, Working Capital, Capital Structure and Capital Budgeting of the firm
FYMBA2224470	Mujawar Ibrahim Rajjak	16
FYMBA2224471	Mulay Pradosh Milind	19
FYMBA2224472	Mungale Ameya Ravindra	20
FYMBA2224473	Nandre Manjiri Kishor	18
FYMBA2224474	Nanekar Atharva Sunil	21
FYMBA2224475	Nimbalkar Om Shivaji	19
FYMBA2224476	Pangudwale Vaibhav Dattatray	19
FYMBA2224477	Parerao Aniruddha Siddharth	20
FYMBA2224478	Patharkar Vaishnavi Santosh	20
FYMBA2224479	Patil Apurva Ravindra	19
FYMBA2224480	Patil Rohan Hiraman	18
FYMBA2224481	Patil Shubham Dhanaji	19
FYMBA2224482	Patil Shubham Rajendra	20
FYMBA2224483	Pawar Aniket Subhash	17
FYMBA2224484	Prajapati Suraj Ramjanak	19
FYMBA2224485	Rahinj Dipchandra Kishor	18
FYMBA2224486	Sadigale Pratik Pradeep	12
FYMBA2224487	Satao Tushar Dinkar	15
FYMBA2224488	Sawant Omkar Ashok	20
FYMBA2224489	Sharma Ankita .	20
FYMBA2224490	Sharma Sakshi .	21
FYMBA2224491	Shelke Vaibhav Vitthal	19
FYMBA2224492	Shinde Madhuri Khandu	20
FYMBA2224493	Shinde Priti Anil	16
FYMBA2224494	Shivankar Debu Dhanu	20
FYMBA2224495	Talla Gayatri Santosh	15
FYMBA2224496	Tayade Pooja Anilrao	19
FYMBA2224497	Thakur Bhagyesh Kiran	18
FYMBA2224498	Tivhane Dnyaneshwari Dilip	18
FYMBA2224499	Ujalmbkar Rutuja Nagnath	19
FYMBA2224500	Wadekar Shrutik Suraj	18
FYMBA2224501	Wani Harsh Yogesh	18
FYMBA2224502	Wani Rushikesh Santosh	18
FYMBA2224503	Yadav Dhanshree Balu	19

Dr. Sanjay S. Gaikwad

Course Teacher

P.C.E.T.'S

S.B. PATIL INSTITUTE OF MANAGEMENT

MARKS OF CCE - 6 : Case Study (Group B)

MBA - I SEM II 2022-23

Course - GC- 08 - 202 FINANCIAL MANAGEMENT Division - B

ROLL NO.	NAME OF THE STUDENT	CREATE Common Size Comparative Statements, Comparative Financial Statements using Ratio Analysis (Year-wise, Industry – wise), Comparative Proposals using Capital Budgeting Techniques
FYMBA2224401	Ahire Roshan Rohidas	18
FYMBA2224402	Ahire Kundan Sandeep	20
FYMBA2224403	Amrutkar Ruchita Kiran	20
FYMBA2224404	Azad Riza Mukhtar	16
FYMBA2224405	Babar Aishwarya Siddheshwar	20
FYMBA2224406	Badhe Sachin Rajendra	20
FYMBA2224407	Bagade Omkar Bharat	21
FYMBA2224408	Bakal Anushka Sharad	20
FYMBA2224409	Bangar Tejas Dattatray	21
FYMBA2224410	Bansal Khush Vinod	AB
FYMBA2224411	Bansode Bhumika Sunil	18
FYMBA2224412	Bhandarkar Prasad Pravin	22
FYMBA2224413	Bhuse Shruti Dattatraya	18
FYMBA2224414	Chafekarande Vaishnavi Govind	16
FYMBA2224415	Chaudhari Pratiksha Drupad	20
FYMBA2224416	Chikate Gaurav Prabhakar	18
FYMBA2224417	Chougule Apurva Shankar	20
FYMBA2224418	Chourasiya Simran Dhiraj	22
FYMBA2224419	Dabhade Dnyaneshwari Shashikant	22
FYMBA2224420	Dahake Dhananjay Gajanan	17
FYMBA2224421	Darwade Shradha Deepak	18
FYMBA2224422	Das Tanmay Manik	20
FYMBA2224423	Dendage Siddhesh Subhash	19
FYMBA2224424	Desai Bhagyshree Namdev	24
FYMBA2224425	Deshmukh Aniruddha Gautamrao	18
FYMBA2224426	Deshpande Rutuja Govind	22
FYMBA2224427	Dhanawade Apurva Ajay	20
FYMBA2224428	Fegade Tejas Ghanshyam	19
FYMBA2224429	Gaikwad Rucha Sandip	17
FYMBA2224430	Gangotri Aryan Anant	19
FYMBA2224431	Gawade Aishwarya Bharat	20
FYMBA2224432	Gawade Aniket Rajendra	20

ROLL NO.	NAME OF THE STUDENT	CREATE Common Size Comparative Statements, Comparative Financial Statements using Ratio Analysis (Year-wise, Industry – wise), Comparative Proposals using Capital Budgeting Techniques
FYMBA2224433	Giram Divya Dinkar	19
FYMBA2224434	Gorade Rupali Valmik	18
FYMBA2224435	Hagawane Atharva Ashok	18
FYMBA2224436	Jadhav Shivam Prakash	18
FYMBA2224437	Jadhav Shivanjali Sadashiv	21
FYMBA2224438	Jadhav Prajwal Babaji	17
FYMBA2224439	Jagadhane Snehal Bhagawat	20
FYMBA2224440	Jagtap Prerna Balkrishna	20
FYMBA2224441	Jain Yash Rajesh	20
FYMBA2224442	Jha Anshu Khagesh	18
FYMBA2224443	Joshi Atharva Vivek	21
FYMBA2224444	Kadam Hrutika Nagesh	20
FYMBA2224445	Kadam Shruti Nitin	20
FYMBA2224446	Kadam Ajay Vijaysinh	19
FYMBA2224447	Kadam Laxmikant Balaji	21
FYMBA2224448	Kalbhor Payal Ramesh	19
FYMBA2224449	Kaldoke Prasad Rohidas	20
FYMBA2224450	Kamathe Rutik Sunil	21
FYMBA2224451	Katkar Abhishek Maruti	21
FYMBA2224452	Katkule Prasad Dnyaneshwar	21
FYMBA2224453	Khobarkhede Mangla Rameshwar	18
FYMBA2224454	Kolekar Dhanshree Tukaram	20
FYMBA2224455	Konapure Dinesh Chandrakant	19
FYMBA2224456	Kudave Siddhi Sanjay	17
FYMBA2224457	Kulkarni Yash Avinash	20
FYMBA2224458	Kumbhar Sahil Shankar	19
FYMBA2224459	Kumbhar Shweta Sanjay	20
FYMBA2224460	Kuskar Rutuja Shripad	18
FYMBA2224461	Londhe Amita Tanaji	18
FYMBA2224462	Mane Yash Dinesh	21
FYMBA2224463	Manjare Shubham Ravindra	19
FYMBA2224464	Mehetre Sanskar Ramesh	20
FYMBA2224465	Mestry Akshata Mahesh	19
FYMBA2224466	Morde Sakshi Eaknath	19
FYMBA2224467	More Isha Sanjay	19
FYMBA2224468	More Kaveri Sanjay	18
FYMBA2224469	More Rutuja Sadashiv	18
FYMBA2224470	Mujawar Ibrahim Rajjak	16

ROLL NO.	NAME OF THE STUDENT	CREATE Common Size Comparative Statements, Comparative Financial Statements using Ratio Analysis (Year-wise, Industry – wise), Comparative Proposals using Capital Budgeting Techniques
FYMBA2224471	Mulay Pradosh Milind	19
FYMBA2224472	Mungale Ameya Ravindra	20
FYMBA2224473	Nandre Manjiri Kishor	18
FYMBA2224474	Nanekar Atharva Sunil	20
FYMBA2224475	Nimbalkar Om Shivaji	19
FYMBA2224476	Pangudwale Vaibhav Dattatray	20
FYMBA2224477	Parerao Aniruddha Siddharth	18
FYMBA2224478	Patharkar Vaishnavi Santosh	19
FYMBA2224479	Patil Apurva Ravindra	18
FYMBA2224480	Patil Rohan Hiraman	18
FYMBA2224481	Patil Shubham Dhanaji	19
FYMBA2224482	Patil Shubham Rajendra	20
FYMBA2224483	Pawar Aniket Subhash	16
FYMBA2224484	Prajapati Suraj Ramjanak	18
FYMBA2224485	Rahinj Dipchandra Kishor	18
FYMBA2224486	Sadigale Pratik Pradeep	12
FYMBA2224487	Satao Tushar Dinkar	15
FYMBA2224488	Sawant Omkar Ashok	18
FYMBA2224489	Sharma Ankita .	20
FYMBA2224490	Sharma Sakshi .	20
FYMBA2224491	Shelke Vaibhav Vitthal	18
FYMBA2224492	Shinde Madhuri Khandu	19
FYMBA2224493	Shinde Priti Anil	15
FYMBA2224494	Shivankar Debu Dhanu	18
FYMBA2224495	Talla Gayatri Santosh	15
FYMBA2224496	Tayade Pooja Anilrao	18
FYMBA2224497	Thakur Bhagyesh Kiran	18
FYMBA2224498	Tivhane Dnyaneshwari Dilip	18
FYMBA2224499	Ujalmbkar Rutuja Nagnath	18
FYMBA2224500	Wadekar Shrutik Suraj	17
FYMBA2224501	Wani Harsh Yogesh	18
FYMBA2224502	Wani Rushikesh Santosh	17
FYMBA2224503	Yadav Dhanshree Balu	19

Dr. Sanjay S. Gaikwad

Course Teacher

PCET's

S. B. PATIL INSTITUTE OF MANAGEMENT

CCE SUBMISSION & EVALUATION SHEET

Comprehensive Concurrent Evaluation - 01

Name of the Subject: Financial Management

Division - B

Name of the Faculty: Dr. Sanjay S. Gaikwad

Roll No	Name of the Student	Date of Submission	Signature	Marks
FYMBA2224401	Ahire Roshan Rohidas	27/6/23		23
FYMBA2224402	Ahire Kundan Sandeep	27/6/23		25
FYMBA2224403	Amrutkar Ruchita Kiran	09.06.023		26
FYMBA2224404	Azad Riza Mukhtar	13/6/23		22
FYMBA2224405	Babar Aishwarya Siddheshwar	20/6/23		25
FYMBA2224406	Badhe Sachin Rajendra	27/6/23		26
FYMBA2224407	Bagade Omkar Bharat	13/6/23		26
FYMBA2224408	Bakal Anushka Sharad	13/6/23		25
FYMBA2224409	Bangar Tejas Dattatray	26/6/23		25
FYMBA2224410	Bansal Khush Vinod		AB	
FYMBA2224411	Bansode Bhumika Sunil	20/6/23		24
FYMBA2224412	Bhandarkar Prasad Pravin	05/07/23		28
FYMBA2224413	Bhuse Shruti Dattatraya	30/6/23		24
FYMBA2224414	Chafekarande Vaishnavi Govind	30/6/23		20
FYMBA2224415	Chaudhari Pratiksha Drupad	26/06/23		26
FYMBA2224416	Chikate Gaurav Prabhakar	22/06/23		24
FYMBA2224417	Chougule Apurva Shankar	16/6/23		25
FYMBA2224418	Chourasiya Simran Dhiraj	16/6/23		28
FYMBA2224419	Dabhade Dnyaneshwari Shashikant	30/6/23		26
FYMBA2224420	Dahake Dhananjay Gajanan	30/6/23		21
FYMBA2224421	Darwade Shradha Deepak	21/06/2023	S.D. Darwade	25
FYMBA2224422	Das Tanmay Manik	2.06.23		26
FYMBA2224423	Dendage Siddhesh Subhash	20.6.23		24
FYMBA2224424	Desai Bhagyshree Namdev	27/6/23		26
FYMBA2224425	Deshmukh Aniruddha Gautamrao	26.6.23		25
FYMBA2224426	Deshpande Rutuja Govind	5.06.23		26
FYMBA2224427	Dhanawade Apurva Ajay	19/06/23		26
FYMBA2224428	Fegade Tejas Ghanshyam	19/6/23		24
FYMBA2224429	Gaikwad Rucha Sandip	26/6/23		20
FYMBA2224430	Gangotri Aryan Anant	30/6/23		

Director
S. B. Patil Institute of Management
Sector No. 26, Nigdi

PCET'S S.B. PATIL INSTITUTE OF MANAGEMENT NIGDI, PRADHIKARAN, PUNE-44.

Roll No	Name of the Student	Date of Submission	Signature	Marks
FYMBA2224431	Gawade Aishwarya Bharat	22/06/2023		24
FYMBA2224432	Gawade Aniket Rajendra	14/6/23		26
FYMBA2224433	Giram Divya Dinkar	19/6/23		24
FYMBA2224434	Gorade Rupali Valmik	16/6/23		25
FYMBA2224435	Hagawane Atharva Ashok	26/6/23		23
FYMBA2224436	Jadhav Shivam Prakash	30/6/23		24
FYMBA2224437	Jadhav Shivanjali Sadashiv	27/6/23		27
FYMBA2224438	Jadhav Prajwal Babaji	28/6/23		21
FYMBA2224439	Jagadhane Snehal Bhagawat	8/6/23		25
FYMBA2224440	Jagtap Prerna Balkrishna	16/6/23		26
FYMBA2224441	Jain Yash Rajesh	30/6/23		26
FYMBA2224442	Jha Anshu Khagesh	26/6/23		24
FYMBA2224443	Joshi Atharva Vivek	30/6/23		25
FYMBA2224444	Kadam Hrutika Nagesh	20/6/23		25
FYMBA2224445	Kadam Shruti Nitin	28/6/23		26
FYMBA2224446	Kadam Ajay Vijaysinh	27/06/23		25
FYMBA2224447	Kadam Laxmikant Balaji	09/06/23.		26
FYMBA2224448	Kalbhor Payal Ramesh	27/06/23		25
FYMBA2224449	Kaldoke Prasad Rohidas	26/06/23		25
FYMBA2224450	Kamathe Rutik Sunil	19/06/23		26
FYMBA2224451	Katkar Abhishek Maruti	30/06/23		27
FYMBA2224452	Katkule Prasad Dnyaneshwar	26-06-23		26
FYMBA2224453	Khobarkhede Mangla Rameshwar	19/06/2023		23
FYMBA2224454	Kolekar Dhanshree Tukaram	5/6/2023		25
FYMBA2224455	Konapure Dinesh Chandrakant	15/6/2023		25
FYMBA2224456	Kudave Siddhi Sanjay	30/6/2023		22
FYMBA2224457	Kulkarni Yash Avinash	30/6/2023		26
FYMBA2224458	Kumbhar Sahil Shankar	13/06/23		26
FYMBA2224459	Kumbhar Shweta Sanjay	8/06/2023		26
FYMBA2224460	Kuskar Rutuja Shripad	21/06/2023		25
FYMBA2224461	Londhe Amita Tanaji	27/06/23		25
FYMBA2224462	Mane Yash Dinesh	5/6/23		27
FYMBA2224463	Manjare Shubham Ravindra	30/6/23		24
FYMBA2224464	Mehetre Sanskar Ramesh	14/06/2023		26
FYMBA2224465	Mestry Akshata Mahesh	16/06/23		26
FYMBA2224466	Morde Sakshi Eaknath	10/06/23		25
FYMBA2224467	More Isha Sanjay	13/6/23		25
FYMBA2224468	More Kaveri Sanjay	13/6/23		25
FYMBA2224469	More Rutuja Sadashiv	14/6/23		24
FYMBA2224470	Mujawar Ibrahim Rajjak	24/6/23		24

Director
S. B. Patil Institute of Management
Sector No. 26, Nigdi, Pradhikaran, Pune-44.

Roll No	Name of the Student	Date of Submission	Signature	Marks
FYMBA2224471	Mulay Pradosh Milind	14/06/23	Pmulay	25
FYMBA2224472	Mungale Ameya Ravindra	19/06/23	Ameya	26
FYMBA2224473	Nandre Manjiri Kishor	14/06/23	Nandre	23
FYMBA2224474	Nanekar Atharva Sunil	02/06/23	Atharva	26
FYMBA2224475	Nimbalkar Om Shivaji	26/06/23	Nimbalkar	25
FYMBA2224476	Pangudwale Vaibhav Dattatray	16/06/23	Vaibhav	25
FYMBA2224477	Parerao Aniruddha Siddharth	13/06/23	ASP	25
FYMBA2224478	Patharkar Vaishnavi Santosh	30-6-23		26
FYMBA2224479	Patil Apurva Ravindra	9/06/2023	Patil	25
FYMBA2224480	Patil Rohan Hiraman	13/06/23	Patil	24
FYMBA2224481	Patil Shubham Dhanaji	17/06/23	Patil	25
FYMBA2224482	Patil Shubham Rajendra	03/06/23	S.R.Patil	27
FYMBA2224483	Pawar Aniket Subhash	20-06-23	ASpawar	22
FYMBA2224484	Prajapati Suraj Ramjanak	14/06/23	Suraj	25
FYMBA2224485	Rahinj Dipchandra Kishor	30/06/23	Rahinj	24
FYMBA2224486	Sadigale Pratik Pradeep	4/07/23	Pratik	17
FYMBA2224487	Satao Tushar Dinkar	29/06/23	Satao	20
FYMBA2224488	Sawant Omkar Ashok	19/06/23	O.A.Sawant	25
FYMBA2224489	Sharma Ankita .	14/6/23	Ankita	27
FYMBA2224490	Sharma Sakshi .	6/6/23	Sakshi	28
FYMBA2224491	Shelke Vaibhav Vitthal	27/06/23	Shelke	25
FYMBA2224492	Shinde Madhuri Khandu	13/06/23	Shinde	26
FYMBA2224493	Shinde Priti Anil	26/6/23	Shinde	21
FYMBA2224494	Shivankar Debu Dhanu	26/06/23	Shivankar	25
FYMBA2224495	Talla Gayatri Santosh	30/6/23	Gayatri	20
FYMBA2224496	Tayade Pooja Anilrao	8/6/23	Tayade	25
FYMBA2224497	Thakur Bhagyesh Kiran	30/6/23	BKThakur	24
FYMBA2224498	Tivhane Dnyaneshwari Dilip	9/6/23	Dnyaneshwari	25
FYMBA2224499	Ujalmbkar Rutuja Nagnath	26/6/23	Rutuja	25
FYMBA2224500	Wadekar Shrutik Suraj	15/6/23	Shrutik	25
FYMBA2224501	Wani Harsh Yogesh	05-7-23	Wani	24
FYMBA2224502	Wani Rushikesh Santosh	27/6/23	Rushikesh	23
FYMBA2224503	Yadav Dhanshree Balu	09/06/23	Dhanshree	25

Kratika . V. Pawar 30/06/23

Course Teacher
Dr. Sanjay S. Gaikwad

PCET's S. B. PATIL INSTITUTE OF MANAGEMENT NIGDI, PRADHIKARAN, PUNE-44.

Director
S. B. Patil Institute of Management
Sector No. 26, Nigdi,
Pradhikaran, Pune - 411 044.

PCET's
S. B. PATIL INSTITUTE OF MANAGEMENT

CCE SUBMISSION & EVALUATION SHEET

Comprehensive Concurrent Evaluation - 02

Name of the Subject: Financial Management

Division - B

Name of the Faculty: Dr. Sanjay S. Gaikwad

Roll No	Name of the Student	Date of Submission	Signature	Marks
FYMBA2224401	Ahire Roshan Rohidas	27/6/23		18
FYMBA2224402	Ahire Kundan Sandeep	27/6/23		20
FYMBA2224403	Amrutkar Ruchita Kiran	09.06.023		21
FYMBA2224404	Azad Riza Mukhtar	13/6/23		17
FYMBA2224405	Babar Aishwarya Siddheshwar	20/6/23		20
FYMBA2224406	Badhe Sachin Rajendra	27/6/23		21
FYMBA2224407	Bagade Omkar Bharat	16/6/23		22
FYMBA2224408	Bakal Anushka Sharad	13/6/23		19
FYMBA2224409	Bangar Tejas Dattatray	26/6/23		21
FYMBA2224410	Bansal Khush Vinod			AB
FYMBA2224411	Bansode Bhumika Sunil	28/6/23		19
FYMBA2224412	Bhandarkar Prasad Pravin	05/07/23	P. Bhandarkar	24
FYMBA2224413	Bhuse Shruti Dattatraya	30/6/23		19
FYMBA2224414	Chafekarande Vaishnavi Govind	30/6/23		17
FYMBA2224415	Chaudhari Pratiksha Drupad	26/06/23		22
FYMBA2224416	Chikate Gaurav Prabhakar	26/06/23		18
FYMBA2224417	Chougule Apurva Shankar	10-6-23		20
FYMBA2224418	Chourasiya Simran Dhiraj	28/6/23		23
FYMBA2224419	Dabhade Dnyaneshwari Shashikant	30/6/23		22
FYMBA2224420	Dahake Dhananjay Gajanan	30/06/23		18
FYMBA2224421	Darwade Shradha Deepak	21/6/23	S.D. Darwade	19
FYMBA2224422	Das Tanmay Manik	13-6-23		22
FYMBA2224423	Dendage Siddhesh Subhash	20.6.23		19
FYMBA2224424	Desai Bhagyshree Namdev	27/6/23		22
FYMBA2224425	Deshmukh Aniruddha Gautamrao	26.6.		20
FYMBA2224426	Deshpande Rutuja Govind	9.6.23		22
FYMBA2224427	Dhanawade Apurva Ajay	19/06/23		21
FYMBA2224428	Fegade Tejas Ghanshyam	19/06/23		19
FYMBA2224429	Gaikwad Rucha Sandip	19/6/23		17
FYMBA2224430	Gangotri Aryan Anant	30/6/23		18

Roll No	Name of the Student	Date of Submission	Signature	Marks
FYMBA2224431	Gawade Aishwarya Bharat	12/06/2023		19
FYMBA2224432	Gawade Aniket Rajendra	14/6/23		20
FYMBA2224433	Giram Divya Dinkar	19/6/23		20
FYMBA2224434	Gorade Rupali Valmik	16/6/23		19
FYMBA2224435	Hagawane Atharva Ashok	26/6/23		18
FYMBA2224436	Jadhav Shivam Prakash	30/6/23		21
FYMBA2224437	Jadhav Shivanjali Sadashiv	27/6/23		22
FYMBA2224438	Jadhav Prajwal Babaji	28/6/23		18
FYMBA2224439	Jagadhane Snehal Bhagawat	13/6/23		21
FYMBA2224440	Jagtap Prerna Balkrishna	16/6/23		20
FYMBA2224441	Jain Yash Rajesh	30/6/23		21
FYMBA2224442	Jha Anshu Khagesh	26/6/23		20
FYMBA2224443	Joshi Atharva Vivek	30/6/23		20
FYMBA2224444	Kadam Hrutika Nagesh	20/6/23		21
FYMBA2224445	Kadam Shruti Nitin	28-6-23		20
FYMBA2224446	Kadam Ajay Vijaysinh	27/6/23		21
FYMBA2224447	Kadam Laxmikant Balaji	09/06/23.		21
FYMBA2224448	Kalbhor Payal Ramesh	27/06/23		20
FYMBA2224449	Kaldoke Prasad Rohidas	28/6/23		20
FYMBA2224450	Kamathe Rutik Sunil	19/06/23		21
FYMBA2224451	Katkar Abhishek Maruti	30/06/23		22
FYMBA2224452	Katkule Prasad Dnyaneshwar	26-06-23		22
FYMBA2224453	Khobarkhede Mangla Rameshwar	19/06/2023		20
FYMBA2224454	Kolekar Dhanshree Tukaram	5/6/2023		20
FYMBA2224455	Konapure Dinesh Chandrakant	15/6/2023		22
FYMBA2224456	Kudave Siddhi Sanjay	14/6/23		19
FYMBA2224457	Kulkarni Yash Avinash	30/6/2023		20
FYMBA2224458	Kumbhar Sahil Shankar	13/06/23		21
FYMBA2224459	Kumbhar Shweta Sanjay	13/06/2023		22
FYMBA2224460	Kuskar Rutuja Shripad	21/06/2023		21
FYMBA2224461	Londhe Amita Tanaji	27/6/23		20
FYMBA2224462	Mane Yash Dinesh	9/6/2023		23
FYMBA2224463	Manjare Shubham Ravindra	30/6/2023		20
FYMBA2224464	Mehetre Sanskar Ramesh	16/06/2023		22
FYMBA2224465	Mestry Akshata Mahesh	16/06/23		23
FYMBA2224466	Morde Sakshi Eaknath	10/06/23		22
FYMBA2224467	More Isha Sanjay	13/6/2023		21
FYMBA2224468	More Kaveri Sanjay	13/6/2023		20
FYMBA2224469	More Rutuja Sadashiv	14/6/2023		21
FYMBA2224470	Mujawar Ibrahim Rajjak	24/6/2023		18

Roll No	Name of the Student	Date of Submission	Signature	Marks
FYMBA2224471	Mulay Pradosh Milind	14/06/23	Pramulay	22
FYMBA2224472	Mungale Ameya Ravindra	19/06/2023	Ameya	22
FYMBA2224473	Nandre Manjiri Kishor	14/06/23	Nandre	21
FYMBA2224474	Nanekar Atharva Sunil	13/06/23	Nanekar	21
FYMBA2224475	Nimbalkar Om Shivaji	16/06/23	ABP	22
FYMBA2224476	Pangudwale Vaibhav Dattatray	20/06/23	Vaibhav	21
FYMBA2224477	Parerao Aniruddha Siddharth	9/6/23	Parerao	22
FYMBA2224478	Patharkar Vaishnavi Santosh	30-06-23	VSP	24
FYMBA2224479	Patil Apurva Ravindra	9/06/2023	Patil	22
FYMBA2224480	Patil Rohan Hiraman	13/06/2023	Patil	21
FYMBA2224481	Patil Shubham Dhanaji	13/06/23	Patil	22
FYMBA2224482	Patil Shubham Rajendra	26/06/23	S.R.Patil	24
FYMBA2224483	Pawar Aniket Subhash	20-06-23	Apawar	19
FYMBA2224484	Prajapati Suraj Ramjanak	14/06/23	Suraj	23
FYMBA2224485	Rahinj Dipchandra Kishor	30/06/23	Rahinj	22
FYMBA2224486	Sadigale Pratik Pradeep	26/06/23	Sadigale	16
FYMBA2224487	Satao Tushar Dinkar	19/06/23	Satao	19
FYMBA2224488	Sawant Omkar Ashok	19/06/23	O.A.Sawant	22
FYMBA2224489	Sharma Ankita .	14/6/23	Ankita	24
FYMBA2224490	Sharma Sakshi .	8/6/23	Sakshi	24
FYMBA2224491	Shelke Vaibhav Vitthal	27/06/23	Shelke	22
FYMBA2224492	Shinde Madhuri Khandu	13/06/23	Shinde	23
FYMBA2224493	Shinde Priti Anil	26/6/23	Shinde	19
FYMBA2224494	Shivankar Debu Dhanu	26/06/23	Shivankar	22
FYMBA2224495	Talla Gayatri Santosh	13/06/23	Talla	19
FYMBA2224496	Tayade Pooja Anilrao	13/6/23	Tayade	22
FYMBA2224497	Thakur Bhagyesh Kiran	30/6/23	BThakur	21
FYMBA2224498	Tivhane Dnyaneshwari Dilip	24/6/23	Tivhane	23
FYMBA2224499	Ujalmbkar Rutuja Nagnath	26/6/23	Rutuja	22
FYMBA2224500	Wadekar Shrutik Suraj	15/6/23	Shrutik	23
FYMBA2224501	Wani Harsh Yogesh	05-7-23	Wani	21
FYMBA2224502	Wani Rushikesh Santosh	27/6/23	Rushikesh	20
FYMBA2224503	Yadav Dhanshree Balu	9/6/23	Dhanshree	23

Kratika V. Powar 30/6/23 KPowar

Course Teacher
Dr. Sanjay S. Gaikwad

PCET's

S. B. PATIL INSTITUTE OF MANAGEMENT

CCE SUBMISSION & EVALUATION SHEET

Comprehensive Concurrent Evaluation - 03

Name of the Subject: Financial Management

Division - B

Name of the Faculty: Dr. Sanjay S. Gaikwad

Roll No	Name of the Student	Date of Submission	Signature	Marks
FYMBA2224401	Ahire Roshan Rohidas	27/6/23		20
FYMBA2224402	Ahire Kundan Sandeep	27/6/23		19
FYMBA2224403	Amrutkar Ruchita Kiran	26/6/23		21
FYMBA2224404	Azad Riza Mukhtar	15/6/23		18
FYMBA2224405	Babar Aishwarya Siddheshwar	26/6/23		21
FYMBA2224406	Badhe Sachin Rajendra	27/6/23		21
FYMBA2224407	Bagade Omkar Bharat	27/6/23		21
FYMBA2224408	Bakal Anushka Sharad	24/6/23		22
FYMBA2224409	Bangar Tejas Dattatray	26/6/23		19
FYMBA2224410	Bansal Khush Vinod			AB
FYMBA2224411	Bansode Bhumika Sunil	28/6/23		20
FYMBA2224412	Bhandarkar Prasad Pravin	~~P.P.~~ 05/7/23		22
FYMBA2224413	Bhuse Shruti Dattatraya	30/6/23		20
FYMBA2224414	Chafekarande Vaishnavi Govind	30/6/23		15
FYMBA2224415	Chaudhari Pratiksha Drupad	26/06/23		21
FYMBA2224416	Chikate Gaurav Prabhakar	22/06/23		21
FYMBA2224417	Chougule Apurva Shankar	16-6-23		21
FYMBA2224418	Chourasiya Simran Dhiraj	28/6/23		21
FYMBA2224419	Dabhade Dnyaneshwari Shashikant	30/6/23		20
FYMBA2224420	Dahake Dhananjay Gajanan	30/06/23		16
FYMBA2224421	Darwade Shradha Deepak	21/6/23		21
FYMBA2224422	Das Tanmay Manik	13-6-23		21
FYMBA2224423	Dendage Siddhesh Subhash	20.6.23		20
FYMBA2224424	Desai Bhagyshree Namdev	27/6/23		20
FYMBA2224425	Deshmukh Aniruddha Gautamrao	26.6.23		20
FYMBA2224426	Deshpande Rutuja Govind	5.6.23		20
FYMBA2224427	Dhanawade Apurva Ajay	19/06/23		20
FYMBA2224428	Fegade Tejas Ghanshyam	19/06/23		20
FYMBA2224429	Gaikwad Rucha Sandip	19/6/23		16
FYMBA2224430	Gangotri Aryan Anant	30/6/23		19

Roll No	Name of the Student	Date of Submission	Signature	Marks
FYMBA2224431	Gawade Aishwarya Bharat	30/06/23		20
FYMBA2224432	Gawade Aniket Rajendra	16/6/23		21
FYMBA2224433	Giram Divya Dinkar	19/6/23		21
FYMBA2224434	Gorade Rupali Valmik	16/6/23		21
FYMBA2224435	Hagawane Atharva Ashok	26/6/23		18
FYMBA2224436	Jadhav Shivam Prakash	30/6/23		19
FYMBA2224437	Jadhav Shivanjali Sadashiv	27/6/23		23
FYMBA2224438	Jadhav Prajwal Babaji	28/6/23		17
FYMBA2224439	Jagadhane Snehal Bhagawat	13/6/23		19
FYMBA2224440	Jagtap Prerna Balkrishna	16/06/23		21
FYMBA2224441	Jain Yash Rajesh	30/06/23		20
FYMBA2224442	Jha Anshu Khagesh	26/6/23		20
FYMBA2224443	Joshi Atharva Vivek	30/06/23		20
FYMBA2224444	Kadam Hrutika Nagesh	20/06/23		20
FYMBA2224445	Kadam Shruti Nitin	28-6-23		22
FYMBA2224446	Kadam Ajay Vijaysinh	27/06/23		19
FYMBA2224447	Kadam Laxmikant Balaji	19/06/23.		21
FYMBA2224448	Kalbhor Payal Ramesh	27/06/23		20
FYMBA2224449	Kaldoke Prasad Rohidas	26/06/23		21
FYMBA2224450	Kamathe Rutik Sunil	19/06/23		20
FYMBA2224451	Katkar Abhishek Maruti	30/06/23	A.M.Katkkar	22
FYMBA2224452	Katkule Prasad Dnyaneshwar	26.06.2023		21
FYMBA2224453	Khobarkhede Mangla Rameshwar	19/06/2023		19
FYMBA2224454	Kolekar Dhanshree Tukaram	5/6/2023		22
FYMBA2224455	Konapure Dinesh Chandrakant	16/6/2023		21
FYMBA2224456	Kudave Siddhi Sanjay	30/6/2023		18
FYMBA2224457	Kulkarni Yash Avinash	30/6/2023		21
FYMBA2224458	Kumbhar Sahil Shankar	13/06/23		20
FYMBA2224459	Kumbhar Shweta Sanjay	17/06/23		21
FYMBA2224460	Kuskar Rutuja Shripad	21/06/23		21
FYMBA2224461	Londhe Amita Tanaji	27/06/23		20
FYMBA2224462	Mane Yash Dinesh	5/6/2023		22
FYMBA2224463	Manjare Shubham Ravindra	30/6/2023		21
FYMBA2224464	Mehetre Sanskar Ramesh	14/06/2023		22
FYMBA2224465	Mestry Akshata Mahesh	16/06/23		22
FYMBA2224466	Morde Sakshi Eaknath	19/06/23		21
FYMBA2224467	More Isha Sanjay	14/06/2023		21
FYMBA2224468	More Kaveri Sanjay	16/06/2023		21
FYMBA2224469	More Rutuja Sadashiv	14/6/2023		20
FYMBA2224470	Mujawar Ibrahim Rajjak	24/6/2023		17

Roll No	Name of the Student	Date of Submission	Signature	Marks
FYMBA2224471	Mulay Pradosh Milind	14/06/23		21
FYMBA2224472	Mungale Ameya Ravindra	19/06/23		22
FYMBA2224473	Nandre Manjiri Kishor		14/06/23	19
FYMBA2224474	Nanekar Atharva Sunil	13/06/2023		20
FYMBA2224475	Nimbalkar Om Shivaji	26/06/2023		21
FYMBA2224476	Pangudwale Vaibhav Dattatray	16/06/2023	Vaibhav.	20
FYMBA2224477	Parerao Aniruddha Siddharth	16/06/2023		21
FYMBA2224478	Patharkar Vaishnavi Santosh	30-06-23		22
FYMBA2224479	Patil Apurva Ravindra	9/06/2023		21
FYMBA2224480	Patil Rohan Hiraman	13/06/2023		20
FYMBA2224481	Patil Shubham Dhanaji	16/06/23		21
FYMBA2224482	Patil Shubham Rajendra	27/06/23	S.R.Patil	23
FYMBA2224483	Pawar Aniket Subhash	20-06-23		18
FYMBA2224484	Prajapati Suraj Ramjanak	14/06/23		21
FYMBA2224485	Rahinj Dipchandra Kishor	30/06/23		19
FYMBA2224486	Sadigale Pratik Pradeep	30/06/23		14
FYMBA2224487	Satao Tushar Dinkar	19/06/23.		17
FYMBA2224488	Sawant Omkar Ashok	27/06/23		21
FYMBA2224489	Sharma Ankita .	14/06/23		23
FYMBA2224490	Sharma Sakshi .	9/06/23		23
FYMBA2224491	Shelke Vaibhav Vitthal	27/06/23		20
FYMBA2224492	Shinde Madhuri Khandu	13/06/23		21
FYMBA2224493	Shinde Priti Anil	26/6/23		17
FYMBA2224494	Shivankar Debu Dhanu	30/06/23		21
FYMBA2224495	Talla Gayatri Santosh	30/06/23		17
FYMBA2224496	Tayade Pooja Anilrao	13/6/23		20
FYMBA2224497	Thakur Bhagyesh Kiran	30/6/23		20
FYMBA2224498	Tivhane Dnyaneshwari Dilip	9/06/23		20
FYMBA2224499	Ujalmbkar Rutuja Nagnath	26/6/23		22
FYMBA2224500	Wadekar Shrutik Suraj	15/06/23		21
FYMBA2224501	Wani Harsh Yogesh	05-07-23		20
FYMBA2224502	Wani Rushikesh Santosh	27/6/23		20
FYMBA2224503	Yadav Dhanshree Balu	09/06/23		21

Kratika - V. Powar 30/06/2023

Course Teacher
Dr. Sanjay S. Gaikwad

PCET's

S. B. PATIL INSTITUTE OF MANAGEMENT

CCE SUBMISSION & EVALUATION SHEET

Comprehensive Concurrent Evaluation - 04

Name of the Subject: Financial Management

Name of the Faculty: Dr. Sanjay S. Gaikwad

Division - B

Roll No	Name of the Student	Date of Submission	Signature	Marks
FYMBA2224401	Ahire Roshan Rohidas	27-6-23		18
FYMBA2224402	Ahire Kundan Sandeep	27/6/23		19
FYMBA2224403	Amrutkar Ruchita Kiran	26/6/23		20
FYMBA2224404	Azad Riza Mukhtar	30/6/23		17
FYMBA2224405	Babar Aishwarya Siddheshwar	26/6/23		20
FYMBA2224406	Badhe Sachin Rajendra	27/6/23		20
FYMBA2224407	Bagade Omkar Bharat	26/6/23		21
FYMBA2224408	Bakal Anushka Sharad	27/6/23		20
FYMBA2224409	Bangar Tejas Dattatray	26/6/23		19
FYMBA2224410	Bansal Khush Vinod			AB
FYMBA2224411	Bansode Bhumika Sunil	24/6/23		19
FYMBA2224412	Bhandarkar Prasad Pravin	05/07/23		22
FYMBA2224413	Bhuse Shruti Dattatraya	30/6/23		19
FYMBA2224414	Chafekarande Vaishnavi Govind	30/6/23		16
FYMBA2224415	Chaudhari Pratiksha Drupad	28/06/23		19
FYMBA2224416	Chikate Gaurav Prabhakar	27/06/23		19
FYMBA2224417	Chougule Apurva Shankar	22-6-23		20
FYMBA2224418	Chourasiya Simran Dhiraj	28/6/23		22
FYMBA2224419	Dabhade Dnyaneshwari Shashikant	30/6/23		21
FYMBA2224420	Dahake Dhananjay Gajanan	30/6/23		17
FYMBA2224421	Darwade Shradha Deepak	21/6/23	S.D.Darwade	20
FYMBA2224422	Das Tanmay Manik	3/7/23		20
FYMBA2224423	Dendage Siddhesh Subhash	20.6.23		19
FYMBA2224424	Desai Bhagyshree Namdev	27/6/23		20
FYMBA2224425	Deshmukh Aniruddha Gautamrao	26.6.23		20
FYMBA2224426	Deshpande Rutuja Govind	26/6/23		20
FYMBA2224427	Dhanawade Apurva Ajay	21/6/23		21
FYMBA2224428	Fegade Tejas Ghanshyam	30/6/23		18
FYMBA2224429	Gaikwad Rucha Sandip	30/06/23		16
FYMBA2224430	Gangotri Aryan Anant	30/6/23		18

Roll No	Name of the Student	Date of Submission	Signature	Marks
FYMBA2224431	Gawade Aishwarya Bharat	30/06/23		18
FYMBA2224432	Gawade Aniket Rajendra	26/6/23		20
FYMBA2224433	Giram Divya Dinkar	19/6/23		17
FYMBA2224434	Gorade Rupali Valmik	19/06/23		20
FYMBA2224435	Hagawane Atharva Ashok	26/6/23		18
FYMBA2224436	Jadhav Shivam Prakash	30/6/23		18
FYMBA2224437	Jadhav Shivanjali Sadashiv	27/6/23		21
FYMBA2224438	Jadhav Prajwal Babaji	28/6/23		16
FYMBA2224439	Jagadhane Snehal Bhagawat	13/6/23		18
FYMBA2224440	Jagtap Prerna Balkrishna	26/06/23		20
FYMBA2224441	Jain Yash Rajesh	30/06/23		21
FYMBA2224442	Jha Anshu Khagesh	26/06/23		18
FYMBA2224443	Joshi Atharva Vivek	30/06/23		20
FYMBA2224444	Kadam Hrutika Nagesh	26/06/23		18
FYMBA2224445	Kadam Shruti Nitin	28-6-23		20
FYMBA2224446	Kadam Ajay Vijaysinh	27/06/23		19
FYMBA2224447	Kadam Laxmikant Balaji	30/06/23		22
FYMBA2224448	Kalbhor Payal Ramesh	27/06/23		19
FYMBA2224449	Kaldoke Prasad Rohidas	26/06/23		19
FYMBA2224450	Kamathe Rutik Sunil	19/06/23		20
FYMBA2224451	Katkar Abhishek Maruti	30/06/23		22
FYMBA2224452	Katkule Prasad Dnyaneshwar	26-06-23		21
FYMBA2224453	Khobarkhede Mangla Rameshwar	29/06/23		18
FYMBA2224454	Kolekar Dhanshree Tukaram	27/06/23		19
FYMBA2224455	Konapure Dinesh Chandrakant	27/06/23		20
FYMBA2224456	Kudave Siddhi Sanjay	30/06/23		18
FYMBA2224457	Kulkarni Yash Avinash	30/6/23		21
FYMBA2224458	Kumbhar Sahil Shankar	28/06/23		21
FYMBA2224459	Kumbhar Shweta Sanjay	27/06/23		20
FYMBA2224460	Kuskar Rutuja Shripad	27/06/2023		19
FYMBA2224461	Londhe Amita Tanaji	27/06/2023		20
FYMBA2224462	Mane Yash Dinesh	21/06/23		21
FYMBA2224463	Manjare Shubham Ravindra	30/6/23		18
FYMBA2224464	Mehetre Sanskar Ramesh	27/06/2023		22
FYMBA2224465	Mestry Akshata Mahesh	19/06/23		20
FYMBA2224466	Morde Sakshi Eaknath	19/06/23		20
FYMBA2224467	More Isha Sanjay	21/06/23		21
FYMBA2224468	More Kaveri Sanjay	27/06/23		21
FYMBA2224469	More Rutuja Sadashiv	19/06/23		19
FYMBA2224470	Mujawar Ibrahim Rajjak	28/06/23		17

Roll No	Name of the Student	Date of Submission	Signature	Marks
FYMBA2224471	Mulay Pradosh Milind	19/06/23		20
FYMBA2224472	Mungale Ameya Ravindra	19/06/23		22
FYMBA2224473	Nandre Manjiri Kishor	27/06/23		18
FYMBA2224474	Nanekar Atharva Sunil	19/06/23		21
FYMBA2224475	Nimbalkar Om Shivaji	26/06/23		20
FYMBA2224476	Pangudwale Vaibhav Dattatray	26-6-23		18
FYMBA2224477	Parerao Aniruddha Siddharth	26/6/23		20
FYMBA2224478	Patharkar Vaishnavi Santosh	30-06-23		21
FYMBA2224479	Patil Apurva Ravindra	27/06/23		21
FYMBA2224480	Patil Rohan Hiraman	27/06/23		19
FYMBA2224481	Patil Shubham Dhanaji	20/6/23		20
FYMBA2224482	Patil Shubham Rajendra	27/06/23	S.R.Patil	21
FYMBA2224483	Pawar Aniket Subhash	27/6/23		16
FYMBA2224484	Prajapati Suraj Ramjanak	27/06/23		20
FYMBA2224485	Rahinj Dipchandra Kishor	30/06/23		19
FYMBA2224486	Sadigale Pratik Pradeep			13
FYMBA2224487	Satao Tushar Dinkar	24/06/23		16
FYMBA2224488	Sawant Omkar Ashok	27/06/23		20
FYMBA2224489	Sharma Ankita .			21
FYMBA2224490	Sharma Sakshi .	27/06/23		22
FYMBA2224491	Shelke Vaibhav Vitthal	27/06/23		19
FYMBA2224492	Shinde Madhuri Khandu	24/06/23		20
FYMBA2224493	Shinde Priti Anil	26/6/23		17
FYMBA2224494	Shivankar Debu Dhanu	30/06/23		20
FYMBA2224495	Talla Gayatri Santosh			16
FYMBA2224496	Tayade Pooja Anilrao	26/06/23		19
FYMBA2224497	Thakur Bhagyesh Kiran	30/06/23		19
FYMBA2224498	Tivhane Dnyaneshwari Dilip	27/6/23		19
FYMBA2224499	Ujalmbkar Rutuja Nagnath	26/6/23		20
FYMBA2224500	Wadekar Shrutik Suraj	24/06/23		19
FYMBA2224501	Wani Harsh Yogesh	05-07-23		19
FYMBA2224502	Wani Rushikesh Santosh	27/6/23		19
FYMBA2224503	Yadav Dhanshree Balu	26/06/23		19
	Kratika .V. Powar	30/06/23		

Course Teacher
Dr. Sanjay S. Gaikwad

PCET's

S. B. PATIL INSTITUTE OF MANAGEMENT

CCE SUBMISSION & EVALUATION SHEET

Comprehensive Concurrent Evaluation - 05

Name of the Subject: Financial Management

Name of the Faculty: Dr. Sanjay S. Gaikwad

Division - B

Roll No	Name of the Student	Date of Submission	Signature	Marks
FYMBA2224401	Ahire Roshan Rohidas	27-6-23		20
FYMBA2224402	Ahire Kundan Sandeep	27/6/23		20
FYMBA2224403	Amrutkar Ruchita Kiran	26/6/23		21
FYMBA2224404	Azad Riza Mukhtar	17/6/23		18
FYMBA2224405	Babar Aishwarya Siddheshwar	26/6/23		20
FYMBA2224406	Badhe Sachin Rajendra	27/6/23		21
FYMBA2224407	Bagade Omkar Bharat	26/6/23		21
FYMBA2224408	Bakal Anushka Sharad	24/6/23		20
FYMBA2224409	Bangar Tejas Dattatray	26/6/23		21
FYMBA2224410	Bansal Khush Vinod			AB
FYMBA2224411	Bansode Bhumika Sunil			20
FYMBA2224412	Bhandarkar Prasad Pravin	05/07/23	P. Bhandarkar	23
FYMBA2224413	Bhuse Shruti Dattatraya	30/6/23		20
FYMBA2224414	Chafekarande Vaishnavi Govind	30/6/23		15
FYMBA2224415	Chaudhari Pratiksha Drupad	28/06/23		21
FYMBA2224416	Chikate Gaurav Prabhakar	22/06/23		20
FYMBA2224417	Chougule Apurva Shankar	23-6-23		20
FYMBA2224418	Chourasiya Simran Dhiraj	28/6/23		22
FYMBA2224419	Dabhade Dnyaneshwari Shashikant	30/6/23		21
FYMBA2224420	Dahake Dhananjay Gajanan	30/6/23		16
FYMBA2224421	Darwade Shradha Deepak	21/06/23	S. D. Darwade	20
FYMBA2224422	Das Tanmay Manik	3/7/23		20
FYMBA2224423	Dendage Siddhesh Subhash	21/6/23		19
FYMBA2224424	Desai Bhagyshree Namdev	27/6/23		20
FYMBA2224425	Deshmukh Aniruddha Gautamrao	26/6/23		20
FYMBA2224426	Deshpande Rutuja Govind	26/6/23		22
FYMBA2224427	Dhanawade Apurva Ajay	21/6/23		21
FYMBA2224428	Fegade Tejas Ghanshyam	19/06/23		20
FYMBA2224429	Gaikwad Rucha Sandip			16
FYMBA2224430	Gangotri Aryan Anant	30/6/23		20

Roll No	Name of the Student	Date of Submission	Signature	Marks
FYMBA2224431	Gawade Aishwarya Bharat	30/06/2023		20
FYMBA2224432	Gawade Aniket Rajendra	26/6/23		19
FYMBA2224433	Giram Divya Dinkar	19/6/23		17
FYMBA2224434	Gorade Rupali Valmik	19/06/23		19
FYMBA2224435	Hagawane Atharva Ashok	26/6/23		20
FYMBA2224436	Jadhav Shivam Prakash	30/6/23		20
FYMBA2224437	Jadhav Shivanjali Sadashiv	27/6/23		19
FYMBA2224438	Jadhav Prajwal Babaji	28/6/23		18
FYMBA2224439	Jagadhane Snehal Bhagawat	13/6/23		18
FYMBA2224440	Jagtap Prerna Balkrishna	19/06/23		18
FYMBA2224441	Jain Yash Rajesh	30/06/23		21
FYMBA2224442	Jha Anshu Khagesh	26/06/23		18
FYMBA2224443	Joshi Atharva Vivek	30/6/23		20
FYMBA2224444	Kadam Hrutika Nagesh	26/06/23		19
FYMBA2224445	Kadam Shruti Nitin	28-6-23		19
FYMBA2224446	Kadam Ajay Vijaysinh	27/06/23		20
FYMBA2224447	Kadam Laxmikant Balaji	30/06/23		20
FYMBA2224448	Kalbhor Payal Ramesh	27/06/23		20
FYMBA2224449	Kaldoke Prasad Rohidas	26/06/23		21
FYMBA2224450	Kamathe Rutik Sunil	19/06/23		20
FYMBA2224451	Katkar Abhishek Maruti	30/06/23		21
FYMBA2224452	Katkule Prasad Dnyaneshwar	26-06-23		20
FYMBA2224453	Khobarkhede Mangla Rameshwar	24/06/23		19
FYMBA2224454	Kolekar Dhanshree Tukaram	19/6/23		20
FYMBA2224455	Konapure Dinesh Chandrakant	27/06/23		19
FYMBA2224456	Kudave Siddhi Sanjay	30/06/23		17
FYMBA2224457	Kulkarni Yash Avinash	~~19/6/23~~ 30/6/23		19
FYMBA2224458	Kumbhar Sahil Shankar	19/6/23		22
FYMBA2224459	Kumbhar Shweta Sanjay	27/06/23		20
FYMBA2224460	Kuskar Rutuja Shripad	21/06/23		19
FYMBA2224461	Londhe Amita Tanaji	27/06/23		20
FYMBA2224462	Mane Yash Dinesh	21/6/23		21
FYMBA2224463	Manjare Shubham Ravindra	30/6/23		18
FYMBA2224464	Mehetre Sanskar Ramesh	27/06/23		19.0
FYMBA2224465	Mestry Akshata Mahesh	19/06/23		19
FYMBA2224466	Morde Sakshi Eaknath	19/06/23		19
FYMBA2224467	More Isha Sanjay	19/06/23		19
FYMBA2224468	More Kaveri Sanjay	19/06/23		18
FYMBA2224469	More Rutuja Sadashiv	19/06/23		18
FYMBA2224470	Mujawar Ibrahim Rajjak	24/06/23		16

Roll No	Name of the Student	Date of Submission	Signature	Marks
FYMBA2224471	Mulay Pradosh Milind	19/06/23		19
FYMBA2224472	Mungale Ameya Ravindra	19/06/23		20
FYMBA2224473	Nandre Manjiri Kishor	19/06/23		18
FYMBA2224474	Nanekar Atharva Sunil	19/06/23		21
FYMBA2224475	Nimbalkar Om Shivaji	26/06/23		19
FYMBA2224476	Pangudwale Vaibhav Dattatray	20/06/23		19
FYMBA2224477	Parerao Aniruddha Siddharth	19/06/23		20
FYMBA2224478	Patharkar Vaishnavi Santosh	30-06-23		20
FYMBA2224479	Patil Apurva Ravindra	20/06/23		19
FYMBA2224480	Patil Rohan Hiraman	19/06/23		18
FYMBA2224481	Patil Shubham Dhanaji	20/06/23		19
FYMBA2224482	Patil Shubham Rajendra	29/06/23	S.R.Patil	20
FYMBA2224483	Pawar Aniket Subhash	27/6/23		17
FYMBA2224484	Prajapati Suraj Ramjanak	27/06/23		19
FYMBA2224485	Rahinj Dipchandra Kishor	30/06/23		18
FYMBA2224486	Sadigale Pratik Pradeep			12
FYMBA2224487	Satao Tushar Dinkar	24/06/23		15
FYMBA2224488	Sawant Omkar Ashok	27/06/23	o.a.sawant	20
FYMBA2224489	Sharma Ankita .	23.6.23		20
FYMBA2224490	Sharma Sakshi .	23/06/23		21
FYMBA2224491	Shelke Vaibhav Vitthal	27/06/23		19
FYMBA2224492	Shinde Madhuri Khandu	13/06/23		20
FYMBA2224493	Shinde Priti Anil	26/6/23	Pm Inde	16
FYMBA2224494	Shivankar Debu Dhanu	30/06/23		20
FYMBA2224495	Talla Gayatri Santosh			15
FYMBA2224496	Tayade Pooja Anilrao	26/06/23		19
FYMBA2224497	Thakur Bhagyesh Kiran	30/6/23	B.Thakur	18
FYMBA2224498	Tivhane Dnyaneshwari Dilip	24/06/23		18
FYMBA2224499	Ujalmbkar Rutuja Nagnath	26/6/23		19
FYMBA2224500	Wadekar Shrutik Suraj	20/06/23		18
FYMBA2224501	Wani Harsh Yogesh	05-07-23		18
FYMBA2224502	Wani Rushikesh Santosh	27/6/23		18
FYMBA2224503	Yadav Dhanshree Balu	26/06/23		19
	Kratika . V. Powar	30/06/23		

Course Teacher
Dr. Sanjay S. Gaikwad

PCET's

S. B. PATIL INSTITUTE OF MANAGEMENT

CCE SUBMISSION & EVALUATION SHEET

Comprehensive Concurrent Evaluation - 06

Name of the Subject: Financial Management

Name of the Faculty: Dr. Sanjay S. Gaikwad

Division - B

Roll No	Name of the Student	Date of Submission	Signature	Marks
FYMBA2224401	Ahire Roshan Rohidas	27/6/23		18
FYMBA2224402	Ahire Kundan Sandeep	27/6/23		20
FYMBA2224403	Amrutkar Ruchita Kiran	26/6/23		20
FYMBA2224404	Azad Riza Mukhtar	26/6/23		16
FYMBA2224405	Babar Aishwarya Siddheshwar	26/6/23		20
FYMBA2224406	Badhe Sachin Rajendra	27/6/23		20
FYMBA2224407	Bagade Omkar Bharat	27/6/23		21
FYMBA2224408	Bakal Anushka Sharad	27/6/23		20
FYMBA2224409	Bangar Tejas Dattatray	27/6/23		21
FYMBA2224410	Bansal Khush Vinod			AB
FYMBA2224411	Bansode Bhumika Sunil			18
FYMBA2224412	Bhandarkar Prasad Pravin	05/07/23		22
FYMBA2224413	Bhuse Shruti Dattatraya	30/6/23		18
FYMBA2224414	Chafekarande Vaishnavi Govind	30/6/23		16
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FYMBA2224418	Chourasiya Simran Dhiraj	26/6/23		22
FYMBA2224419	Dabhade Dnyaneshwari Shashikant	30/6/23		22
FYMBA2224420	Dahake Dhananjay Gajanan	30/6/23		17
FYMBA2224421	Darwade Shradha Deepak	26/6/2023		18
FYMBA2224422	Das Tanmay Manik	3/7/23		20
FYMBA2224423	Dendage Siddhesh Subhash	21/06/23		19
FYMBA2224424	Desai Bhagyshree Namdev	27/6/23		24
FYMBA2224425	Deshmukh Aniruddha Gautamrao	26/06/23		18
FYMBA2224426	Deshpande Rutuja Govind	26/6/23		22
FYMBA2224427	Dhanawade Apurva Ajay	21/06/23		20
FYMBA2224428	Fegade Tejas Ghanshyam	26/6/23		19
FYMBA2224429	Gaikwad Rucha Sandip	21/6/23		17
FYMBA2224430	Gangotri Aryan Anant	30/6/23		19

Roll No	Name of the Student	Date of Submission	Signature	Marks
FYMBA2224431	Gawade Aishwarya Bharat	30/06/2023		20
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FYMBA2224434	Gorade Rupali Valmik	19/6/23		18
FYMBA2224435	Hagawane Atharva Ashok	26/6/23		18
FYMBA2224436	Jadhav Shivam Prakash	30/6/23		18
FYMBA2224437	Jadhav Shivanjali Sadashiv	27/6/23		21
FYMBA2224438	Jadhav Prajwal Babaji	28/6/23		17
FYMBA2224439	Jagadhane Snehal Bhagawat	13/6/23		20
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FYMBA2224441	Jain Yash Rajesh	30/06/23		20
FYMBA2224442	Jha Anshu Khagesh	27/6/23		18
FYMBA2224443	Joshi Atharva Vivek	30/06/23		21
FYMBA2224444	Kadam Hrutika Nagesh	26/06/23		20
FYMBA2224445	Kadam Shruti Nitin	28-6-23		20
FYMBA2224446	Kadam Ajay Vijaysinh	27/06/23		19
FYMBA2224447	Kadam Laxmikant Balaji	30/06/23		21
FYMBA2224448	Kalbhor Payal Ramesh	27/06/23		19
FYMBA2224449	Kaldoke Prasad Rohidas	26/8/23		20
FYMBA2224450	Kamathe Rutik Sunil	27/6/23		21
FYMBA2224451	Katkar Abhishek Maruti	30/6/23	A.M.Katkkar	21
FYMBA2224452	Katkule Prasad Dnyaneshwar	26-06-23		21
FYMBA2224453	Khobarkhede Mangla Rameshwar	24/06/23		18
FYMBA2224454	Kolekar Dhanshree Tukaram	19/6/23		20
FYMBA2224455	Konapure Dinesh Chandrakant	27/06/23		19
FYMBA2224456	Kudave Siddhi Sanjay			17
FYMBA2224457	Kulkarni Yash Avinash	30/6/23		20
FYMBA2224458	Kumbhar Sahil Shankar	26/6/23		19
FYMBA2224459	Kumbhar Shweta Sanjay	27/6/23		20
FYMBA2224460	Kuskar Rutuja Shripad	26/6/23		18
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FYMBA2224463	Manjare Shubham Ravindra	30/6/23		19
FYMBA2224464	Mehetre Sanskar Ramesh	27/06/2023		20
FYMBA2224465	Mestry Akshata Mahesh	21/6/23		19
FYMBA2224466	Morde Sakshi Eaknath	19/6/23		19
FYMBA2224467	More Isha Sanjay	24/6/23		19
FYMBA2224468	More Kaveri Sanjay	26/6/23		18
FYMBA2224469	More Rutuja Sadashiv	26/06/23		18
FYMBA2224470	Mujawar Ibrahim Rajjak			18

Roll No	Name of the Student	Date of Submission	Signature	Marks
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FYMBA2224472	Mungale Ameya Ravindra	27/6/23		20
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FYMBA2224474	Nanekar Atharva Sunil	26/06/23		20
FYMBA2224475	Nimbalkar Om Shivaji	26/06/23		19
FYMBA2224476	Pangudwale Vaibhav Dattatray			20
FYMBA2224477	Parerao Aniruddha Siddharth			18
FYMBA2224478	Patharkar Vaishnavi Santosh	30-06-23		19
FYMBA2224479	Patil Apurva Ravindra	27/6/23		18
FYMBA2224480	Patil Rohan Hiraman	27/6/23		18
FYMBA2224481	Patil Shubham Dhanaji	26/6/23		19
FYMBA2224482	Patil Shubham Rajendra	27/6/23	S.R. Patil	20
FYMBA2224483	Pawar Aniket Subhash	27/6/23		16
FYMBA2224484	Prajapati Suraj Ramjanak	27/06/23		18
FYMBA2224485	Rahinj Dipchandra Kishor	30/06/23		18
FYMBA2224486	Sadigale Pratik Pradeep			12
FYMBA2224487	Satao Tushar Dinkar	24/06/23		15
FYMBA2224488	Sawant Omkar Ashok	27/06/23		18
FYMBA2224489	Sharma Ankita .			20
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FYMBA2224491	Shelke Vaibhav Vitthal	27/06/23		18
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FYMBA2224493	Shinde Priti Anil			15
FYMBA2224494	Shivankar Debu Dhanu	30/06/23		18
FYMBA2224495	Talla Gayatri Santosh			15
FYMBA2224496	Tayade Pooja Anilrao	26/06/23		18
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FYMBA2224500	Wadekar Shrutik Suraj	24/06/23		17
FYMBA2224501	Wani Harsh Yogesh	05-07-23		18
FYMBA2224502	Wani Rushikesh Santosh	27/6/23		17
FYMBA2224503	Yadav Dhanshree Balu	26/06/23		19

Course Teacher
Dr. Sanjay S. Gaikwad

Kratika . V. Powar 30/06/23

14. Concurrent Evaluation Sample (Submitted by Students) (Best, Average & Poor)

PIMPRI CHINCHWAD EDUCATION TRUST'S

S. B. PATIL INSTITUTE OF MANAGEMENT

202 (GC - 08) Financial Management

27/30

Comprehensive Concurrent Evaluation - 1

Name of the Student: Abhishek Katkar

Roll Number: 2224451

Marks Obtained:

Total Marks: 30 Marks

Q1. Chose the correct option. Each question carry one mark.

SR. NO	QUESTION	A	B	C	D	Correct Answer
1	What is ignored in principle of profit maximisation	Time value of money	Risk	Wealth creation	All the above	D
2	Which is not a part of investment decision in financial management	Dividend pay-out decision	Capital budgeting decision	Working capital management	Credit policy towards customers	A
3	Dividend decision is related to	Right issue of shares	Reinvestment requirement	Cash flow statement	Bonus issue of shares	B
4	The goal of wealth maximisation takes into account	Risk related to uncertainty of return	Timing of expected return	Amount of returns expected	All the above	A
5	Net profit ratio signifies	Operational efficiency	Liquidity position	Long term solvency	Profit for lenders	A
6	Trend analysis helps in comparing performance of a firm	With other firms	Over a period of time	With other industries	All the above	D
7	Which of the following statement is correct	A higher receivables turnover is not desirable	Interest coverage ratio depends upon tax rate	Increase in net profit ratio means increase in sales	Lower debt equity ratio means lower financial risk	D
8	Net operating cycle =	GOC - DP	GOC + DP	RMCP + RCP	RMCP - RCP	A
9	Which of the following is not a determinant of working capital	Nature of business	Production policy	Foreign exchange policy	Credit policy	C

10	Cost of Capital for bonds and Debentures is calculated on	Before tax basis	After tax basis	Risk free rate of interest basis	Marginal rate of interest	B
11	Relationship between change in sales and change in EPS is measured by	Financial leverage	Operating leverage	Combined leverage	Variances	C
12	Minimum rate of return that a firm must earn in order to satisfy its investors is also known as	Average return on investment	WACC	Net profit ratio	Average cost of borrowing	B
13	The time value of money exists not due to	inflationary conditions exist for money	personal consumption preference is delayed	the possibility to increase profits	forgoing reinvestment opportunities for sometime	A
14	Which of the following statement is correct	if PI < 1, its NPV is less than 0	if PI = 0, its NPV is greater than 0	if PI > 1, its NPV will be negative	PI of a project is always greater than one	A
15	The rate at which NPV become zero is called as	PBP	ARR	PI	IRR	D

Q2. Answer the following (use A4 page for writing answers & enclose to the MCQ page)

1) Define Financial Management.
2) List any four functions of financial management.
3) Shareholders Wealth =
4) List down techniques of financial statement analysis
5) List the advantages of ratio analysis
6) Capital Employed =
7) Debt Service Coverage Ratio =
8) What is working capital?
9) List any four determinants of working capital requirement.
10) What is operating cycle?
11) List any four factors affecting capital structure of firm.
12) What is cost of capital?
13) Write formulas to compute operating and financial leverage.
14) What is time value of money?
15) Write accept or reject criteria of capital project evaluated on the basis Internal Rate of Return.

1) Define Financial Management

→ Howard and uptron define financial Management" as an application of general managerial principles to the area of financial decision-making"

2) List any 4 function of financial Management

→ 1) Estimating the total requirements of funds for a given period
2) Investing the funds in both long term as well as short term capital needs
3) Funding day to day working capital requirements of bussiness
4) Ensuring a satisfactory return to all the stakeholders.
5) Managing funds and treasury operations

3) Shareholders Wealth = No of shares owned x Current Stock price per share

4) List down the techniques of financial statements analysis

→ 1) Comparative financial statements
2) Common Size Statements
3) Trend Analysis
4) Ratio Analysis
5) Fund flow Analysis
6) Cash flow Analysis

5) List the advantages of Ratio Analysis

→ 1) To measure the liquidity position
2) To know the solvency position
3) Operating efficiency or turnover of the firm
4) To assess the profitability position of the firm.
5) Inter-firm and intra-firm comparison
6) Trend Analysis

6) Capital Employed = (Equity share capital + Preference share capital + Reserves and Surplus + long term debt) - Fictitious assets or losses.

7) Debt Service Coverage Ratio =

$$DSCR = \frac{EAT + Interest + Depreciation}{Interest\ on\ long\ term\ liabilities + Principal\ Installment}$$

8) What is Working Capital?

→ "Working capital means the funds available for day to day operations of an enterprise. It also represents the excess of current assets over current liabilities including short-term loans" Accounting Standards Board The Institute of Chartered Accountants of India"

9) List any four determinants of working capital requirements

→ 1) Nature and Size of the Bussiness
2) Production policies
3) Process of Manufacture
4) Growth and Expansion of Bussiness

10) What is operating cycle?

→ "The operating cycle may be defined as the time duration starting from the procurement of goods or raw materials and ending with the sales realization"

11) List any four affecting capital structure of firm

→ 1) Profitability
2) Bussiness Risk
3) Cost of Capital
4) Tax considerations

12) What is cost of capital?

→ Cost of capital is the rate of return the firm excepts to earn from its investment in order to increase the value of the firm in the market place.

13) Write formula to compute operating and financial leverage

→ Operating leverage = $\frac{\text{Contribution}}{\text{EBIT}}$

Financial leverage = $\frac{\text{EBIT}}{\text{EBT}}$

14) What is time value of money?

→ The concept of time value of money deals with the fact that an amount of money received in future is not as available as the same amount of money received in the present. This is because

- The future is uncertain
- Individuals prefer current to future consumption
- The opportunity exist to invest the amount received in the present at a specific rate of interest.
- Inflationary trends are a common feature reducing the value of money in the future

15) Write accept or reject criteria of capital project evaluated on the basis internal Rate of Return

→ Accept Criteria: 1) IRR is a greater than the required rate of return or hurdle rate

2) IRR is greater than the cost of capital

Reject Criteria: 1) IRR is less than the required rate of return on hurdle rate

2) IRR is less than the cost of capital

Q2 Answer the following questions.

1) Define Financial Management.

→

Financial Management refers to the acquisition and then the efficient utilization and of finance. It include the distribution and disposal of the surplus for the smoth working of a company.

2) List any four functions of financial Management.

→
1) Financial planning & forecasting
2) Fund investment
3) Determining the (apital structure.
4) Maintaining Liquidity.

3) Shareholder wealth.

→

Shareholder wealth = No of shares owned × Current stock price/share

4) List down techniques of financial statement Analysis.

→
1) Comparative financial statement
2) Common size statement
3) Trend Analysis
4) Ratio Analysis
5) Fund Flow Analysis
6) Cash Flow Analysis

5) List of advantages of Ratio Analysis.

→ 1) To measure the liquidity position
2) To know the Solvency position
3) Operating efficiency or turnover of the Firm.
4) To assess the profitibility Position of the Firm
5) Trend Analysis

6) Capital Employed.

→

Capital Employed = [Fixed Asset + Investment + Current Asset] - Current liabilities

7) Debt service coverage ratio?

→

$$\frac{\text{Earning after tax} + \text{Interest} + \text{Depreciation}}{\text{Interest on long term liabilities} + \text{Principle Investment}}$$

8) What is work capital.

→ Working capital means the funds overall available for day-to-day operations of an enterprice.

It presents the excess of current assets over current liabilities including short term loans.

9) List any four determinants of working capital requirement.

→ 1) Name & Size of the business
2) Production policies.
3) Process of manufacture.
4) Growth & expansion of Business
5) Fluctuation in the trade cycle.

10) What is operating cycle?

→ "The operation cycle may be defined as the time duration starting form the procurement of goods or Raw material and ending with the sales realization.

11) List any four factors affecting capital structure of firm.

→ 1) Business Risk.
2) Cost of Capital
3) Financial Flexibility
4) Industry characteristics
5) Growth Opportunities.
6) Tax considerations.

12) What is the cost of capital.

→ The cost of capital refer to the average rate of return a company must earn from its investment in order to maintain the value of its shareholders Investments.

13) Write forthellas to compute oprating & financial leverage.

→ Operating Leverage = Contribution Margin / operating Income.

Financial Leverage = EBIT ..... operating Income / EBT ..... Earning before Tax.

14) What is the time value of money.

→ Time value of money is financial concept that starts that money in the present is worth more than the same amount of money in the future.

15) Write accept or reject criteria of capital project evaluated on the basis of internal rate of return.

→ • Accept criteria of capital Project

1) Positive internal rate of return (IRR)
2) Higher IRR Compared to alternative projects
3) IRR exceeds the company's hurdle rate.
4) Consistency with the company strategic goals

• Reject criteria for capital project

1) Negative or zero IRR.
2) IRR below the company's hurdle rate.

30/48 18/30 60%

PIMPRI CHINCHWAD EDUCATION TRUST'S

S. B. PATIL INSTITUTE OF MANAGEMENT

202 (GC - 08) Financial Management

Comprehensive Concurrent Evaluation - 1

Name of the Student: Athawale Ajinkya Nagorao

Roll Number: 2224435

Marks Obtained:

Total Marks: 30 Marks

Q1. Chose the correct option. Each question carry one mark.

SR. NO	QUESTION	A	B	C	D	Correct Answer
1	What is ignored in principle of profit maximisation	Time value of money	Risk	Wealth creation	All the above	D
2	Which is not a part of investment decision in financial management	Dividend pay-out decision	Capital budgeting decision	Working capital management	Credit policy towards customers	B
3	Dividend decision is related to	Right issue of shares	Reinvestment requirement	Cash flow statement	Bonus issue of shares	C
4	The goal of wealth maximisation takes into account	Risk related to uncertainty of return	Timing of expected return	Amount of returns expected	All the above	D
5	Net profit ratio signifies	Operational efficiency	Liquidity position	Long term solvency	Profit for lenders	A
6	Trend analysis helps in comparing performance of a firm	With other firms	Over a period of time	With other industries	All the above	B
7	Which of the following statement is correct	A higher receivables turnover is not desirable	Interest coverage ratio depends upon tax rate	Increase in net profit ratio means increase in sales	Lower debt equity ratio means lower financial risk	D
8	Net operating cycle =	GOC - DP	GOC + DP	RMCP + RCP	RMCP - RCP	A
9	Which of the following is not a determinant of working capital	Nature of business	Production policy	Foreign exchange policy	Credit policy	C

10	Cost of Capital for bonds and Debentures is calculated on	Before tax basis	After tax basis	Risk free rate of interest basis	Marginal rate of interest	B
11	Relationship between change in sales and change in EPS is measured by	Financial leverage	Operating leverage	Combined leverage	Variances	C
12	Minimum rate of return that a firm must earn in order to satisfy its investors is also known as	Average return on investment	WACC	Net profit ratio	Average cost of borrowing	B
13	The time value of money exists not due to	inflationary conditions exist for money	personal consumption preference is delayed	the possibility to increase profits	forgoing reinvestment opportunities for sometime	D
14	Which of the following statement is correct	if PI < 1, its NPV is less than 0	if PI = 0, its NPV is greater than 0	if PI > 1, its NPV will be negative	PI of a project is always greater than one	A
15	The rate at which NPV become zero is called as	PBP	ARR	PI	IRR	D

Q2. Answer the following (use A4 page for writing answers & enclose to the MCQ page)

1) Define Financial Management.
2) List any four functions of financial management.
3) Shareholders Wealth =
4) List down techniques of financial statement analysis
5) List the advantages of ratio analysis
6) Capital Employed =
7) Debt Service Coverage Ratio =
8) What is working capital?
9) List any four determinants of working capital requirement.
10) What is operating cycle?
11) List any four factors affecting capital structure of firm.
12) What is cost of capital?
13) Write formulas to compute operating and financial leverage.
14) What is time value of money?
15) Write accept or reject criteria of capital project evaluated on the basis Internal Rate of Return.

Page No.
Date

Q-2 Answer the following question

1) Define financial management.

Ans Financial management refers to the acquisition & then the efficient utilized of finance. It includes the distribution & disposal of the funds for the smooth working of a Company.

2) List any four functions of financial Management.

Ans The functions of financial management are as follows:-

i) Financial planning & forecasting
ii) Fund investment
iii) Determining the Capital structure
iv) Maintaining liquidity.

3) Shareholder Wealth

Ans

Shareholder Wealth =
No. of Shares owned x Current Stock Price / Share

4) List down techniques of financial statement analysis.

Ans

i) Comparative Financial Statement
ii) Common Size Statement.

iii) Trend Analysis
iv) Ratio Analysis
v) Fund Flow Analysis
vi) Cash flow Analysis.

5) List the advantages of ratio analysis.

Ans

i) To measure the liquidity position
ii) To know the Solvency position
iii) Operating efficiency or Turnover of the firm
iv) To access the Profitability position of the firm.
v) Intrafirm and Interfirm Comparison
vi) Trend Analysis.

6) Capital Employed

Ans Capital Employed =

[Fixed Assets + Investment + Current Assets] - Current Liabilities.

7) Debt Service Coverage Ratio

Ans

$$\frac{\text{Earning After tax} + \text{Interest} + \text{Depreciation}}{\text{Interest on Long term Liabilities} + \text{Principal Installment}}$$

8) What is working Capital ?

Ans " Working Capital means the funds available for day-to-day operations of an enterprise. It also represents the excess of Current Assets over Current Liabilities including Short term Loans."

9) List any four determinants of Working Capital requirement ?

Ans

i) Nature & Size of the business
ii) Production Policies
iii) Process of Manufacture
iv) Growth & Expansion of Business
v) Fluctuations in the trade Cycle.

10) What is operating Cycle ?

Ans " The Operation Cycle may be defined as the time duration starting from the Procurement of goods on raw material & ending with the Sales realization".

11) List any four factors affecting capital Structure of firm.

Ans

i) Business Risk
ii) Cost of Capital
iii) Financial Flexibility
iv) Tax Considerations

12) What is the Cost of Capital?

Ans

The Cost of Capital refers to the average rate of return a Company must earn from its investments in order to maintain the Value of its Shareholders Investment.

13) Write formulas to Compute operating & Financial leverage.

Ans

Operating Leverage = Contribution Margin / Operating Income

Financial Leverage = EBIT / EBT ..... Operating Income / Earning Before Tax

14) What is the time Value of money?

Ans

Time Value of money is financial Concept that States that money in the present is worth more than the same amount of money in the Future.

15) Write accept an reject Criteria of Capital Project measured on the Basis of Internal Rate of Return.

Ans
- Accept Criteria of Capital Project

i) Positive Internal Rate of Return (IRR)
ii) Higher IRR Compared to alternative Projects.
iii) IRR exceeds the Company's hurdle rate
iv) Consistancy with the Company's Strategic goals.

- Reject Criteria for Capital project

i) Negative or Zero IRR
ii) IRR below the Company's hurdle Ratio.

24/30

CCE NO.2

Name : Patharker Vaishnavi santosh
Roll No: 478
Div: B

Q1) How is the goal of wealth maximization a better operative criterion than profit maximization?

The goal of wealth maximization is considerd a better operative criterion than profit maximization for several reasons:

1. Long term focus:

Wealth maximization takes into account the long term perspective of Companys value Creation its emphasizes the growth and sustanability of the firms wealth over time, rather than just focusing as short-term profit maximization. By considering factors such as Cash flows, risk managment and capital investments, wealth maximization aligns with the interest of shareholders and stakeholders in the long run

2. Holistic approch

wealth maximization considers not only profitability but also other important aspects of a Companys value creation such as asset utilization risk managment of capital structure. It takes into account the overall financial health and value genration of the form, rather than safety focusing on their profit figure

3 Shareholder value :

Wealth maximization aims to maximize shareholders value by focusing on the growth of Companys Intrisis worth and the return it genrate for shareholders, it aligns the interest of managment with those of the shareholders, promoting transperancy and accountability in decision making.

4- Risk managment :

Wealth maximization Considers risk managmen as an integral part of decision making It recognise that profitability alone does not gurantee long term sucess if it Comes at the expence of excessive risk taking

5) Adaptability and flexibility :

unlike Profit maximization which safety focuses on maximizing short term profits wealth maximization allows for adaptability and flexibility in responte to change buisness conditions, acknoweledges that buisness environments are dynamic and that Companies heed to make strategic decision that may not result in immediate profit increase but are essential for long term wealth Creation

While profit maximization Can provide a useful short term indicator of a Companys performance wealth maximization offers a more Comprehensive and balanced approched to value Creation.

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Date

Q2 Financial managment is nothing but managerial decision making is asset mix, Capital mix and profit allocation Comment.

→ The above statment highlights the Core areas of focus within financial managment lets examine each statment

1) Asset mix :-

Asset mix refers to the composition of companys asset or investments financial managers are responsible for making decisions regarding the allocation of resources across different types of assests such as Cash, inventory Property and equipment and financial securities.

2) Capital Mix :-

Capital mix is also known as Capital structure, involves determining the proportion of debt and equity asset to finance Companys operations financial managers decide on the optimal mix of debt and equity Capital that Can effectively support the Companys growth and minimize the Cost of Capital. This decision affects the Companys risk profile Cost of capital and financial flexibility By finding the right balance between debt and equity financial managers strive to optimize the financial ~~ma~~ Structure and enhance shareholders value

Page No.
Date

3. Profit allocation :-

It refers to the situation of earnings or profit generated by a company financial managers play a crucial role in deciding how profits should be allocated among various shareholders including shareholders.

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Date

Q3) How the fund flow statment is different from cashflow statment

Basis of difference	fund flow statment	cash flow statment
1 object	The object of preparing fund flow statment is to gather information with regard to an enterprise ability to meet its long term liabilities	The objective of Preparing cash flow statment is to gather infomation with regard to an entrepreneurs ability to meet its short term liabilities
② Dependance	fund flow statment Canbe prepared with the help of cash flow statment	Cash flow statment cant be prepared with the help of fund flow statment only an addition to the fund flow statment the schedule of Changes in Working Capital is also required for the preparation of cash flow statment

③	Nature of statment	it states the changes in working capital	It states that changes in cash position
④	Opening Balance	There is opening balance of cash hand in the preparation of fund flow statment	It is prepared with opening balance of cash in hand
⑤	Difference of sales	Difference between both the sales of fund flow statment is either the Increase of decrease in working capital	Difference between both the sides of cash flow statment is the closing balance of cash flow

Page No.
Date

Q4) What is working Capital? Which facto determine the need of working capital for any buisness.

Working capital refer to the amount of capital required to fund a Companys day to day operations and meet its financial objective

- Factors determine working Capital.

① Nature and size of the buisness:

A Companys working Capital requirement depends on the activities it Carried on and its size too

② Production Policies

These policies will have a great significance in determining the size of the working capital Where production policies is designed in such way that uniform production is worried on.

③ Process of manufacture.

If the manufacturing process of a particular industry is longer due to its complex natur mor working capital is required

④ Growth and expansion of buisness.

A buisness concern at status requires a uniform amount of working capital as against the Concer with ar growing and expanding it is tendancy of buisness

Page No.
Date

5 Price level changes

The increasing trend in the cost of raw material and miscellous expences etc.

CCE - 2

Page No.
Date

Name - Apurva Chougule
Roll No - 417
Div - B

20/30

Q.1 How is the goal of wealth maximization a better operative criterion than profit maximization?

→ The goal of wealth maximization is often considered a better operative criterion than profit maximization for several reasons. Here are some points.

- Long-term perspective -
wealth maximization takes a long-term perspective wealth. on the overall increases to shareholders wealth which includes both dividends and capital gains. thus approach encourage sustainable business practices and considers the impact of decisions on the company's long-term value creation.

- Consideration of risk -
wealth maximization acknowledges the importance of risk management. It recognizes that generating higher profit alone does not necessarily guarantee wealth creation for considering risk factor as market volatility competition, of economic condition, wealth maximization aims to achieves a balance between risk and return.

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- Stakeholders orientation -
Profit maximization primarily focuses of generating profits for shareholders orientation creating sustainable wealth companies can here meet the needs and expectations of all stakeholders.

- Flexibility in decision-making -
wealth maximization allows for flexibility in decision-making by considering a range of beyond immediate profit this approach encourag investments in research and development innovation employees development and corporate social responsibile among other areas.

- market value reflection -
The goal of wealth maximization aligner w the market value of a company, for focusing on increasing shareholder wealth companies can a threat investors of drive up their market value.

while profit maximization is important it has limitation or sole criterison for desicion-making It can lead of short-sit sightedness, neglecting long-term sustainability of stakeholdeis interests, wealth maximization on the other hand, proides a more holistic framework that accounts for various factors contribution long-term success value creation.

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Date

Q.2 Financial management is nothing but managerial decision making is asset mix, capital mix of profit allocation." comment.

→

The statement that financial management is nothing but managerial decision making in asset mix, capital mix and profit allocation capture the essence of financial management. Financial management involves the planning, organizing, directing and controlling of the financial activities of an organization to achieve its financial goals.

Asset mix refers to the composition of different types of assets held by a company. such as cash, inventory, investment, property and equipment. The decision-making process in asset mix involves determining the optimal allocation of resources among various asset classes to maximize returns while managing risks. Financial managers evaluate the risk-return trade-off associated with different assets and make decisions based on the companies financial objectives and market conditions.

capital mix also known as capital structure refers to the combination of debt of equity financing used to fund a company operation and investments. financial manager analyse the cost and availability of different sources of capitals such as bank loans,

bonds, equity shares and retained earnings they make decisions regarding the appropriate proportion of debt and equity of the capital structure, considering future like risk tolerance cost of capital and the impact the company's profitability and financial management.

Profit allocation involves determining how to distribute profits earned by a company financial management must decide on the amount of profit of the retained for reinvestment in the business of the portion be distributed to shareholders as dividends. these decisions are influenced by various factors including the company growth opportunities, cash flow requirement tax policies and the preferences of shareholder.

In summary, financial management encompasses the decision-making processes related to asset mix, capital mix and profit allocation effective financial management requires careful analysis evaluation of alternatives and consideration of both internal and external factors impacting the organizations financial health and performance.

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Date

9.3 How the fund flow statement is different from cash flow statement?

→ The fund flow statement and the cash flow statement are two financial statement that provide information about the flow of funds or cash within an organization. while they shar some similarities there are key differences between them. Let's explore these differeres.

① Scope and focus -

• Fund flow statement -
The flow statement provides a summary of the changes in the fnicncial position of a company over a specific period. It focuses on the movement of funds between different sources and uses within the organization such as long-term dept, equity fixed assets

• Cash flow statement -
The cash flow statement, on the other hand, focuses specifically on the inflow and outflow of cash during a particular period. It provides information about the cash generated from operating activities, investing activities and financing activities.

② Basics of Presentation -

• Fund flow statement -
The fund flow statement is prepared based

on the concept of funds. which includes both cash the concept of funds - which i analyses the changes in various balance sheet items to determine the movement of funds.

- Cash flow statement -
The cash flow statement is prepared solely based on cash transfers. It shows the actual inflows and outflows of cash and cash equivalues during a period.

③ Purpose -
- Fund flow statement -
This statement helps to assess the changes in the financial structure of a company including the source and applicators of funds. It provi insights into the companys cebilty to generat and deplay funds.

- Cash flow statement -
this statement focuses on the liquidity position of a company of its ability to generate and utilize cash. It heps in evaluating the cash-generation capacity of cash management practices of the organization.

④ Non-cash items -
Fund flow statement -

the fund flow statement takes into account both cash and non-cash items, such as depreciation, provision for doubtful etc. to analyze the movement of funds.

Cash flow statement -
this statement consider only cash transactions. excluding non-cash items like depreciation or changes in working capital.

In summary the fund flow statement provides a broader view of the movement of funds including both cash and non-cash items, while the cash flow statement focuses.

Q.4 what is working capital which factor determine the need of working capital for any business?

→ working capital refer to the funds available to company for its day-to-day operations, covering its short-term obligations and operational expenses it represents the difference between a company current assets of its current liabilities.

several factor determine the need for working capital in a business. following are the key factors.

- Nature of business -
The type of industry of the spefic operations

requirement of the business significantly influency the working capital needs.

- Nature of business –
  the type of industry of the specific operations requirement of the business significantly influenes the working capital needs.

- Credit policy –
  If a company extends credit to customers the duration of credit terms and the average collection period effect working capital. Delayed payment from customers can strain cash flow of increase the for working capital.

- Inventory management –
  The level of inventory maintained by a company impacts working capital requirement. Higher inventory levels tie up more capital, while efficient inventory management practices that minimize excess

- operating cycle –
  The length of the operating cycle which includes the time it takes to convert raw materials into finished products, sell the products to collect cash from customers affects the working capital requirements.

- Economic conditions –
  External factors such as economic conditions

market trends. and interest rates can impact working capital needs. Uncertain economic conditions may require companies to maintain higher working capital reserves as a precautionary measure.

Q.5 write short note on "trading on equity".

→ Trading on equity also known as financial leverage or leverage is a financial strategy employed by companies to increase their return on investment by utilizing borrowed funds. such as debt or loan to finance their operations or make investments. this strategy aims to amplify the companys earnings through the use of fixed cost debt capital which a lower cost than equity capital.

when a company uses debt to finance its operations it creates a situation where the earnings generated by shareholders. and debt holders. The concept of trading on equity. arises from the idea that the companies can generate higher rate of return on the borrowed funds compared to the interest paid on the debt.

the key principle behind trading on equity is the assumption that the return on investment from the borrowed funds will exceed the cost of the debt. By leveraging their investment companies.

trading on equity can be on effective financial strategy when used prudently and in line with the company's financial position risk tolerance of market conditions It is essential for companies to carefully asses the potential benefits and risks associated with leveraging their operations before implementing such strategies it is important such strategies.

Q.Q. what is TVM? Explain compounding of discounting techniques of TVM.

→ TVM stands for Time value of money which is a financial concept that recognies the of the timing of cash flows. It statement that the value of money today is different from its value in the future due to factors such as inflation, opportunity cost and to factors such as inflation, opportunity cost and risk. TVM is coidely used in various financial calculations determining the present value and future value of cash flows.

Compounding -
Compounding refers to the process of calculating future value of an investment or cash flow by applying a compound interest rate over a specific time period. In other words, it involves determine the value of an initial amount

The formula for compounding is -

$$FV = PV \times (1+r)^n$$

where -

FV = future value of the investment
PV = present value
r = interest rate
n = Number of compounding periods.

for example -

If you expect to receive ₹ 1,000 five years from now and the discount rate is 5%, compounded annually, the present value (PV) can be calculated as -

$$PV = ₹\ 1,000 / (1+0.05)^5$$
$$= ₹\ 783.53$$

CEE-2

Name - Prathik Sadigale
Roll No - 486.

16/30

Q1) Define Financial Management.

⇒ According to Howard and upton,
"Financial Management is defined as an application of general managerial principles to the areas of financial decisions making."
According to Archer & Ambrosia, "Financial management is the application of the planning and control function to the financial function."

Q2) List any 4 functions of financial management.

⇒ i) Estimate Required Capital
ii) Allocate and control funds
iii) Distribute profit or Surplus.
iv) Monitoring financial activities.

Q3) Shareholder's Wealth =

⇒ Shareholder's wealth = No. of share owned x current stock price per share

Q4) List down the techniques of financial statement analysis.

⇒ i) Comparative financial statement
ii) Common size statement
iii) Trend Analysis
iv) Ratio Analysis
v) Funds flow Analysis.
vi) Cash flow Analysis

Q5) List the advantages of ratio analysis.

⇒ i) To measure the liquidity position
ii) To know the solvency position
iii) Operating effeciency of turnover of firm
iv) To assess the profitability position
v) Inter/Intra-firm comparison
vi) Trend analysis.

Q6) Capital Employed.

⇒ Capital Employeed = (Equity share Capital + Preference share Capital) + Reserves & surplus + long term debt) − fictious assets

OR

= Total Asset − Current liabilities

Q7) Debt service coverage ratio = $\frac{EAT + Interest + Depreciation}{Interest\ on\ long\ term\ liabilities + Principle\ Installments}$

Q8) What is working Capital.?

⇒ Working Capital refers to the firm's aggregate of current assets and current liabilities are those assets that can be converted into cash within an accounting period.

Q9) List any 4 determinants of working capital requirement.

⇒ i) Nature and size of the business
ii) Growth and expansion of business
iii) Fluctuations in the trade cycle.
iv) Price level change.

Q10) What is Operating cycle?

⇒ The operating cycle may be defined as the time duration starting from the procurement of goods or raw materials and ending with the sales realization. It is also known as the "working capital cycle".

Q11) List any 4 factors affecting capital structure of the firm.

⇒ i) Industry leverage / cost of capital
ii) Nature, size and capital market condition
iii) Debt to Equity ratio
iv) Ownership.

Q12) What is the cost of capital?

⇒ Cost of capital is the minimum rate of return or profit a company must earn before generating value. It is calculated by a business's accounting department to determine financial risk and whether an investment is justified.

Q13) Write formulas to compute operating and financial leverage.

⇒ Operating Leverage = $\frac{\text{Contribution}}{EBIT}$

Financial Leverage = $\frac{EBIT}{EBT}$

Q14) What is time Value of money?

⇒ It refers to the fact that money received today in different in its worth from the money receivable at some other time in future.

Q15) Write accept or reject criteria of capital project evaluated on the basis Internal Rate of Return (IRR)

⇒ If IRR > K → Accept If IRR < K → Reject
IRR = K → May accept or reject.
where, K is the cost of capital

S.B. PATIL INSTITUTE OF MANAGEMENT
202 (GC-08) Financial Management
Comprehensive Concurrent Evaluation-3. 23/30 = 76.6%

Shivanjali Sadashiv Jadhaw
ROLL NO- 2224437
MBA 1st year 2 semester Div-B

Q1] 1] Raw Material conversion Period (RMCP).

RMCP = Average Raw Material in Stock / Total Raw Material Consumption × 365

= 80000 / 600000 × 365

RMCP = 43 days

2] Work in progress conversion period (WPCP)

WPCP = Average work in progress / Total cost of production × 365

= 85000 / 2160000 × 365

WPCP = 15 days.

3] Finished Goods Conversion Period (FGCP)

FGCP = Average Finished goods / Total cost of Goods sold × 365

= 180000 / 2100000 × 365.

FGCP = 32 days.

4] Receivables Conversion Period (RCP)

RCP = $\frac{\text{Average Receivables}}{\text{Total credit sales}} \times 365$

$= \frac{350000}{3000000} \times 365$

RCP = 43 days

5] Deferral Period (DP)

DP = $\frac{\text{Average Creditors}}{\text{Total credit purchase}} \times 365$

$= \frac{90000}{600000} \times 365$

DP = 55 days

Particulars	Industry	No. of days	No. of days
1) Inventory Conversion Period	20		
a) RMCP	15	49	
b) WPCP	40	15	
c) FGCD	60	31	~~45~~ 95
RCP	135		43
Total operating cycle			138
(-) DP	(40)		(55)
	95		83

The above statement shows that company's Net operating cycle period is less than Industries NOCP indicating to industries requirement. However, following points should be noted above the individual elements of working capital.

1) The RMCP indicates that the stock of Raw Material is considerly higher than industry average. Hence, the company should have adequate measure, to control the RM.

2) WIPCP of the company is at par with industry average shows that company, FGCP is quite lower than industry average shows that company is achieving sales at faster rate compare to industry.

3) The company's credit policy is good as compare to industry as company collecting his debt (sales value) from its customer earlier than industry average.

4) The average payment period of the company is 55 days which is above the industry average indicates that XYZ Ltd. is delay in payment to its supplier through it may be additional source of finance for the company but it may result it higher cost of Raw Material or loss of goodwill among the supplier.

Q2] Statement showing cost per unit.

Particulars	%	Cost/unit
Raw Material		
Labour	55%	27.50
Overheads	18%	9.00
Total cost	17%	8.50
Profit	90%	45.00
Selling Price.	10%	5.00
	100%	50.00

Statement showing working capital requirement :
(Total cost approach)

Particulars	Amount (₹)	Amount (₹)
A] CURRENT LIABILITIES.		288750
1) RM $\left(\frac{84000 \times 27.5 \times 1.5}{12}\right)$		
2) Work in progress		
i) RM $\left(\frac{84000 \times 27.5 \times 0.05}{12}\right) \times 100\%$	96250	
ii) Labour $\left(\frac{84000 \times 27.5}{12} \times 0.5\right) \times 50\%$	15750	
iii) Overheads $\left(\frac{84000 \times 8.5}{12} \times 0.5\right) \times 50\%$	14875	126875.
3) Finished goods $\left(\frac{84000 \times 4.5}{12} \times 1\right)$		315000
4] Debtors $\left(\frac{84000 \times 50}{12} \times 1\right)$		350000
Total Current Assets. (A)		1080625.

Q3]	Particulars	Amount (₹)	Amount (₹)
B]	CURRENT LIABILITIES.		
1)	Creditors $\left(\frac{84000 \times 27.5 \times 2 \times 75\%}{12}\right)$		288750
2)	Wages $\left(\frac{84000 \times 9}{12} \times 1\right)$		63000
3)	Overheads $\left(\frac{84000 \times 8.5}{12} \times 1\right)$		59500
	Total Current Liabilities (B)		411250
	Net working capital (A-B)		669375
	(+) 15% cash Bank Balance		118125
	∴ Average working capital requirement		787500

Q3] Statement showing working capital requirement (cash cost method).

	Particulars	Amount (₹)	Amount (₹)
A]	CURRENT ASSETS.		
1)	Raw Material $\left(\frac{180000 \times 20 \times 2}{12}\right)$		600000
2)	Work in progress.		
i)	RM $\left(\frac{180000 \times 20 \times 0.5}{12} \times 50\%\right)$	75000	
ii)	Labour $\left(\frac{180000 \times 5 \times 0.5}{12} \times 50\%\right)$	18750	
iii)	Overheads $\left(\frac{180000 \times 16 \times 0.5}{12} \times 50\%\right)$	37500	131250
3)	Finished Goods $\left(\frac{180000 \times 35 \times 1}{12}\right)$		525000

4] Debtors $\left(\frac{180000 \times 3.5}{12} \times 2 \times 75\%\right)$		187500
5] Cash		20,000
Total current assets (A)		2063750
B] CURRENT LIABILITIES.		
1) Creditors $\left(\frac{180000 \times 20}{12} \times 1\right)$		300000
2) Wages $\left(\frac{180000 \times 5}{12} \times 1\right)$		75000
3) Overheads $\left(\frac{180000 \times 10}{12} \times 0.5\right)$		75000
Total current liabilities (B)		450000
∴ Net. ~~Average~~ working capital requirement (A-B)		1613750

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Date

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21/30

Q.1) Calculation

A] Raw material conversion period = $\frac{\text{Avg. Raw material}}{\text{RM consumed}} \times 365$

$= \frac{80000}{600,000} \times 365$

Raw material conversion period = 49 days

Assumption :- Raw material consumed is not given in the example hence, it is assumed that raw material purchased is consumed during production process.

B] Work in progress conversion period = $\frac{\text{Avg. Work in progress}}{\text{cost of production}} \times 365$

$= \frac{86000}{210,000} \times 365$

Work in progress conversion period = 15 days

C] Finished goods conversion period = $\frac{\text{Avg. FG}}{\text{cost of f. goods sold}} \times 365$

$= \frac{180,000}{210,000} \times 365$

Finished goods conversion period = 31 days

Assumption :- In absence of COGS cost of product will be treated as COGS

D] Receivable conversion period = $\frac{\text{Avg. debtors}}{\text{credit sales}} \times 365$

$= \frac{350,000}{30,00,000} \times 365$

Receivable conversion period = 43 days

E] Deferral period = $\frac{\text{avg. creditors}}{\text{credit purchases}} \times 365$

$= \frac{90,000}{600,000} \times 365$

Deferral period = 43 days.

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* Statement showing Net operating Cycle

particulars	XYZ Ltd	Industry
A] Raw material conversion period	49	20
B] Work in progress conversion period	15	15
C] Finished goods conversion period	31	40
D] Receivable conversion period	43	60
Total operating period	138	135
less : E] Deferral period	55	40
Net operating cycle	83	95

* comments :

1) Above statement shows that companies may operating cycle period is less than industry's net operating cycle period, indicating less or minimum working capital required compared to industry's requirement.

2) However, following points should be noted without the individual element of working capital -

(a) RMCP : The RMCP indicates that the Stock of Raw material is considerably highet than industry average. Hence, the company should have adequate measure to control Raw material

(b) WIPCP : The WIPCP of the company is at per with industry average

(c) FGCP : FGCP is quite lower than industry average shows that company is achieving sales at faster rat

compared to industry

(d) RCP : The company's credit policy is good as compared to industry as company collecting its debt (sales value) from its earlier than industry average

(e) DP : Average payment period of the company is 55 days which is above the industry average indicates that XYZ Ltd, is delaying payment to its suppliers .. Though it may be additional source of finance of the company, but it may result in higher cost of Raw material or loss of goodwill among the Supplier.

3] overall, the working Capital management practices adopted by the company is satisfactory as compared to industry's practices.

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Q.2) Statement showing cost per unit.

particulars	%	cost/unit
Raw material	55	27.5
labour	18	9
overheads	17	8.5
Total cost	90	45
profit	10	5
selling price	100	50

Statement showing working Capital Requirement (cash cost)

particulars	Amt (₹)	Amt (₹)
A] Current Asset		
1) Raw material = $\frac{84000 \times 27.5}{12} \times 1.5$		288,750
2) Work in progress		
(a) Raw material = $\frac{84000 \times 27.5}{12} \times 0.5 \times 100\%$	96000	
(b) labour = $\frac{84000 \times 9}{12} \times 0.5 \times 50\%$	15,750	
(c) overheds = $\frac{84000 \times 8.5}{12} \times 0.5 \times 50\%$	14,875	126,875
3) finished goods $\frac{84000 \times 45}{12} \times 1$		315,000
4) Debtors = $\frac{84000 \times 45}{12} \times 1$		315,000
Total current asset (A)		10,45,625

B] Current liabilities	Amt (₹)	Amt (₹)
1) Creditors = $\frac{84000 \times 27.5}{12} \times 2 \times 75\%$		288,750
2) Wages = $\frac{84000 \times 9}{12} \times 1$		63000
3) Overheads = $\frac{84000 \times 8.5}{12} \times 1$		59,500
Total current liabilities (B)		411,250
Net Working Capital Requirement (A-B)		634,375
(+): Cash & bank balance (15% WC)		111,945
Average working Capital		746,323

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Date

Q.3) Statement showing Working Capital Requirement (cash cost)

particulars	Amt (₹)	Amt (₹)
A] Current asset		
1. Raw material (180,000 × 20/12) × 2		600,000
2. Work in progress (a) Raw material = (180,000 × 20/12) × 0.5 × 50%	75000	
• labour = (180,000 × 5/12) × 0.5 × 50 %	18,750	
• overheads = (180,000 × 10)/12 × 0.5 × 50 %	37,500	131,2500
3. Finished goods (180,000 × 35)/12 × 1		525,000
4. Debtors (180,000 × 35)/12 × 2 × 75%		787,500
5. Cash balance		20,000
Total current Asset		2063750
B] current liabilities		
1. Creditors (180,000 × 20/12) × 1		300,000
2. Wages (180,000 × 5/12) × 1		75,000
3. overheads (180,000 × 10/12) × 0.5		75,000
Total current liabilities (B)		450,000
Net Working capital (A-B)		1613,750

CLE - 3

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Subject :- Financial Management

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Q1. Sol:-

⇒ 1) Raw material conversion period :

$$= \frac{\text{Average raw material}}{\text{Raw material consumed}} \times 365$$

$$= \frac{80000}{600,000} \times 365$$

$$= 49 \text{ days}$$

∴ Raw material conversion period is 49 days

Assumption : Raw material consumed is not given in the ques Hence it is assumed that raw material purchased is consumed during production process.

2) working capital conversion period

$$= \frac{\text{Average working period}}{\text{cost of Product}} \times 365$$

$$= 15 \text{ days}$$

∴ working capital conversion period is 15 days

PCCOE

3) Finished goods conversion Period

$$= \frac{\text{Average finished goods}}{\text{cost of goods / sales}} \times 365$$

$$= \frac{180,000}{21,00,000} \times 365$$

$$= 31 \text{ days.}$$

∴ Finished goods conversion period is 31 days.

4) Receivable Conversion Period

$$= \frac{\text{Average debtors}}{\text{credit sales}} \times 365$$

$$= \frac{350\,000}{300\,000} \times 365$$

$$= 43 \text{ days}$$

∴ Receivable conversion Period is 43 days.

5) Deferral Period

$$= \frac{\text{Average creditors}}{\text{credit Purchases}} \times 365$$

$$= 55 \text{ days}$$

Statement showing net operating cycle

Particulars	XYZ Ltd.	Industries
Raw material conversion Period	49	20
working capital conversion Period	15	15
Finished goods conversion Period	31	40
Receivable conversion Period	43	0
Total Operating cycle	138	135
less: Deferral Period	55	40
Net operating cycle	83	95

The above statement shows that companies net operating cycle period is less than industries net operating cycle period, indicating less minimum capital requirement as compared to industries requirement. However, following points should be noted above the individual element of working capital.

Observation:

1) The raw material conversion period indicates that stock of raw material is considerable higher than industries average, hence the company should have adequate measures to control the raw material.

2) Work in process conversion period of the company is at par with industry average finished goods conversion period is quite lower than industry average shows that company is achieving sales at faster rate compared to industry.

3) Average payment period of the company is 55 days which is above the industry average indicates that XYZ Ltd. is delaying payment to its suppliers though it may be additional source of finance for the company it may result in higher cost of raw material or loss of good will among the suppliers.

Q2.

⇒ Statement showing working capital requirement

Particulars	%	cost Per unit
Raw material	55%	27.50
Labour	18%	9.00
Overheads	17%	8.50
Total cost	90%	4.50
Profit	10%	5.00
Selling Price	100%	50

Particulars	Amount	Amount
A] current Assets		
1) Raw material = $\frac{84000 \times 27.50 \times 1.5}{12}$		288750
2) Work in Process		
a) Raw material = $\frac{84000 \times 27.50 \times 100\% \times 0.5}{12}$	96250	
b) Labour = $\frac{84000 \times 9 \times 0.5 \times 50\%}{12}$	15750	
c) Overheads = $\frac{84000 \times 8.50 \times 0.5 \times 50\%}{12}$	14875	126875
3] Finished goods = $\frac{84000 \times 4.5 \times 1}{12}$		315000
4) Debtors = $\frac{84000 \times 4.5 \times 1}{12}$		315000
Total		10,45,625

PCCOE 5

Particulars	Amt	Amt
B] current liabilities		
1) creditors = $\frac{84000 \times 27.5 \times 2 \times 75\%}{12}$		288750
2) wages = $\frac{84000 \times 9 \times 1}{12}$		63000
3) Overheads = $\frac{84000 \times 8.5}{12}$		59,500
Total		411 250
Networking Capital (A-B)		634375
+ Cash at bank Balance = $\frac{15\% \times 634375}{85\%}$		111,948
working capital		7463 23

⇒ Q3. Statement showing working capital requirement cash cost approach.

Particulars	Amt	Amt
A] current assets		
1) Raw material = $\frac{180000 \times 20 \times 2}{12}$		600000
2) work in process		
a) Raw material = $\frac{180000 \times 20 \times 0.5 \times 50\%}{12}$	75000	
b) Labour = $\frac{180000 \times 5 \times 0.5 \times 50\%}{12}$	18750	
c) Overheads = $\frac{180000 \times 10 \times 0.5 \times 50\%}{12}$	37500	131250
3) Finished goods = $\frac{180000 \times 35 \times 1}{12}$		525000
4) Debtors = $\frac{180000 \times 35 \times 2 \times 75\%}{12}$		787500
5) Cash		20000
Total current asset		2063750

PCCOE 7

3) current liabilities		
1) Creditors for Raw material = $\frac{180000 \times 20 \times 1}{12}$		300000
2) Wages = $\frac{180000 \times 5 \times 1}{12}$		75000
3) Overheads = $\frac{180000 \times 10 \times 0.5}{12}$		75000
Total		450000
Net working capital (A - B)		1613750

S.B. PATIL INSTITUTE OF MANAGEMENT

2021-Gr-08) Financial Management.

Comprehensive Concurrent Evaluation (CCE) - 4.

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1A → To calculate the cost of debt after tax, we need to consider the tax shield provided by the interest expenses. The cost of debt after tax can be calculated using the formula.

• Cost of Debt after Tax = Cost of Debt × (1 − Tax rate)

* Given:-

i) Nominal value of debenture (N) = Rs. 10,00,000
ii) Nominal value per debenture (FV) = Rs. 100
iii) Interest rate (I) = 12%
iv) Tax rate = 35%.

a] i] If debentures are issued at par:
The cost of debt is equal to the coupon rate

Cost of debt = coupon rate = 12%

Cost of debt after tax = 12% × (1 − 35%)

ii] If debentures are issued at a 10% discount:
The effective cost of debt is calculated using the formula:

Effective cost of Debt = $\frac{\text{coupon payment + Discount}}{\text{Nominal value - Discount}}$

- Coupon payment = FV x I = Rs.100 x 12% = Rs 12.
- Discount = Nominal value x Discount rate
  = Rs 100 x 10% = Rs 10.
- Effective cost of Debt = $\frac{(12+10)}{(100-10)} = \frac{22}{90} = 24.44\%$
- Cost of Debt after Tax = 24.44% x (1-35%)
  = 15.91%

iii] If debentures are Issued at a 10% premium:
- Effective cost of Debt = $\frac{(\text{coupon payment - premium})}{(\text{Nominal value + premium})}$
- Premium = Nominal value x premium Rate
  = Rs 100 x 10% = Rs 10
- Effective cost of debt = $\frac{(12-10)}{(100+10)} = \frac{2}{110} = 1.82\%$
- cost of debt after tax = 1.82% x (1-35%)
  = 1.18%

b] If brokerage is paid at 2% when the issue is at par:-
The cost of debentures issued at par remains the same, but we need to deduct the brokerage cost from the proceeds of the issue.

- Brokerage = Nominal value × Brokerage Rate.
  = Rs 100 × 2%
  = Rs 2.

- Proceeds from the issue = Nominal value − Brokerage
  = Rs 100 − Rs 2
  = Rs 98

∴ Cost of Debt = Coupon Rate = 12%

∴ Cost of Debt after Tax = 12% × (1 − 35%)
= 7.8%

- Therefore, the cost of debt after tax when debentures are issued at par with a brokerage of 2% is 7.8%

Q1 B] → To calculate the cost of equity (Ke) in both scenarios, we can use the dividend discount model (DDM). The DDM formula is as follows:-

- Ke = Dividend / current share price + growth rate of Dividends

a) In the first scenario where no growth in dividend is expected, the formula simplifies to:
Ke = Dividend / current share price.

* Given:
i) Dividend = Rs 50
ii) Current Share Price = Rs 250.

Ke = 50/250 = 0.2 or 20%

Therefore, in this scenario, the cost of equity (Ke) is 20%.

b) In the 2nd scenario where the anticipated growth rate in dividend is 10% p.a. the formula becomes:

* Given:-

i) Dividend = Rs 50

ii) Current share price = Rs 250

iii) Growth rate of Dividends = 10% = 0.10.

Ke = 50/250 + 0.10 = 0.2 + 0.10 = 0.3 or 30%.

Therefore, in this scenario, the cost of equity (Ke) is 30%.

Q2 A] → To calculate the weighted Average cost of capital (WACC) for Simons Company Ltd. we need to consider the cost of each component of the capital structure, weighted by their respective proportions. The components include equity shares, preference shares, debentures.

1) Calculation of WACC:-

a) Cost of Equity = (Dividend / market price) + Dividend growth rate

* Given:-

i) Dividend = Rs. 10 per share

ii) Market price = Rs 110 per share

iii) Dividend Growth Rate = 6%

Cost of Equity = (10/110) + 0.06 = 0.091 + 0.06

= 0.151 or 15.1%.

b) Cost of Preference shares = 10%.
The cost of preference shares is simply the fixed dividend rate.

c) Cost of Debentures = $\frac{\text{(Interest Expense} \times (1 - \text{Tax Rate})}{\text{Market value of Debentures.}}$

* Given:-
i) Interest expense = 12% of Rs 6,00,000 = Rs 72000
ii) Tax Rate = 35%.
iii) Market value of Debentures = Rs. 600000

Cost of Debentures = $\frac{(72000 \times (1 - 0.35)}{6,00,000}$

$= \frac{46800}{6,00,000}$

∴ cost of debentures = 0.078 or 7.8%.

d) Weights of each component = To calculate the weights, we divide the market value of each component by the total market value of the capital Research. structure.

• Weight of Equity = $\frac{\text{market value of equity}}{\text{Total Market value}}$

$= \frac{1000000}{2000000}$

Weight of equity = 0.5 or 50%.

• Weight of preference shares = $\frac{400000}{2000000}$

Weight of preference shares = 0.2 or 20%.

- Weight of Debentures = $\frac{\text{Market value of debentures}}{\text{Total Market value}}$

$= \frac{600000}{2000000}$

$= 0.3$ or 30%.

Now, we can calculate the WACC using the weighted average of the cost of each component.

- WACC = (weight of Equity x cost of equity) + (weight of preference shares x cost of preference shares) + (weight of debentures x cost of debentures)

WACC = (0.5 x 0.151) + (0.2 x 0.1) + (0.3 x 0.078)

= 0.0755 + 0.02 + 0.0234

= 0.1189 or 11.89%.

2) Calculate the revised WACC after the financing decision.

- To calculate the revised WACC, we need to determine the new weights and costs of equity and debentures.

∴ New weight of equity (we) = $\frac{\text{Number of equity shares} \times \text{Revised market price}}{\text{Total market value}}$

$= \frac{(10000 \times 105)}{2000000}$

$= \frac{1050000}{2000000}$

$= 0.525$ or 52.5%.

a) Revised cost of equity =
using the DDM =
Dividends per share = Rs. 12
Market price share = Rs 105
Dividend Growth Rate = 6%

Revised cost of equity = (12/105) + 0.06 = 0.1657

b) weights = The market value of equity shares will change due to the decline in the market price per share.

Equity shares market value = 10000 x 105
= Rs 1050000

Q3 A) To calculate the degree of operating leverage (DOL) financial leverage (DFL) and combined leverage (DCL) we can use the following formulas.

i) DOL = contribution margin / operating Income
ii) DFL = operating Income / Earnings Before Interest and Taxes (EBIT)
iii) DCL = DOL x DFL

- First let's calculate the contribution margin operating cycle & EBIT :-
- contribution margin = Sales - variable costs.
= (10000 units x Rs. 2) - (10000 units x Rs 70000)
- contribution margin - HK = 130000
- operating Revenue = 130000 ~~+~~ 130000000

Operating Income = contribution margin - Fixed costs
= 1300000 - 1000000
Rs. 30,000

• EBIT = operating Income + Interest charges
= Rs 30,000 + 3668
= 33668

CNow, we can calculate the degree of operating leverage (DOL):

* DOL = Contribution margin / operating income
= 1300000 / 80000
DOL = 4333

* Now, we can calculate the combined leverage (DCL) =

DCL = DOL x DFL
= 4.333 x 0.891
DCL = 3.860

Therefore the degree of operating leverage (DOL) is approximately 4.333 the financial leverage (DFL) is approximately 0.891 and the combined leverage (D.DCL) is approximately 0.891 and the combined leverage (DCL) is approximately 9.860

CCE-4

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16/30

Q.1] 1] Nominal value of debenture (N) = Rs. 10,00,000
2] Nominal value per debenture = Rs. 100
3] Interest Rate (I) = 12%.
4] Tax rate = 35%.

Cost of debt after tax = Cost of deb ⊗ (1 - tax rate)

a] 1) If debentures are issued at par
Cost of Coupon = Cost of Debt = 12%.

Cost of debt after tax = 12% × (1 - 35% = 7.8%)

2] If debentures are issued at 10% discount

Cost of debt = Coupan Payment ⊕ Discount / Nominal Value ⊖ Discount

- Coupon Payment = FV × I
= 100 × 12%
= 12 Rs.

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- Discount = Nominal Value × Discount rate
  = 100 × 10%.
  = RS. 10

∴ Cost of Debt = $\frac{(12+10)}{(100-10)} = \frac{22}{90}$

= 24.44%.

- Cost of debt after tax = 24.44% × (1 − 35%.)
  = 15.91%.

3] If debenture are issued at 10%. Premium

* Effective cost of debt = $\frac{\text{Coupon payment} \ominus \text{Premium}}{\text{Nominal value} + \text{Premium}}$

Premium = Nominal value × Premium rate
= 100 × 10%. = RS 10.

Cost of Deb = $\frac{(12-10)}{(100+10)} = \frac{2}{110}$

= 1.82%.

Cost of Deb after tax = 1.82% × (1 − 35%.)

= 1.18%.

Q.1 B) (a) 1) Divident = Rs. 50

2) Current share price = Rs. 250

Lets, Cost of equity is (Ke) & Discount model (DDm)

$$Ke = \frac{50}{250} = 20\%.$$

(b) Growth rate in dividend is 10% p.a.

Growth rate of dividend = 10% = 0.10

$$Ke = \frac{50}{250} + 0.10 = 0.3 \text{ or } 30\%.$$

i.e. The cost of equity = 30%.

Q.2] A]

Calculation of WACC

a) Cost of equity = (Dividend / market price) + (Dividend Growth rate)

1) Dividend = Rs. 10 per share

2) market price = Rs. 110 per Share

3) Dividend growth rate = 6%.

$$\text{Cost of equity} = \left(\frac{10}{110}\right) + 0.06$$

$$= 0.091 + 0.06$$

$$= 0.157 \text{ or } 15.1\%.$$

b) If brokerage is paid at 2%. when the issue is at par

The cost of debentures issued at par remains same but we need to deduct the brokerage cost from proceeds of the issue.

* Brokerage = Nominal value × Brokerage rate
= 100 × 2%.
= Rs. 2

* Proceeds from the issue = Nominal value ⊖ Brokerage
= 100 − 2
= Rs. 98

Cost of debt = Coupon rate
= 12%.

Cost of debt after tax = 12% × (1 − 35%.)
= 7.8%.

* weight of debenture = $\frac{\text{market value of debenture}}{\text{Total market value}}$

$= \frac{6,00,000}{20,00,000}$

$= 0.3$ or 30%.

Now, the WACC using weighted averaged of the cost of each component.

* WACC = (weight of equity) x (cost of equity) + (weight of Preference shares x cost of preference share) + (weight of debentures x cost of debeberture)

$= (0.5 \times 0.151) + (0.2 \times 0.1) + (0.3 \times 0.078)$

$= 0.0755 + 0.02 + 0.0234$

$= 0.1189$ or 11.89%.

2] calculate revised WACC after the financing decision.

∴ New weight of equity (we):-

$= \frac{\text{No. of equity share} \times \text{Revised market price}}{\text{Total market value}}$

$= \frac{(10,000 \times 105)}{20,00,000}$

b) Cost of preference shares = 10%.
The cost of preference share is simply the fixed dividend rate

c) Cost of Debenture = $\frac{\text{(Interest Exp} \times (1 - \text{Tax rate}))}{\text{market value of Debentures}}$

1) Interest Exp = 12% = 72000
2) Tax rate = 35%.
3) market value of debenture = ₹ 6,00,000

Cost of debentures = 0.078 or 78%.

d) weights of each component.

* weight of equity = $\frac{\text{market value of equity}}{\text{Total market value}}$

$= \frac{10,00,000}{20,00,000}$

$= 0.5$ or 50%.

* weight of Preference Share = $\frac{4,00,000}{20,00,000}$

$= 0.2$ or 20%.

$= \frac{10,50000}{20,00,000}$

$= 0.525$ or 52.5%.

a) Revised cost of equity:-

Divident per share = RS.12

market share price = RS.105

Dividend Growth rate = 6%.

Revised cost of equity $= \left(\frac{12}{105}\right) + 0.06$

$= 0.1657$

b) weights = The market value of equity share will change due to decline in the market price per share.

Equity share market value $= \frac{10000 \times 105}{10,50,000}$

Q.3) A) Let, Degree of operating leverage (DOL)
Financial Leverage (DFL)
Combined leverage (DCL)

- First Let's calculate the contribution margin, operating income & EBIT

- Contribution margine = Sales ⊖ variable cost
= (10,000 units x Rs. 2) - (10000 x 0.7)
= 2,00,000 - 70000
∴ Contribution margine = Rs. 1,30,000

- Operating Income = Contribution margine ⊖ fixed cost
= Rs. 1,30,000 ⊖ 1,00,000
= Rs. 30,000

- EBIT = operating Income + Interest charges
= 33668

- Degree of operating leverage (DOL)

$$DOL = \frac{\text{Contribution margine}}{\text{Operating income}}$$

$$= \frac{1,30,000}{30,000}$$

$$= 4.333$$

- Now, calculate the financial leverage (DFL)

$$DFL = \frac{\text{operating Income}}{EBIT}$$

$$= \frac{30,000}{33668}$$

$$= 0.891$$

- Calculate the combined leverage (DCL)

$$DCL = DOL \times DFL$$

$$= 4.333 \times 0.891$$

$$DCL = 3.860$$

- Calculate the combined leverage (DCL)

$$DCL = DOL \times DFL$$

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Subject :- Financial Management.
CCE-4.

16/30

A] Given Information :-
i) Debenture value = 1,00,000
ii) Interest = 12%
iii) Face value = 100 each
iv) No. of years = 7.
v) Tax Rate = 35% ⇒ 0.35
vi) Brokerage = 2%.

a) At par :- $K_d = \frac{I(1-t) + (RP-NP)/N}{(NP+RP)/2}$

$= \frac{12(1-0.35) + (100-100)/7}{(100+100)/2} \times 100$

$= \frac{7.8+0}{100} \times 100$

$= 7.8\%$.

10% Discount :- $= \frac{12(1-0.35) + (100-90)/7}{(100+90)/2} \times 100$

$= \frac{7.8+1.43}{95} \times 100$

$= 9.72\%$

10% Premium :- $= \frac{12(0.35) + (100-110)/7}{(100+110)/2} \times 100$

$= \frac{7.8-1.43}{105} \times 100$

$= 6.07\%$.

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(b) Issued at par with brokerage of 2%.

$$= \frac{12(1-0.35) + (100-98)/7 \times 100}{(100+98)/2}$$

$$= \frac{7.8 + 0.28}{99} \times 100$$

$$= 8.17\%$$

★ Summary :-

a) i) Par = 7.8%
ii) 10% discount = 9.72%
iii) 10% premium = 6.07%
b) at par with brokerage = 8.17%

B] Given Information

a) i) FV = 100
ii) MPS (P_0) = 250
iii) D_0 = 50
iv) G = 0%
v) $D_1 = 50 \times (1+0) = 50$

$$K_e = \frac{D_1}{P_0} + G$$

$$= \frac{50}{250} + 0\% = 0.2 \times 100 = 20\%$$

$= \frac{55}{250} \times 100$
$= 0.32 \times 100$
$= 32\%$

b) i) FV = 100 ii) P_0 = 250 iii) D_0 = 50
iv) G = 10% v) $D_1 = 50 \times (1+10\%) = 55$

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A] 1) Given Information :-

i) $P_0 = 110$

ii) $D_1 = 10$

iii) $G = 6\%$

1) $Ke = \frac{D_1}{P_0} + G = \frac{10}{110} + 0.06 \times 100 = 15\%$ (cost of equity)

2) $Kp = 10\%$

3) Kd (After tax) $= Kd \times (1 - tax)$
$= 12 \times (1 - 0.35) = 7.80\%$

Source	Amount	Weight	Specific Cost	WACC
1) Equity Share	1000000	0.50	15.09	7.54
2) 10% Pref Share	400000	0.20	10.00	2.00
3) 12% Debenture	600000	0.30	7.08	2.36
Total	2000000	1.00		11.88%

$\therefore WACC = 11.88\%$

2) Revised WACC :-

$Ke = \frac{12}{105} + 0.06 \times 100 = 17.43\%$

$Kp = 10\%$, Debenture $Kd = 7.8\%$

Term Loan $= Kd = 14.1 \times (1 - 0.35) = 9.10$

Source	Amount	Weight	Specific	WACC
1) Equity share	1000000	0.34	17.43	5.93
2) 10% pref share	400000	0.13	10.00	1.30
3) 12% Debenture	600000	0.20	7.80	1.56
4) 14% term loan	1000000	0.38	9.10	3.50
Total	3000000	1.00		11.79

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B] JKL Ltd.

i) Given Information

i) MPS (P_0) = ₹ 20.

ii) D_1 = ₹ 2

iii) G = 5 %

iv) Tax = 35 %

$$K_e = \frac{D_1}{P_0} + G \times 100$$

$$= \frac{2}{20} + 0.05 \times 100$$

∴ K_e = 15 %.

v) K_p = 11.5 %

vi) K_d = 10 × (1 − 0.35) = 6.5 %.

Sources	Amount	Weight	Specific	WACC
1) Equity Share	40,00,000	0.500	15.00	7.50
2) 11.5 % Pref. sh.	10,00,000	0.125	11.50	1.438
3) 10 % Debenture	30,00,000	0.375	6.50	2.438
Total	80,00,000	1.000	—	11.38 %

∴ WACC = 11.38 %.

2) WACC in Case of additional debt of 20,00,000.

$$K_e = \frac{2.40}{16} + 0.05 \times 100$$ ∴ K_e = 20 %

Cost of new debt 12 % Deb. = 12 × (1 − 0.35

= 7.8 %

Sources	Amount	Weight	Specific	WACC
1) Equity Share	40,00,000	0.40	20.00	8.00
2) 11.5 % pref. sh.	10,00,000	0.10	11.50	1.15
3) 10 % Deb.	30,00,000	0.30	06.50	1.95
4) 12 % Deb.	20,00,000	0.20	7.80	1.56
Total	1,00,00,000	1.00	—	12.66

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202 (Gc-08) Financial Management.

~~Concurrent~~ Comprehensive Concurrent Evaluation CCE-5.

Shivanjali Sadashiv Jadhav.
2224437.
MBA - 1st Year
Div-B.

21/30

II. A statement showing cash flow after tax before depreciation.

Year	Cash Flow	Depⁿ	CFADBT	Tax (55%)	CFADAT	CFATBD	Cumulative Frequency.
1	10,000	10,000	0	0	0	10000	10000
2	11,000	10,000	1000	550	450	10450	20450
3	14,000	10,000	4000	2200	1800	11800	32250
4	15,000	10,000	5000	2750	2250	12250	44500
5	25,000	10,000	15,000	8250	6750	16750	61250
					11250		

* Depreciation = $\frac{\text{Cost of Asset} - \text{scrap value}}{\text{Life of assets}}$

Depreciation = $\frac{50000 - 0}{5}$ = 10000 Rs

1) Payback period.

Particulars.	Amount (₹)
Cost of Machine.	50,000
(-) Amount recovered upto 4th year	44,500
Balance to be covered in 5th year	5500

Cashflow in 5th year is Rs 16750

$$\text{Payback period} = 4 + \frac{5500}{16750} = 4.32 \text{ year.}$$

2) Average Rate of Return

$$ARR = \frac{\text{Avg. Annual Earnings} - \text{Dep}^n}{\text{Avg. Investments}} \times 100$$

$$\text{Avg. Investment} = \frac{\text{Initial Investment}}{2}$$

$$= \frac{50000}{2} = 25000 \text{ Rs}$$

$$ARR = \frac{11250/5}{25000} \times 100$$

$$= \frac{2250}{25000} \times 100$$

$$ARR = 9\%$$

3) Net Present Value Cost of capital 10%).

Year	CFATBD	PVF at Rs1 @10%	PV of Cash Flow.
1	10,000	0.909	9090
2	10,450	0.826	8632
3	11,800	0.751	8862
4	12,250	0.683	8367
5	16,750	0.621	10402
			45,553

Net present value = Present value of Cash inflow - Initial Investment.

= 45553 - 50000

Net present value. = -4447

Q2 ① Net Present Value :- (Project X)

Year	CI	PV @ 10%	Present Value of Cash Flow
1	10000	0.909	9090
2	20000	0.826	16520
3	30000	0.751	22530
4	45000	0.683	30735
5	60000	0.621	37260
			116135

NPV(X) = Present value of cash inflow - Initial Investment

= 116135 - 100000

NPV(X) = 16135.

NPV for (Project Y).

Year	CI	PVF @ 10%.	Present value of Cash flow.
1	50000	0.909	45450
2	40000	0.826	33040
3	20000	0.751	15020
4	10000	0.683	6830
5	10000	0.621	6210
			106650

NPV (Y) = Present value of cash inflow - Initial investment
= 106650 - 100000

NPV (Y) = 6650

2) Profitability Index :-

(X Project) = $\frac{\text{Present value of cash inflow}}{\text{Initial Investment}}$

(X Project) = $\frac{116135}{100000}$ = 1.161.

(Y Project) = $\frac{\text{Present value of cash inflow}}{\text{Initial Investment}}$

= $\frac{106550}{100000}$ = 1.065

(2) IRR :-

Project (X)

NPV @ 15%

Year	CI	PV @ 15%	Present value of C.I.
1	10000	0.870	8700
2	20000	0.756	15120
3	30000	0.658	19740
4	45000	0.572	25740
5	60000	0.497	29880
			99120

NPV = PV of CI − I.V.

= 99120 − 100000

NPV = (−880)

- NPV @ 14%.

Year	CI	PV @ 14%	P V of CI
1	10000	0.877	8770
2	20000	0.769	15380
3	30000	0.675	20250
4	45000	0.592	26640
5	60000	0.519	31140
			102180

NPV = PV of CI − Initial Investment

= 102180 − 100000

NPV = 2180

IRR = Min Rate of It $\left[\frac{\text{NPV of min rate}}{\text{NPV of min. Rate} - \text{NPV of max rate}}\right]$ × Difference between rate of min & max.

$= 14 + \left[\frac{2180}{2180-(-880)}\right] \times 1$

$= 14 + (0.712)$

$= 14.71\%$

(Project Y) = IRR @ 14%.

Year	Cash Inflow	PV @ 14%	PV of CI
1	50000	0.877	43850
2	40000	0.769	30760
3	20000	0.675	13500
4	10000	0.592	5920
5	10000	0.519	5790
			99220

NPV = PV of CI − PV of CO

= 99220 − 100000

NPV = (−780)

NPV @13%

Year	Cash Inflow	PV @ 13%	PV of Cash Inflow
1	50000	0.885	44250
2	40000	0.783	31320
3	20000	0.693	13860
4	10000	0.613	6130
5	10000	0.543	5430
			100990

NPV = PV of CI − PV of CO

= 100990 − 100000

NPV = −990

$$IRR = \text{Min. Rate of Int.} + \left[\frac{\text{NPV of min. rate}}{\text{NPV of min rate} - \text{NPV of max rate}}\right] \times \text{Diff}^{n} \text{ b/w min \& max rate}$$

$$= 13 + \left[\frac{990}{990-(-780)}\right] \times 1$$

IRR = 13.56%

Q3] 1) Discounted Payment Period.

[Project A]

Year	CI	PV@ 16%	PV of CI	Cf.
1	−	0.862	0	0
2	80000	0.743	22290	22290
3	132000	0.641	84612	106902
4	84000	0.552	46368	153270
5	84000	0.476	39984	193254

Particulars	Amount (₹)
Cost of Project A	135000
(−) Recovered upto 3rd year	106902
∴ Balance	28098

The amount recovered in 4th year ₹ 28098

$$\therefore PBP = 3 + \frac{28098}{46368}$$

∴ PBP = 3.61 years

2) NPV

NPV = PV of CI − PV of CO

= 193254 − 135000

NPV = ₹ 58254.

3) PI

$PI = \frac{PV \text{ of } CI}{PV \text{ of } CO} = \frac{193254}{135000} = 1.43.$

1) Discounted Payback Period.
(Project B)

Year	CI	PV@16%	PV of CI	CF
1	60000	0.862	51720	51720
2	84000	0.743	62412	114132
3	96000	0.641	61536	175668
4	102000	0.552	56304	231972
5	90000	0.476	42840	274812

Particulars	Amount (₹)
Cost of project B	240000
(-) Amt recovered in 4th year	231972
∴ Balance	8028

∴ The amount recovered in 5th year ₹ 8028

$\therefore PBP = 4 + \frac{8028}{42840}$

∴ PBP = 4.19 years

2) NPV

NPV = PV of CI − PV of CO

= 274812 − 240000

NPV = ₹ 34812

3) PI

$$PI = \frac{PV \text{ of } CI}{PV \text{ of } CO} = \frac{274812}{240000} = 1.15.$$

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Div :- 'B'
Roll No :- FYMBA2224503
Sub :- 202 (GC-08) Financial Management

19/30

Comprehensive Concurrent Evaluation-5

Q.1. A Standard showing Cash flow after tax before Depreciation.

Year	Cash Flow	Depⁿ	CFADBT	Tax [55%]	CFADAT	CFATBD	Cumulativ Freqeuncy
1	10,000	10,000	0	0	0	10,000	10,000
2	11,000	10,000	1000	550	450	10,450	20,450
3	14,000	10,000	4000	2200	1800	11,800	32,250
4	15,000	10,000	5000	2750	2250	12,250	44,500
5	25,000	10,000	15000	8250	6750	14,750	61,250
					11,250		

WN:- Depreciation = $\frac{\text{Cost of assets} - \text{Scrape value}}{\text{life of assets}}$

$= \frac{50,000 - 0}{5}$

$= ₹\ 10,000$

1) Pay back Period (PBP)

Particular	Amount
Cost of Machinery	50,000
(Less)- Amount recovered up to 4th year	44,500
Balance to be recovered in the 5th year	5500
Cash Flow in the 5th year is 16,750	
Payback Period = $4 + \frac{5500}{16,750} = 4.32$ years.	

Payback Period is 4.32 years.

2) Average Rate of Return (ARR)

ARR = $\frac{\text{Average Annual Earning} - \text{Depreciation}}{\text{Average investment}}$

Average Investment = $\frac{\text{Initial investment}}{2}$

$= \frac{50,000}{2} = 25,000$

$\therefore ARR = \frac{\frac{11250}{5}}{25,000} \times 100$

$= \frac{2250}{25,000} \times 100$

ARR = 9%

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3. Net Present Value (NPV) (Cost of Capital 10%)

Year	CFATBD	PV of ₹ 1 @ 10%	PV of cash flow
1	10,000	0.909	9090
2	10,450	0.826	8632
3	11,800	0.751	8862
4	12,250	0.683	8367
5	16,750	0.621	10402
			45,353

NPV = Present Value of Cash Inflow − Present Value of Cash Outflow

= 45,353 − 50,000

NPV = −4647

Q.2

Statement Showing Present Value for Project X & Y

Year	PVF @ 10%	Project X		Project Y	
		CI	PV	CI	PV
1	0.909	10,000	9090	50,000	45,450
2	0.826	20,000	16,520	40,000	33,040
3	0.751	30,000	22,530	20,000	15,020
4	0.683	45,000	30,735	10,000	6830
5	0.621	60,000	37,260	10,000	6210
			1,16,135		106,550

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1) NPV (x) = Present Value of CI - Present Value of CO
= 1,16,135 - 1,00,00
= 16,135 (x)

NPV (Y) = Present Value of CI - Present Value of CO
= 106,550 - 1,00,000
= 6550 (Y)

2) Profitability Index (PI) :-

- PI (x) = PV of CI / PV of CO
= 1,16,135 / 1,00,000
= 1.16135

- PI (Y) = Present value of Cash Inflow / Present value of Cash Outflow

= 106,550 / 1,00,000

= 1.0655

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3) IRR (x)

Year	PVF @ 15%	CI	PV
1	0.870	10,000	8700
2	0.756	20,000	15,120
3	0.658	30,000	19,740
4	0.572	45,000	25,740
5	0.497	60,000	29,820
			99,120

- NPV @ 15% = PV of CI − PV of CO
  = 99120 − 1,00,000
  = ₹ −820

Year	PVF @ 14%	CI	PV
1	0.877	10,000	8770
2	0.770	20,000	15380
3	0.675	30,000	20,250
4	0.592	45,000	36,640
5	0.519	60,000	31,140
			1,02,180

- NPV @ 14% = PV of CI − PV of CO
  = 1,02,180 − 1,00,000
  = ₹ 2180

- IRR (x) = mini. interest Rate + (NPV at mini rate / (NPV at Min − NPV at max)) × different bet' min & max Rate

$$= 14 + \left(\frac{2180}{2180 - (-880)}\right) \times 1$$

$$= 14.71\ \%$$

4) IRR (Y) :

Year	PVF @ 13 %	CI	PV
1	0.885	50,000	44,250
2	0.783	40,000	31,320
3	0.693	20,000	13,660
4	0.613	10,000	6,130
5	0.543	10,000	5,430
			100.990

- NPV @ 13 % = PV of CI − PV of C.O.
  = 100.990 − 1,00,000
  = 990

Year	PVF @ 14 %	CI	PV
1		50,000	43,850
2	0.877	40,000	30.760
3	0.769	20,000	13,500
4	0.675	10,000	5,920
5	0.592	10,000	5,190
	0.519		99.220

NPV @ 14 % = PV of CI − PV of CO
= 99,220 − 1,00,000
= ₹ (−780)

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- IRR (Y) = Mini rate of interest + (NPV at mini rate / (NPV of mini rate − NPV of max rate)) × different bet^n mini & max rat

$$= 13 + \left(\frac{990}{990-(-780)}\right) \times 1$$

$$(IRR) = 13.56\%$$

Q.3 Discount Payback Period

- Project (A)

Year	CI	PVF @ 16%	PV of CI	CI
1	-	0.826	0	0
2	30,000	0.8463	22,290	22,290
3	1,32,000	0.641	84,413	1,06,902
4	84,000	0.552	46,368	1,53,270
5	84,000	0.476	39,984	1,93,254

1) Pay back Period

Particular	Amount
Cost of Project 'A'	1,35,000
(less) - recovered upto 3rd year	1,06,902
* Balance to be recoverd in the 4th year	28,098

Payback Period = $3 + \frac{28098}{46368}$

PBP = 3.61 year

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2) NPV = PV of CI − PV of CO
= 193,254 − 135,000
= 58,254.

3) PI = PV of CI / PV of CO = 193,254 / 1,85,000 = 1.43

Project B :

Year	CI	PV @ 16%	PV of CI	CF
1	60,000	0.862	51.720	51720
2	84,000	0.743	62 417	114132
3	96,000	0.841	61,536	175668
4	1,02,000	0.552	56.304	235972
5	90,000	0.476	42840	2,74,812

① Payback Period :

Particular	Amt
Cost of Period 'B'	2,40,000
(Less) Record in the 5th year	231972
	8,028
Cast flow in the 5th year =	626

Payback Period = 4 + 8028/42,840

= 4.19 years

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② NPV = PV of CI = PV of CI / PV of CO

= 247812 / 240,000

= 34812

④ PI = PV of CI / PV of CO

= 2,74,812 / 2,40,000

= 1.15%

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- Comprehensive concurent Evaluation :- 5

- Name : Priti Anil Shinde
- Roll no : 2224493 Div B
- class : MBA-I
- course : Financial Management.

Sub

Que. 1 A Statement showing cash flow after tax before Depreciation.

Year	cash Flow	Depⁿ	CFADBT	Tax (55%)	CFADAT	CFATBD	Commulative. Frequenc
1	10,000	10000	0	0	0	10000	10000
2	11,000	10000	1000	550	450	10450	20450
3	14000	10000	4000	2200	1800	11800	32250
4	15000	10000	5000	2750	2250	12250	44500
5	20000	10000	15000	8250	6750	16750	61250
					11250		

- Depreciation = cost of assets - scrap value / life assets

$$= \frac{50,000 - 0}{5}$$

Depreciation = ₹ 10,000

1] Pay back Period (PBP) :-

Particulars	Amount
cost of machine	50,000
Less: Amt. received upto 4th year	44,500
Balance to be recovered in the 5th year	5,500
Cash flow in the 5th year is	16750

pay back Period = $4 + \frac{5500}{16750} = 4.32$ y.

The pay back period is 4.32 Years.

2] Average Rate of Return (ARR) :-

$$ARR = \frac{\text{Avg. Annual Earning} - \text{Depreciation}}{\text{Avg. Intrest}} \times 100$$

$$\text{Avg. Investment} = \frac{\text{Inital Investment}}{2}$$

$$= \frac{50000}{2} = ₹\,25,000$$

$$\therefore ARR = \frac{\frac{11250}{5}}{25000} \times 100$$

$\therefore$ ARR = 9 %.

3] Net Present Value (NPV) (cost of capital 10%.) :-

Year	CFATBD	PV at ₹1 @ 10%	PV of cash flow
1	10,000	0.909	9090
2	10,450	0.826	8632
3	11,800	0.751	8862
4	12,250	0.683	8367
5	16,750	0.621	10,402
			45353

NPV = Present value of cash inflow − Present value of cash outflow

NPV = 45,353 − 50000

NPV = −4647

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Que. 2 Statement Showing present value for Project X and Y.

Year	PVF @ 10%	Project X		Project Y	
		CI	PV	CI	PV
1	0.909	10,000	9090	50,000	45,450
2	0.826	20,000	16520	40000	33,040
3	0.751	30,000	22530	20000	15,020
4	0.683	45,000	30735	10000	6830
5	0.621	60,000	37260	10000	6210
			1,16,135		1,06,550

1] Net Present value :-

i) $NPV_{(X)}$ = Present value of cash inflow - Present value of cash outflow

$NPV_{(X)}$ = 1,16,135 - 1,00,000

$NPV_{(X)}$ = ₹ 16135

ii) $NPV_{(Y)}$ = 1,06,550 - 1,00,000

$NPV_{(Y)}$ = ₹ 6550

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2] Profitability Index (PI) :-

- $PI_{(X)} = \frac{\text{Present value of cash ~~outflow~~ Inflow}}{\text{Present value of cash outflow}}$

$= \frac{1,16,135}{1,00,000}$

$\boxed{PI_{(X)} = 1.16135}$

- $PI_{(Y)} = \frac{1,06,550}{1,00,000}$

$\boxed{PI_{(Y)} = 1.06550}$

3] IRR :-

Year	PVF@ 15%	CI	PV
1	0.870	10,000	8700
2	0.756	20,000	15120
3	0.658	30,000	19740
4	0.572	45,000	25740
5	0.497	60,000	29820
			99120

$\therefore$ NPV @ 15% = PV of CI - PV of CO

= 99120 - 100000

$\boxed{\text{NPV @ 15\%} = ₹ -820}$

Year	PVF @ 14 %	CI	PV
1	0.877	10000	8770
2	0.770	20000	15380
3	0.675	30000	20250
4	0.592	45000	26640
5	0.519	60000	31140
			1,02,180

- NPV @ 14 % = PV of CI − PV of CO
  = 1,02,180 − 1,00,000
  NPV @ 14 % = ₹ 2180

∴ NPV @ 14 % = ₹ 2180

- $IRR = \text{min. Rate of Intrest} + \frac{\text{NPV at min Rate}}{\text{NPV at min Rate} - \text{NPV at max. Rate}} \times \text{Diff}^{n} \text{ bet min. rate \& max. Rate}$

$$IRR_{(X)} = 14 + \frac{2180}{2180 - (-880)} \times 1$$

$$IRR_{(X)} = 14.71\ \%$$

4] IRR (Y) :-

Year	PV @ 13 %	CI	PV
1	0.885	50000	44250
2	0.783	40000	31320
3	0.693	20000	13660
4	0.613	10000	6130
5	0.543	10000	5430
			1,00,990

- NPV @ 13 % = PV of CI - PV of CO

= 100990 - 100000

NPV @ 13 % = 990

Year	PV @ 14 %	CI	PV
1	0.887	50000	43850
2	0.769	40000	30760
3	0.675	20000	13500
4	0.592	10000	5920
5	0.519	10000	5190
			99,220

- NPV @ 14 % = PV of CI - PV of CO

= 99220 - 100000

NPV @ 14 % = ₹ (-780)

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- $IRR_{(Y)}$ =

$$IRR_{(Y)} = \text{min rate of Intrest} + \frac{\text{NPV at min. Rate}}{\text{NPV at min. Rate} - \text{NPV at max. Rate}} \times \text{Diff}^{n} \text{ Bet}^{n} \text{ min \& max. Rat}$$

$$= 13 + \frac{990}{990 - (-780)} \times 1$$

$IRR_{(Y)} = 13.56\%$

ue. 3 ① Discounted Payback Period :-

→

- Project A

Year	CI	PVF@ 10%	PV of CI	CF
1	-	0.862	0	0
2	30000	0.743	22290	22290
3	132000	0.641	84612	106902
4	84000	0.552	46368	153270
5	84000	0.476	39984	193254

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1] Payback Period :-

Particulars	Amount
Cost of Project 'A'	135000
Less: Recovered ~~in~~ Amt. upto 3rd year	106902
Balance to be recovered in the 4th year	28098
Cash flow in the 4th year is	28098

payback Period = $3 + \frac{28098}{46368}$

∴ PBP = 3.61 Years.

2] NPV :-

NPV = PV of CI - PV of CO

= 193254 - 135000

NPV = ₹ 58254

3] PI :-

$$PI = \frac{PV\ of\ CI}{PV\ of\ CO}$$

$$= \frac{193254}{135000}$$

PI. = 1.43

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• Project B

Year	CI	PVF @ 16%	PV of CI	CF
1	60000	0.862	51720	51720
2	84000	0.743	62412	114132
3	96000	0.641	61536	175668
4	102000	0.552	56304	231972
5	90000	0.476	42840	274812

1] Payback Period :-

Particulars	Amount
Cost of Project 'B'	240000
Less : Amt recovered in the 4th year	231972
Balance to be recovered upto in the 5th year	8028
Cash Flow in the 5th year	8028
Payback Period = $4 + \frac{8028}{42840}$	
= 4.19 years	

2] NPV = PV of CI − PV of CO

NPV = 274812 − 240000

NPV = ₹ 34812

3] PI :-

$$PI = \frac{PV \text{ of } CI}{PV \text{ of } CO}$$

$$PI = \frac{274812}{240000}$$

PI = 1.15%

202 : Financial Management (CCF-6)

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Name : Kuskar Rutuja Shripad
Roll No :- 2224460
Div :- B
MBA (Sem-II)

18/30

Q.1 A] Comparative Statement

Statement showing Comparative Income statement

Particulars	2021	2022	Absolute	% Chang
Revenue from operations	2288232	2462002	173770	7.59
(+) other Income	35745	98493	62748	175.54
∴ Total Income	2323977	2560495	256518	10.18
(-) Cost of Material consume	791211	875224	84013	10.61
pur. of stock in Trade	82116	65668	(16448)	(20.03)
employee Benefit exp^n	430517	460442	29925	6.95
Depreication provision and other exp^n	566551	630825	64274	11.34
∴ EBIT	453582	528336	74754	16.48
(-) Interest charges	25917	5820	(20097)	(77.54
EBT	427665	522516	94851	22.18
(-) Tax charges	103793	14446	(89347)	(86.08
∴ EAT	323872	508070	184198	56.87

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B] Statement showing Comparative Balancesheet.

Particulars	2021	2022	Absolute Change	% Change
A] Assets				
Property, Plant, equipment	688514	687671	(843)	(0.12
Goodwill & other Intangible	223034	236211	13177	5.91
Long Term Financial Assets	156456	234480	78024	49.87
Others Non-Current Assets	70635	181464	110829	156.90
∴ Other fixed Assets	1138639	1339826	201187	145.12
Inventories	1667300	1434728	(232572)	(13.95)
Trade Receivables	566805	464153	(102652)	(18.11)
Short term financial Assets	946330	884820	(61510)	(6.50)
Cash & Bank Balance	717735	1434772	717037	99.9
Other Current Assets	139592	280899	141307	101.23
∴ Total Current Assets	4037762	4499372	346610	85.73
Total Assets	5176401	5839108	662797	12.80
B] Liabilities				
Equity share capital	33439	33439	0	0
Reserve & Surplus	1509342	1898249	388907	25.77
∴ Shareholder fund	1542781	1931688	388907	25.77
(+) Long term Borrowings	49560	52711	3151	6.36
provision	1042734	1352545	309811	29.71
∴ Capital Employed	2635075	3336944	701869	26.63
(+) Trade payables	225560	255761	30201	13.39
Short term Borrowings	907	0	(907)	(100)
Short term Financial liab.	195282	185360	(9922)	(5.08
provision for Tax	435860	585610	149750	34.36
Other Current Liabilities	1683717	1475523	(208194)	12.37
∴ Total Current Liabilities	2541326	2502254	(39072)	(1.54)
∴ Total Liabilities	5176401	5839198	662797	12.80

2 → A] Liquidity Ratio -

1. Current Ratio = Current Assets / current Liabilities

CR (2022) = (14,34,728 + 464,153 + 384,820 + 280,899) / (255,761 + 185,360)

= 2864,600 / 441,121

= 6.49 times

CR (2021) = (1667,300 + 566 805 + 946,330 + 139,592) / (225,560 + 195,282)

= 3319.027 / 420.842

= 7.88 times

2. Quick Ratio = (Liquid Assets / current liabilities)

QR = (2864.600 - 1434,728) / 441,121

= 1429,872 / 441,121

= 3.24 times

QR (2021) = (3319,027 - 1667,300) / 420,842

= 3.92 times

VEDAS

3. Super quick Ratio = Super quick Assets / Current liabilities

SQA = Cash & bank Balance + Marketable securities

SQR (2022) = $\frac{1434,772}{441,121}$

= 3.25 times

SQR (2021) = $\frac{717.735}{420,842}$

= 1.71. times.

B] Efficiency Ratios –

4. Inventory Turnover Ratio = $\frac{\text{Cost of Goods Sold}}{\text{Average Inventory}}$

Avg Inventory (2022) = $\frac{(1434,728 + 1667.300)}{2}$

= 1551.014

ITR (2022) = $\frac{875,224}{1551.014}$

= 0.565 times

Avg Inventory (2021) = $\frac{(1667,300 + 566,805)}{2}$ = 1117.053

ITR = $\frac{791,211}{1117,053}$ = 0.708 times.

VEDAS

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Date

5. Debtors Turnover Ratio = $\frac{\text{Net Annual credit Sales}}{\text{Avg Trade Debtors}}$

Avg Trade Debtors (2022) = $\frac{(464,153 + 566,805)}{2}$

= 515,497

DTR (2022) = $\frac{2462,002}{515,479}$ = 4.78 times

Avg Trade Debtors (2021) = $\frac{(566,805 + 464,153)}{2}$

= 515,479

DTR (2021) = $\frac{2288,232}{515,479}$ = 4.44 times.

6. Asset Turnover Ratio = $\frac{\text{Net Sales}}{\text{Avg total Assets}}$

ATR (2022) = $\frac{2462,002}{(687,671 + 236,211 + 234,480 + 181.464 + 1434,728 + 464,153 + 834,820 + 280.899)}$

= $\frac{2462,002}{4109,428}$ = 0.587 times

ATR (2021) = $\frac{2288,232}{(688,514 + 223,034 + 156456 + 70,675 + 1667,300 + 666,805 + 946,320 + 280,891)}$

= $\frac{2288,232}{3993,666}$ = 0.573 times.

6] Profitability Ratio –

7. Gross profit Ratio = $\frac{\text{Gross Profit}}{\text{Net Sales}} \times 100$

GPR (2022) = $\frac{(2462,002 - 875,224)}{2462.001} \times 100$

= 64.47%

GPR (2021) = $\frac{(2288,232 - 791,211)}{2288,232} \times 100$

= 65.47%

8. Net profit Ratio = $\frac{\text{Net profit}}{\text{Net Sales}} \times 100$

NPR = $\frac{508,070}{2462,002} \times 100$

= 20.63%

NPR (2021) = $\frac{323,872}{2288,232} \times 100$

= 14.15%

9. Return on Assets = $\frac{\text{EAT}}{\text{Total Assets}} \times 100$

= $\frac{508,070}{5602,987} \times 100$

= 9.07%

(2021) = (4956.0 + 1042.734) / 2635.075

= 0.41 times

13] equity Ratio = Shareholders equity / Total funds

(2022) = 1931.688 / 3336.944 = 0.58 times

(2021) = 1542.781 / 2635.075 = 0.58 times

14] proprietory Ratio = Shareholders equity / Total funds

(2022) = 1931.688 / 3336.944 = 0.58 times

(2021) = 1542.781 / 2635.075 = 0.58 times

executive summary and financial position analysis

1] liquidity Ratio : HAL's liquidity position improved in the financial year 2021-22 as evident from the significant increase in cash and bank balance. short term financial assets also decreased slightly indicating a more efficient management at short term liquidity. However the short term financial liabilities remained relatively stable.

10] Operating profit Ratio = $\frac{EBIT}{Net\ sales} \times 100$

OPR = $\frac{528.336}{2462.002} \times 100$

= 21.46%.

OPR (2021) = $\frac{453.582}{2288.232} \times 100$

= 19.82%.

D] long Term Solvency Ratio :

11] Debt equity Ratio = $\frac{long\ term\ Debt}{Shareholders\ fund}$

D/E ratio (2022) = $\frac{(52711 + 1352,545)}{1931.688}$

= 0.73 times.

D/E ratio (2021) = $\frac{(49560 + 1042,734)}{1931.688}$

= 0.71 times.

12. Debt Ratio = $\frac{Outsiders\ fund}{Total\ fund}$

(2022) = $\frac{(52,711 + 1352,545)}{3336,944}$

= 0.42 times.

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3. Profitability Ratio = HAL's profitability improved in the financial year 2021-22 as indicated by the increase in Revenue from operations & other incom However, cost of material consumed purchase of Stock In trade and employee benefit expnses also increased, which impact the net profitability. further, operating profit margin & net profit margin coould provide a more Comprehensive assessment of profitability

4. long-term Solvency - HAL's long Solvency position improved with an increase in properly plant and equipment. indicating investments in productive assets Goodwill & other intangible assets also increased reflecting the company strategic acquisition long-term borrowings & provisions and other long-term liabilities increasing, indicating additional financing & potential obligations. further analysis using Solvency ratios like debt-to-equity Ratio & interest Coverage ratio would provide a clearer picture of the company long-term solvency.

overall, HAL's financial position improved in term of liquity efficiency & long term solvency, However, a more detailed analysis using ratio calculations & Comparison with Industry bechmakers would provide deeper insights into the Company's financial performance and position

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Name :- Dnyaneshwari Shashikant Dabhade

Div :- B

22/30

Roll No. :- 2224419

subject :- Financial Management

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Q.1. Comparative statement and common size statement

(a) Comparative Income statement

Statement showing comparative Income statement (₹ in lakhs)

particulars	2021 (₹)	2022 (₹)	Absolute change	% change
Revenue from Operations	22,88,332	2462002	1,73,770	7.09
Add :- other Income	35745	98493	62748	17.54
Total Income	2324077	2560495	236518	10.18
Less :- i) cost of material consumed	791,211	875224	84013	10.61
ii) purchase of stock in Trade	82116	65668	(16448)	(20.03)
iii) Employee Benefit expenses	430517	460442	29925	06.95
iv) Depreciation, provision and other exp.	566551	630825	64274	11.34
EBIT	453582	529336	74754	16.48
Less :- Interest charges	25917	5820	(70097)	77.54
∴ EBT	427665	522516	94851	22.18
Less - Tax charges	103793	14446	(89347)	(86.08)
EAT	323872	508070	184198	56.87

(b) comparative Balance sheet

Statement showing comparative Balance sheet

particular	2021 ₹	2022 ₹	Absolute change	% change
A] Assets :-				
(1) Fixed Assets :-	688514	687671		
(i) property, plant and equipment	223034	687671	(843)	(0.12)
(ii) Goodwill & other intangible Asset	156456	236211	13177	5.91
(iii) Long Term Financial Asset	70635	234480	78024	49.87
(iv) other Non-current Asset		181464	110829	156.90
Total Fixed Asset (1)	1136639	1339826	201187	145.12
• Current Assets :-				
(i) Inventories	1667300	1939826	201187	(13.95)
(ii) Trade Receivables	566805	1434728	232572	(18.11)
(iii) short term financial Asset	946230	464153	102652	(6.50)
(iv) cash and Bank balance	717735	884820	61510	99.90
(v) other current Asset	199592	1434772	717037	101.23
Total current Asset (2)	4087.762	4499372	3461610	85.73
Total Asset (1+2)	5176401	5839.198	662797	12.80
B] Liabilities :-				
Equity share capital (₹ 10)	33439	33439	0	0
Reserve and surplus	1509342	1898249	388907	25.77
∴ shareholders funds	1542781	1931688	388907	6.36
Add :- long term Borrowings	49560	52711	3151	29.71
provision and other long term liabilities	1042734	1352545	309811	29.71
∴ Capital employed (3)	2635075	3336944	701809	26.63
Add :- current Liabilities.	225560	255761	30201	13.39

i) Trade payable	907	255761	3021	13.39
ii) short term Borrowing	195282	0	(907)	(100)
iii) short term financial liabilities	435860	185360	(9922)	(5.08)
iv) provision for tax	1683717	585610	149750	34.301
v) other current Liabilities	163717	1475523	(208194)	12.37
Total current Liabilities (4)	2541326	2502254	(39072)	1.54
Total Liabilities (3+4)	5176401	5830198	662797	12.80

(c) common size income statement

particulars	2021 (₹)	% 2021	2022 ₹	% ~~(₹)~~
Revenue from operations	2288232	98.46	2462002	96.15
Add:- other income	35745	01.54	98493	3.85
∴ Total Income	2323977	100	2560495	100
Less:- i) cost of material consumed	791211	34.05	875224	34.18
ii) purchase of stock in Trade	82116	3.53	65668	2.57
iii) Employee Benefit expenses	430517	18.53	460442	17.98
iv) Depreciation, provision and other exp.	566559	24.38	630825	24.64
∴ EBIT	453582	19.52	528336	20.63
less:- Interest	25917	1.12	5820	0.23
∴ EBT	427665	18.40	522516	20.40
Less:- Tax	103793	4.47	14,446	0.56
∴ EAT	323872	13.93	508070	19.84

(d) common size Balance sheet

Statement showing common size Balance sheet

Particulars	2021 (₹)	% 2021	2022 ₹	% 2022
A] Assets :-				
i) property, plant and Equipment	688514	13.30	687671	11.78
ii) Goodwill, and other tangible asset	223034	4.31	236211	4.05
iii) Long term financial Asset	156456	3.02	234480	4.02
iv) other Non-current Asset	70635	1.36	181464	3.18
Total Fixed Asset (1)	1138639	22.00	1339828	22.95
v) Inventories	1667300	32.21	1434728	24.57
vi) Trade receivable	566805	10.95	464753	7.96
vii) short term financial Asset	946330	18.58	884820	15.15
viii) Cash and Bank balance	717735	13.87	1434772	24.57
(ix) other current asset	139.592	78	280899	4.81
Total Asset (1+2)	4196401	100	5839198	77.00
B] Liabilities :-				
Equity share capital (₹ 10)	33.439	0.65	33439	0.57
Reserve and surplus	1509342	29.16	1898249	32.51
∴ Shareholders funds	1542781	29.80	1931688	33.08
Add :- long term Borrowings	49560	0.96	52711	0.90
provision and other long term liabilities	1042734	20.14	1352545	23.16
∴ Capital employed (3)	2635075	50.91	3336944	57.15
Add :- Current Liabilities				
i) Trade payable	225560	4.36	255761	4.38
ii) short term borrowing	907	0.02	0	0
iii) short term financial liabilities	195282	3.77	185360	3.17
iv) provision for tax	435860	8.42	585610	10.03
v) other current Liabilities	1683717	32.53	1475523	25.27
Total current liabilities (4)	2541326	49.09	2502254	42.85
Total Liabilities (3+4)	5176401	100	5839198	100

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Date

Name - Vaishnavi Govind Chafekarande
Std - MBA 2nd sem . Div B
Sub - Financial Management
Roll No - 2224414

16/30

A] Comparative statement.

a. Statement showing comparative income statement

in lakhs

Particulars	2021	2022	Absolute Change	% change
Revenue from operations	2288,232	2462,002	173779	7.59
Add: other Income	35,745	98,493	62,748	175.54
Total Income	2323977	2560495	256518	10.18
less : Cost of material consumed	791.211	875.224	84,013	10.61
Purchase of cost in trade	82116	65668	(16448)	(20.03)
Employee benefit expense	430517	460452	29925	6.95
Depreciation, provision & other expenses	566,551	630825	64274	11.34
EBIT	453582	523336	69754	16.45
less : Interest charges	25917	5820	(20097)	(77.5)
EBT	427665	525516	94851	22.16
less : Tax charges	103793	144 46	(89347)	(86.)
EAT	323872	508070	184198	56.80

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b. Statement showing comparative Balancesheet (₹ in lakhs)

	Particular	2021	2022	Absolute change	% change
A)	Assets:				
	Property, plant, equipment	688514	687671	(843)	(0.17)
	Goodwill & other Tangible Asset	233034	236211	13177	5.91
	long term Financial asset	156456	234480	78024	49.87
	other non-current assets	70635	191464	110829	156.90
	Total Fixed assets (1)	1138639	1339826	201187	14512
	Inventories	1667300	1434728	(232572)	(13.95)
	Trade Receivables	566805	464153	(102652)	(18.11)
	Short term Financial asset	946330	884820	(61510)	(6.50)
	Cash & bank balance	717735	1434772	717037	99.90
	other current Asset	139.592	280899	141307	101.23
	Total current Asset (2)	4037.762	4499.312	3461610	85.73
	Total Asset (1+2)	5176401	5839198	662797	12.80
B)	liabilities				
	Equity share Capital (Rs.10)	33.439	33439	0	0
	Reserve & Surplus	1509342	1898249	388907	25.77
	Shareholders fund	1542.781	1931688	388907	25.77
	Add: long term Borrowings	49.560	52.711	3151	6.36
	Provision & other long term liabi	1042734	1352545	309811	29.71
	Capital Employed (3)	2635075	3336944	701869	26.63
	Add: Current liabilities				
	Trade payables	225560	255761	30201	13.39
	Short term borrowings	907	0	(907)	(100)
	short term financial liability	195.282	185.360	(9922)	(5.08)
	Provision for Tax	435860	585610	149750	34.36.
	Other than liabilities	1683717	1475523	(208194)	12.37
	Total current liabilities (4)	2541.326	2502254	(39072)	(1.54)
	Total Liabilities (3+4)	5176401	5839198	662797	12.80

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B. Common size Statement.

a. Statement showing common size Income statement

(in lakhs)

Particulars	2021	%	2022	%
Revenue from operations	2288232	98.46	2462002	96.15
Add: Other Income	35745	1.54	98,493	3.85
Total Income	2323977	100	2560495	100
less: Cost of Material consumed	791241	34.05	875224	34.18
purchase of stock in Trade	82116	3.53	65668	2.57
Depreciation Provision and other Expenses	566551	24.38	630825	24.64
EBIT	453,582	19.52	528336	20.63
less: Interest charges	25917	1.12	5820	0.23
EBT	427665	18.40	522516	20.40
less: Tax charges	103793	4.47	14,446	0.56
EAT	323872	13.93	508070	19.84

15. Attendance Report

P.C.E.T.'S
S.B. PATIL INSTITUTE OF MANAGEMENT

ATTENDANCE REPORT (AY 2022-23)

202 : GC - 08 FINANCIAL MANAGEMENT | MBA -I (Semester II) | DIVISION: B

SR. NO.	ROLL NO.	NAME OF THE STUDENT	Total No. of Lectures Conducted	Total No. of Lectures Attended	% ATTENDANCE
1	FYMBAB2224401	AHIRE ROSHAN ROHIDAS	45	23	51.11
2	FYMBAB2224402	AHIRE KUNDAN SANDEEP	45	41	91.11
3	FYMBAB2224403	AMRUTKAR RUCHITA KIRAN	45	36	80.00
4	FYMBAB2224404	AZAD RIZA MUKHTAR	45	25	55.56
5	FYMBAB2224405	BABAR AISHWARYA SIDDHESHWAR	45	42	93.33
6	FYMBAB2224406	BADHE SACHIN RAJENDRA	45	32	71.11
7	FYMBAB2224407	BAGADE OMKAR BHARAT	45	31	68.89
8	FYMBAB2224408	BAKAL ANUSHKA SHARAD	45	39	86.67
9	FYMBAB2224409	BANGAR TEJAS DATTATRAYA	45	36	80.00
10	FYMBAB2224410	BANSAL KHUSH VINOD	45	0	0.00
11	FYMBAB2224411	BANSODE BHUMIKA SUNIL	45	23	51.11
12	FYMBAB2224412	BHANDARKAR PRASAD PRAVIN	45	44	97.78
13	FYMBAB2224413	BHUSE SHRUTI DATTATRAYA	45	32	71.11
14	FYMBAB2224414	CHAFEKARANDE VAISHNAVI GOVIND	45	0	0.00
15	FYMBAB2224415	CHAUDHARI PRATIKSHA DRUPAD	45	36	80.00
16	FYMBAB2224416	CHIKATE GAURAV PRABHAKAR	45	29	64.44
17	FYMBAB2224417	CHOUGULE APURVA SHANKAR	45	37	82.22
18	FYMBAB2224418	SIMRAN DHIRAJ CHOURASIYA	45	44	97.78
19	FYMBAB2224419	DABHADE DNYANESHWARI SHASHIKANT	45	39	86.67
20	FYMBAB2224420	DAHAKE DHANANJAY GAJANAN	45	26	57.78
21	FYMBAB2224421	DARWADE SHRADHA DEEPAK	45	39	86.67
22	FYMBAB2224422	DAS TANMAY MANIK	45	39	86.67
23	FYMBAB2224423	DENDAGE SIDDHESH SUBHASH	45	31	68.89
24	FYMBAB2224424	DESAI BHAGYSHREE NAMDEV	45	39	86.67
25	FYMBAB2224425	DESHMUKH ANIRUDDHA GAUTAMRAO	45	36	80.00
26	FYMBAB2224426	DESHPANDE RUTUJA GOVIND	45	39	86.67
27	FYMBAB2224427	DHANAWADE APURVA AJAY	45	36	80.00
28	FYMBAB2224428	FEGADE TEJAS GHANSHYAM	45	42	93.33
29	FYMBAB2224429	GAIKWAD RUCHA SANDIP	45	29	64.44
30	FYMBAB2224430	ARYAN ANANT GANGOTRI	45	26	57.78
31	FYMBAB2224431	GAWADE AISHWARYA BHARAT	45	33	73.33
32	FYMBAB2224432	GAWADE ANIKET RAJENDRA	45	33	73.33
33	FYMBAB2224433	GIRAM DIVYA DINKAR	45	27	60.00
34	FYMBAB2224434	GORADE RUPALI VALMIK	45	32	71.11
35	FYMBAB2224435	HAGAWANE ATHARVA ASHOK	45	36	80.00
36	FYMBAB2224436	JADHAV SHIVAM PRAKASH	45	29	64.44
37	FYMBAB2224437	JADHAV SHIVANJALI SADASHIV	45	38	84.44
38	FYMBAB2224438	JADHAV PRAJWAL BABAJI	45	25	55.56
39	FYMBAB2224439	SNEHAL BHAGAWAT JAGADHANE	45	42	93.33
40	FYMBAB2224440	JAGTAP PRERNA BALKRISHNA	45	40	88.89
41	FYMBAB2224441	JAIN YASH RAJESH	45	23	51.11
42	FYMBAB2224442	JHA ANSHU KHAGESH	45	31	68.89

SR. NO.	ROLL NO.	NAME OF THE STUDENT	Total No. of Lectures Conducted	Total No. of Lectures Attended	% ATTENDANCE
43	FYMBAB2224443	JOSHI ATHARVA VIVEK	45	28	62.22
44	FYMBAB2224444	KADAM HRUTIKA NAGESH	45	26	57.78
45	FYMBAB2224445	KADAM SHRUTI NITIN	45	39	86.67
46	FYMBAB2224446	AJAY VIJAYSINH KADAM	45	38	84.44
47	FYMBAB2224447	KADAM LAXMIKANT BALAJI	45	40	88.89
48	FYMBAB2224448	KALBHOR PAYAL RAMESH	45	31	68.89
49	FYMBAB2224449	KALDOKE PRASAD ROHIDAS	45	32	71.11
50	FYMBAB2224450	KAMATHE RUTIK SUNIL	45	41	91.11
51	FYMBAB2224451	KATKAR ABHISHEK MARUTI	45	41	91.11
52	FYMBAB2224452	KATKULE PRASAD DNYANESHWAR	45	39	86.67
53	FYMBAB2224453	KHOBARKHEDE MANGLA RAMESHWAR	45	35	77.78
54	FYMBAB2224454	KOLEKAR DHANSHREE TUKARAM	45	41	91.11
55	FYMBAB2224455	KONAPURE DINESH CHANDRAKANT	45	23	51.11
56	FYMBAB2224456	KUDAVE SIDDHI SANJAY	45	23	51.11
57	FYMBAB2224457	KULKARNI YASH AVINASH	45	36	80.00
58	FYMBAB2224458	KUMBHAR SAHIL SHANKAR	45	44	97.78
59	FYMBAB2224459	KUMBHAR SHWETA SANJAY	45	42	93.33
60	FYMBAB2224460	KUSKAR RUTUJA SHRIPAD	45	34	75.56
61	FYMBAB2224461	LONDHE AMITA TANAJI	45	34	75.56
62	FYMBAB2224462	MANE YASH DINESH	45	45	100.00
63	FYMBAB2224463	MANJARE SHUBHAM RAVINDRA	45	33	73.33
64	FYMBAB2224464	MEHETRE SANSKAR RAMESH	45	44	97.78
65	FYMBAB2224465	MESTRY AKSHATA MAHESH	45	38	84.44
66	FYMBAB2224466	MORDE SAKSHI EAKNATH	45	38	84.44
67	FYMBAB2224467	MORE ISHA SANJAY	45	35	77.78
68	FYMBAB2224468	MORE KAVERI SANJAY	45	36	80.00
69	FYMBAB2224469	MORE RUTUJA SADASHIV	45	31	68.89
70	FYMBAB2224470	MUJAWAR IBRAHIM RAJJAK	45	20	44.44
71	FYMBAB2224471	MULAY PRADOSH MILIND	45	45	100.00
72	FYMBAB2224472	MUNGALE AMEYA RAVINDRA	45	43	95.56
73	FYMBAB2224473	NANDRE MANJIRI KISHOR	45	27	60.00
74	FYMBAB2224474	NANEKAR ATHARVA SUNIL	45	40	88.89
75	FYMBAB2224475	NIMBALKAR OM SHIVAJI	45	39	86.67
76	FYMBAB2224476	PANGUDWALE VAIBHAV DATTATRAY	45	23	51.11
77	FYMBAB2224477	PARERAO ANIRUDDHA SIDDHARTH	45	41	91.11
78	FYMBAB2224478	PATHARKAR VAISHNAVI SANTOSH	45	38	84.44
79	FYMBAB2224479	PATIL APURVA RAVINDRA	45	44	97.78
80	FYMBAB2224480	PATIL ROHAN HIRAMAN	45	43	95.56
81	FYMBAB2224481	PATIL SHUBHAM DHANAJI	45	44	97.78
82	FYMBAB2224482	PATIL SHUBHAM RAJENDRA	45	44	97.78
83	FYMBAB2224483	PAWAR ANIKET SUBHASH	45	32	71.11
84	FYMBAB2224484	PRAJAPATI SURAJ RAMJANAK	45	41	91.11
85	FYMBAB2224485	RAHINJ DIPCHANDRA KISHOR	45	29	64.44
86	FYMBAB2224486	SADIGALE PRATIK PRADEEP	45	27	60.00
87	FYMBAB2224487	SATAO TUSHAR DINKAR	45	25	55.56
88	FYMBAB2224488	SAWANT OMKAR ASHOK	45	44	97.78
89	FYMBAB2224489	ANKITA SHARMA	45	43	95.56

SR. NO.	ROLL NO.	NAME OF THE STUDENT	Total No. of Lectures Conducted	Total No. of Lectures Attended	% ATTENDANCE
90	FYMBAB2224490	SAKSHI SHARMA	45	44	**97.78**
91	FYMBAB2224491	SHELKE VAIBHAV VITTHAL	45	39	**86.67**
92	FYMBAB2224492	SHINDE MADHURI KHANDU	45	40	**88.89**
93	FYMBAB2224493	SHINDE PRITI ANIL	45	12	**26.67**
94	FYMBAB2224494	SHIVANKAR DEBU DHANU	45	40	**88.89**
95	FYMBAB2224495	TALLA GAYATRI SANTOSH	45	22	**48.89**
96	FYMBAB2224496	TAYADE POOJA ANILRAO	45	29	**64.44**
97	FYMBAB2224497	THAKUR BHAGYESH KIRAN	45	32	**71.11**
98	FYMBAB2224498	TIVHANE DNYANESHWARI DILIP	45	41	**91.11**
99	FYMBAB2224499	UJALAMBKAR RUTUJA NAGNATH	45	37	**82.22**
100	FYMBAB2224500	WADEKAR SHRUTIK SURAJ	45	38	**84.44**
101	FYMBAB2224501	WANI HARSH YOGESH	45	34	**75.56**
102	FYMBAB2224502	WANI RUSHIKESH SANTOSH	45	33	**73.33**
103	FYMBAB2224503	YADAV DHANSHREE BALU	45	42	**93.33**

Dr. Sanjay S. Gaikwad
Course Teacher

16. Session Plan Status Report

	PIMPRI CHINCHWAD EDUCATION TRUST's **S. B. Patil Institute of Management**	Record No.: Revision: Date:

Teaching Plan

Department : MBA
Division : B
Teaching Scheme :-
Examination Scheme :-

Academic Year : 2022-23
Subject : GC–08 : Financial Management
Theory/Week : 4

Semester : 2
Year : FY
Batch : -1
Date :
Name : SANJAY GAIKWAD

Lecture No	Contents to be covered	Content Delivery Methods(CDM) used	COs Mapping to the Contents	Proposed Date	Conducted Date
1	Introduction to Course, Brief about Course Outcomes, Program Outcomes, Program Specific Outcomes,Introduction to Business Finance, Meaning and Definition of Financial Management			2023-04-05	2023-04-05
2	Objectives of Financial Management- (Profit Maximization and Wealth Maximization)			2023-04-10	2023-04-12
3	Modern Approach to Financial Management- (Investment Decision, Financing Decision, Dividend Policy Decision)			2023-04-12	2023-04-13
4	Modern Approach to Financial Management- (Dividend Policy Decision)			2023-04-13	2023-04-17
5	Finance and its relation with other disciplines, Functions of Finance Manager			2023-04-17	2023-04-19
6	Introduction, Objectives of financial statement analysis			2023-04-19	2023-04-20
7	Various techniques of analysis viz Common Size Statements, Comparative Statements, Trend Analysis			2023-04-20	2023-04-21
8	Various techniques of analysis viz Trend Analysis			2023-04-21	2023-04-25
9	Ratio Analysis - I			2023-04-24	2023-04-26
10	Ratio Analysis - II			2023-04-26	2023-05-02
11	Ratio Analysis - III			2023-05-03	2023-05-03
12	Ratio Analysis - IV			2023-05-04	2023-05-04
13	Ratio Analysis - V			2023-05-08	2023-05-08
14	Ratio Analysis - VI			2023-05-10	2023-05-08
15	Funds Flow Statement & Cash Flow Statement			2023-05-11	2023-05-10
16	Funds Flow Statement			2023-05-12	2023-05-11
17	Cash Flow Statement			2023-05-22	2023-05-12
18	Meaning of Working Capital, its components			2023-05-24	2023-05-22
19	Types of working capital			2023-05-25	2023-05-23
20	Operating Cycle			2023-05-26	2023-05-23
21	Factors affecting working capital			2023-05-29	2023-05-24
22	Estimation of Working Capital Requirement- I. (Total Cost Method)			2023-05-31	2023-05-25

Lecture No	Contents to be covered	Content Delivery Methods(CDM) used	COs Mapping to the Contents	Proposed Date	Conducted Date
23	Estimation of Working Capital Requirement-II. (Total Cost Method)			2023-06-01	2023-05-26
24	Estimation of Working Capital Requirement. (Cash Cost Method)- I			2023-06-02	2023-05-29
25	Estimation of Working Capital Requirement-II. (Cash Cost Method)			2023-06-05	2023-05-29
26	Estimation of working capital requirement. (Total Cost Method & Cash Cost Method)			2023-06-07	2023-05-31
27	Meaning, Different sources of finance			2023-06-08	2023-06-01
28	Factors affecting Capital Structure			2023-06-09	2023-06-02
29	Concept and measurement of Cost of Capital -I (measurement of Specific Cost)			2023-06-12	2023-06-03
30	Concept and measurement of Cost of Capital (measurement of Specific Cost)			2023-06-14	2023-06-03
31	Concept and measurement of Cost of Capital-II (measurement of Specific Cost)			2023-06-15	2023-06-05
32	Weighted Average Cost of Capital			2023-06-16	2023-06-06
33	Measurement of Cost of Capital (measurement of Specific Cost and WACC)			2023-06-19	2023-06-08
34	Trading on Equity, Concept of Leverages and its types			2023-06-21	2023-06-08
35	Leverages (Numerical)			2023-06-22	2023-06-09
36	Meaning, Definition of Capital Budgeting			2023-06-23	2023-06-09
37	Time value of money			2023-06-26	2023-06-13
38	Tools of evaluation of the project based on traditional techniques and modern techniques			2023-06-28	2023-06-14
39	Accounting Rate of Return			2023-06-29	2023-06-15
40	Payback Period, Discounted Payback Period			2023-06-30	2023-06-17
41	Net Present Value-I			2023-07-03	2023-06-19
42	Net Present Value-II			2023-07-05	2023-06-20
43	Profitability Index			2023-07-06	2023-06-21
44	Internal Rate of Return-I			2023-07-07	2023-06-21
45	Internal Rate of Return-II			2023-07-10	2023-06-22

Summary				
Unit No.	Title	Total No. of. Lectures	Planned date of Completion	Actual date of Completion
1	Business Finance	5	17-04-2023	19-04-2023
2	Techniques of Financial Statement Analysis	12	22-05-2023	12-05-2023
3	Working Capital Management	9	07-06-2023	31-05-2023
4	Capital Structure	9	22-06-2023	09-06-2023
5	Capital Budgeting	10	10-07-2023	22-06-2023

Course Teacher

Academic Coordinator

Head of the Department/
Program Coordinator

17. University Marks Breakup

P.C.E.T.'S

S. B. PATIL INSTITUTE OF MANAGEMENT

UNIVERSITY MARKS BREAK UP

MBA - I SEM II 2022-23 DIV: - B

Subject: - 202 - GC-08 Financial Management

ROLL NO.	SPPU Seat No.	NAME OF THE STUDENT	CCE - 1	CCE - 2	CCE - 3	CCE - 4	CCE - 5	CCE - 6	TOTAL	TOTAL
			MCQ Exam (30)	Written Home Assignment (30)	Written Home Assignment (30)	Situation Analysis (30)	Case Study (30)	Executive Summary (30)	Out of 150	Out of 50
FYMBA2224401	22333	Ahire Roshan Rohidas	23	18	20	18	20	18	117	39
FYMBA2224402	22281	Ahire Kundan Sandeep	25	20	19	19	20	20	123	41
FYMBA2224403	22334	Amrutkar Ruchita Kiran	26	21	21	20	21	20	129	43
FYMBA2224404	22335	Azad Riza Mukhtar	22	17	18	17	18	16	108	36
FYMBA2224405	22336	Babar Aishwarya Siddheshwar	25	20	21	20	20	20	126	42
FYMBA2224406	22337	Badhe Sachin Rajendra	26	21	21	20	21	20	129	43
FYMBA2224407	22338	Bagade Omkar Bharat	26	22	21	21	21	21	132	44
FYMBA2224408	22339	Bakal Anushka Sharad	25	19	22	20	20	20	126	42
FYMBA2224409	22340	Bangar Tejas Dattatray	25	21	19	19	21	21	126	42
FYMBA2224410	22282	Bansal Khush Vinod	AB	AB	AB	AB	AB	AB	AB	AB
FYMBA2224411	22342	Bansode Bhumika Sunil	24	19	20	19	20	18	120	40
FYMBA2224412	22341	Bhandarkar Prasad Pravin	28	24	22	22	23	22	141	47
FYMBA2224413	22343	Bhuse Shruti Dattatraya	24	19	20	19	20	18	120	40
FYMBA2224414	22344	Chafekarande Vaishnavi Govind	20	17	15	16	15	16	99	33
FYMBA2224415	22283	Chaudhari Pratiksha Drupad	26	22	21	19	21	20	129	43
FYMBA2224416	22345	Chikate Gaurav Prabhakar	24	18	21	19	20	18	120	40
FYMBA2224417	22346	Chougule Apurva Shankar	25	20	21	20	20	20	126	42
FYMBA2224418	22347	Chourasiya Simran Dhiraj	28	23	21	22	22	22	138	46
FYMBA2224419	22348	Dabhade Dnyaneshwari Shashikant	26	22	20	21	21	22	132	44
FYMBA2224420	22349	Dahake Dhananjay Gajanan	21	18	16	17	16	17	105	35
FYMBA2224421	22350	Darwade Shradha Deepak	25	19	21	20	20	18	123	41
FYMBA2224422	22284	Das Tanmay Manik	26	22	21	20	20	20	129	43
FYMBA2224423	22351	Dendage Siddhesh Subhash	24	19	20	19	19	19	120	40
FYMBA2224424	22352	Desai Bhagyshree Namdev	26	22	20	20	20	24	132	44
FYMBA2224425	22285	Deshmukh Aniruddha Gautamrao	25	20	20	20	20	18	123	41
FYMBA2224426	22353	Deshpande Rutuja Govind	26	22	20	20	22	22	132	44
FYMBA2224427	22354	Dhanawade Apurva Ajay	26	21	20	21	21	20	129	43
FYMBA2224428	22355	Fegade Tejas Ghanshyam	24	19	20	18	20	19	120	40
FYMBA2224429	22356	Gaikwad Rucha Sandip	20	17	16	16	16	17	102	34
FYMBA2224430	22357	Gangotri Aryan Anant	23	18	19	18	20	19	117	39
FYMBA2224431	22358	Gawade Aishwarya Bharat	24	19	20	18	19	20	120	40
FYMBA2224432	22359	Gawade Aniket Rajendra	26	20	21	20	22	20	129	43
FYMBA2224433	22360	Giram Divya Dinkar	24	20	21	17	19	19	120	40
FYMBA2224434	22361	Gorade Rupali Valmik	25	19	21	20	20	18	123	41
FYMBA2224435	22362	Hagawane Atharva Ashok	23	18	18	18	19	18	114	38
FYMBA2224436	22364	Jadhav Shivam Prakash	24	21	19	18	20	18	120	40
FYMBA2224437	22365	Jadhav Shivanjali Sadashiv	27	22	23	21	21	21	135	45
FYMBA2224438	22363	Jadhav Prajwal Babaji	21	18	17	16	16	17	105	35
FYMBA2224439	22366	Jagadhane Snehal Bhagawat	25	21	19	18	20	20	123	41
FYMBA2224440	22367	Jagtap Prerna Balkrishna	26	20	21	20	22	20	129	43
FYMBA2224441	22368	Jain Yash Rajesh	26	21	20	21	21	20	129	43

PATIL INSTITUTE OF MANAGEMENT NIGDI, PRADHIKARAN, PUNE-44.

P.C.E.T.'S

S. B. PATIL INSTITUTE OF MANAGEMENT

UNIVERSITY MARKS BREAK UP

MBA - I SEM II 2022-23 **DIV: - B**

Subject: - 202 - GC-08 Financial Management

ROLL NO.	SPPU Seat No.	NAME OF THE STUDENT	CCE - 1 MCQ Exam (30)	CCE - 2 Written Home Assignment (30)	CCE - 3 Written Home Assignment (30)	CCE - 4 Situation Analysis (30)	CCE - 5 Case Study (30)	CCE - 6 Executive Summary (30)	TOTAL Out of 150	TOTAL Out of 50
FYMBA2224442	22369	Jha Anshu Khagesh	24	20	20	18	20	18	120	40
FYMBA2224443	22370	Joshi Atharva Vivek	25	20	20	20	20	21	126	42
FYMBA2224444	22372	Kadam Hrutika Nagesh	25	21	20	18	19	20	123	41
FYMBA2224445	22374	Kadam Shruti Nitin	26	20	22	20	21	20	129	43
FYMBA2224446	22371	Kadam Ajay Vijaysinh	25	21	19	19	20	19	123	41
FYMBA2224447	22373	Kadam Laxmikant Balaji	26	21	21	22	21	21	132	44
FYMBA2224448	22375	Kalbhor Payal Ramesh	25	20	20	19	20	19	123	41
FYMBA2224449	22376	Kaldoke Prasad Rohidas	25	20	21	19	21	20	126	42
FYMBA2224450	22377	Kamathe Rutik Sunil	26	21	20	20	21	21	129	43
FYMBA2224451	22378	Katkar Abhishek Maruti	27	22	22	22	21	21	135	45
FYMBA2224452	22379	Katkule Prasad Dnyaneshwar	26	22	21	21	21	21	132	44
FYMBA2224453	22380	Khobarkhede Mangla Rameshwar	23	20	19	18	19	18	117	39
FYMBA2224454	22381	Kolekar Dhanshree Tukaram	25	20	22	19	20	20	126	42
FYMBA2224455	22382	Konapure Dinesh Chandrakant	25	22	21	20	19	19	126	42
FYMBA2224456	22286	Kudave Siddhi Sanjay	22	19	18	18	17	17	111	37
FYMBA2224457	22383	Kulkarni Yash Avinash	26	20	21	21	21	20	129	43
FYMBA2224458	22384	Kumbhar Sahil Shankar	26	21	20	21	22	19	129	43
FYMBA2224459	22385	Kumbhar Shweta Sanjay	26	22	21	20	20	20	129	43
FYMBA2224460	22386	Kuskar Rutuja Shripad	25	21	21	19	19	18	123	41
FYMBA2224461	22387	Londhe Amita Tanaji	25	20	20	20	20	18	123	41
FYMBA2224462	22388	Mane Yash Dinesh	27	23	22	21	21	21	135	45
FYMBA2224463	22389	Manjare Shubham Ravindra	24	20	21	18	18	19	120	40
FYMBA2224464	22390	Mehetre Sanskar Ramesh	26	22	22	22	20	20	132	44
FYMBA2224465	22391	Mestry Akshata Mahesh	26	23	22	20	19	19	129	43
FYMBA2224466	22392	Morde Sakshi Eaknath	25	22	21	20	19	19	126	42
FYMBA2224467	22393	More Isha Sanjay	25	21	21	21	19	19	126	42
FYMBA2224468	22394	More Kaveri Sanjay	25	20	21	21	18	18	123	41
FYMBA2224469	22395	More Rutuja Sadashiv	24	21	20	19	18	18	120	40
FYMBA2224470	22287	Mujawar Ibrahim Rajjak	21	18	17	17	16	16	105	35
FYMBA2224471	22396	Mulay Pradosh Milind	25	22	21	20	19	19	126	42
FYMBA2224472	22397	Mungale Ameya Ravindra	26	22	22	22	20	20	132	44
FYMBA2224473	22398	Nandre Manjiri Kishor	23	21	19	18	18	18	117	39
FYMBA2224474	22399	Nanekar Atharva Sunil	26	21	20	21	21	20	129	43
FYMBA2224475	22400	Nimbalkar Om Shivaji	25	22	21	20	19	19	126	42
FYMBA2224476	22401	Pangudwale Vaibhav Dattatray	25	21	20	18	19	20	123	41
FYMBA2224477	22402	Parerao Aniruddha Siddharth	25	22	21	20	20	18	126	42
FYMBA2224478	22403	Patharkar Vaishnavi Santosh	26	24	22	21	20	19	132	44
FYMBA2224479	22404	Patil Apurva Ravindra	25	22	21	21	19	18	126	42
FYMBA2224480	22405	Patil Rohan Hiraman	24	21	20	19	18	18	120	40
FYMBA2224481	22406	Patil Shubham Dhanaji	25	22	21	20	19	19	126	42

S. B. PATIL INSTITUTE OF MANAGEMENT PUNE

P.C.E.T.'S

S. B. PATIL INSTITUTE OF MANAGEMENT

UNIVERSITY MARKS BREAK UP

MBA - I SEM II 2022-23 **DIV: - B**

Subject: - 202 - GC-08 Financial Management

ROLL NO.	SPPU Seat No.	NAME OF THE STUDENT	CCE - 1 MCQ Exam (30)	CCE - 2 Written Home Assignment (30)	CCE - 3 Written Home Assignment (30)	CCE - 4 Situation Analysis (30)	CCE - 5 Case Study (30)	CCE - 6 Executive Summary (30)	TOTAL Out of 150	TOTAL Out of 50
FYMBA2224482	22407	Patil Shubham Rajendra	27	24	23	21	20	20	135	45
FYMBA2224483	22408	Pawar Aniket Subhash	22	19	18	16	17	16	108	36
FYMBA2224484	22409	Prajapati Suraj Ramjanak	25	23	21	20	19	18	126	42
FYMBA2224485	22288	Rahinj Dipchandra Kishor	24	22	19	19	18	18	120	40
FYMBA2224486	22410	Sadigale Pratik Pradeep	17	16	14	13	12	12	84	28
FYMBA2224487	22411	Satao Tushar Dinkar	20	19	17	16	15	15	102	34
FYMBA2224488	22412	Sawant Omkar Ashok	25	22	21	20	20	18	126	42
FYMBA2224489	22413	Sharma Ankita .	27	24	23	21	20	20	135	45
FYMBA2224490	22414	Sharma Sakshi .	28	24	23	22	21	20	138	46
FYMBA2224491	22415	Shelke Vaibhav Vitthal	25	22	20	19	19	18	123	41
FYMBA2224492	22416	Shinde Madhuri Khandu	26	23	21	20	20	19	129	43
FYMBA2224493	22289	Shinde Priti Anil	21	19	17	17	16	15	105	35
FYMBA2224494	22417	Shivankar Debu Dhanu	25	22	21	20	20	18	126	42
FYMBA2224495	22418	Talla Gayatri Santosh	20	19	17	16	15	15	102	34
FYMBA2224496	22419	Tayade Pooja Anilrao	25	22	20	19	19	18	123	41
FYMBA2224497	22420	Thakur Bhagyesh Kiran	24	21	20	19	18	18	120	40
FYMBA2224498	22421	Tivhane Dnyaneshwari Dilip	25	23	20	19	18	18	123	41
FYMBA2224499	22290	Ujalmbkar Rutuja Nagnath	25	22	22	20	19	18	126	42
FYMBA2224500	22422	Wadekar Shrutik Suraj	25	23	21	19	18	17	123	41
FYMBA2224501	22423	Wani Harsh Yogesh	24	21	20	19	18	18	120	40
FYMBA2224502	22424	Wani Rushikesh Santosh	23	20	20	19	18	17	117	39
FYMBA2224503	22425	Yadav Dhanshree Balu	25	23	21	19	19	19	126	42

Mr. Sanjay S. Gaikwad
Course Teacher

S. B. PATIL INSTITUTE OF MANAGEMENT NIGDI, PRADHIKARAN, PUNE-44. P.C.E.T.'S

Director
S. B. Patil Institute of Management
Sector No. 26, Nigdi,
Pradhikaran, Pune - 411 044.

18. Course Outcome Attainment Level

P.C.E.T'S
S. B. PATIL INSTITUTE OF MANAGEMENT

Calculation of Course CO Attainment (Internal Evaluation)

Course No.	202
Course Code	GC - 208
Course Name	Financial Management
Course Type	Generic Core
Semester	II
Division	B

CCE No.	CO1	CO2	CO3	CO4	CO5	CO6	Total
CCE - 1	30	0	0	0	0	0	30
CCE - 2	0	30	0	0	0	0	30
CCE - 3	0	0	30	0	0	0	30
CCE - 4	0	0	0	30	0	0	30
CCE - 5	0	0	0	0	30	0	30
CCE - 6	0	0	0	0	0	30	30
Total	30	30	30	30	30	30	180

Scale : Marks as per respective % wrt levels

Levels	Marks					
Level 0 (below 40 %)	Not attained / Fail					
Level 1 (40 %)	12	12	12	12	12	12
Level 2 (50 %)	15	15	15	15	15	15
Level 3 (60 %)	18	18	18	18	18	18

CO-wise Marks Obtained

SR. NO.	ROLL NO.	NAME OF THE STUDENT	CO1	CO2	CO3	CO4	CO5	CO6
			30 M	30 M	30 M	30 M	30 M	30 M
1	FYMBA2224401	Ahire Roshan Rohidas	23	18	20	18	20	18
2	FYMBA2224402	Ahire Kundan Sandeep	25	20	19	19	20	20
3	FYMBA2224403	Amrutkar Ruchita Kiran	26	21	21	20	21	20
4	FYMBA2224404	Azad Riza Mukhtar	22	17	18	17	18	16
5	FYMBA2224405	Babar Aishwarya Siddheshwar	25	20	21	20	20	20
6	FYMBA2224406	Badhe Sachin Rajendra	26	21	21	20	21	20
7	FYMBA2224407	Bagade Omkar Bharat	26	22	21	21	21	21
8	FYMBA2224408	Bakal Anushka Sharad	25	19	22	20	20	20
9	FYMBA2224409	Bangar Tejas Dattatray	25	21	19	19	21	21
10	FYMBA2224410	Bansal Khush Vinod	AB	AB	AB	AB	AB	AB
11	FYMBA2224411	Bansode Bhumika Sunil	24	19	20	19	20	18
12	FYMBA2224412	Bhandarkar Prasad Pravin	28	24	22	22	23	22
13	FYMBA2224413	Bhuse Shruti Dattatraya	24	19	20	19	20	18
14	FYMBA2224414	Chafekarande Vaishnavi Govind	20	17	15	16	15	16
15	FYMBA2224415	Chaudhari Pratiksha Drupad	26	22	21	19	21	20
16	FYMBA2224416	Chikate Gaurav Prabhakar	24	18	21	19	20	18
17	FYMBA2224417	Chougule Apurva Shankar	25	20	21	20	20	20
18	FYMBA2224418	Chourasiya Simran Dhiraj	28	23	21	22	22	22
19	FYMBA2224419	Dabhade Dnyaneshwari Shashikant	26	22	20	21	21	22
20	FYMBA2224420	Dahake Dhananjay Gajanan	21	18	16	17	16	17
21	FYMBA2224421	Darwade Shradha Deepak	25	19	21	20	20	18
22	FYMBA2224422	Das Tanmay Manik	26	22	21	20	20	20
23	FYMBA2224423	Dendage Siddhesh Subhash	24	19	20	19	19	19
24	FYMBA2224424	Desai Bhagyshree Namdev	26	22	20	20	20	24
25	FYMBA2224425	Deshmukh Aniruddha Gautamrao	25	20	20	20	20	18
26	FYMBA2224426	Deshpande Rutuja Govind	26	22	20	20	22	22
27	FYMBA2224427	Dhanawade Apurva Ajay	26	21	20	21	21	20
28	FYMBA2224428	Fegade Tejas Ghanshyam	24	19	20	18	20	19
29	FYMBA2224429	Gaikwad Rucha Sandip	20	17	16	16	16	17
30	FYMBA2224430	Gangotri Aryan Anant	23	18	19	18	20	19
31	FYMBA2224431	Gawade Aishwarya Bharat	24	19	20	18	19	20
32	FYMBA2224432	Gawade Aniket Rajendra	26	20	21	20	22	20
33	FYMBA2224433	Giram Divya Dinkar	24	20	21	17	19	19
34	FYMBA2224434	Gorade Rupali Valmik	25	19	21	20	20	18
35	FYMBA2224435	Hagawane Atharva Ashok	23	18	18	18	19	18
36	FYMBA2224436	Jadhav Shivam Prakash	24	21	19	18	20	18
37	FYMBA2224437	Jadhav Shivanjali Sadashiv	27	22	23	21	21	21
38	FYMBA2224438	Jadhav Prajwal Babaji	21	18	17	16	16	17
39	FYMBA2224439	Jagadhane Snehal Bhagawat	25	21	19	18	20	20
40	FYMBA2224440	Jagtap Prerna Balkrishna	26	20	21	20	22	20
41	FYMBA2224441	Jain Yash Rajesh	26	21	20	21	21	20
42	FYMBA2224442	Jha Anshu Khagesh	24	20	20	18	20	18
43	FYMBA2224443	Joshi Atharva Vivek	25	20	20	20	20	21
44	FYMBA2224444	Kadam Hrutika Nagesh	25	21	20	18	19	20
45	FYMBA2224445	Kadam Shruti Nitin	26	20	22	20	21	20
46	FYMBA2224446	Kadam Ajay Vijaysinh	25	21	19	19	20	19
47	FYMBA2224447	Kadam Laxmikant Balaji	26	21	21	22	21	21
48	FYMBA2224448	Kalbhor Payal Ramesh	25	20	20	19	20	19
49	FYMBA2224449	Kaldoke Prasad Rohidas	25	20	21	19	21	20

Co-wise Level Attained

SR. NO.	ROLL NO.	NAME OF THE STUDENT	CO1	CO2	CO3	CO4	CO5	CO 6
			30 M	30 M	30 M	30 M	30 M	30 M
1	FYMBA2224401	Ahire Roshan Rohidas	3	2	3	2	3	2
2	FYMBA2224402	Ahire Kundan Sandeep	3	3	3	3	3	3
3	FYMBA2224403	Amrutkar Ruchita Kiran	3	3	3	3	3	3
4	FYMBA2224404	Azad Riza Mukhtar	3	2	2	2	2	2
5	FYMBA2224405	Babar Aishwarya Siddheshwar	3	3	3	3	3	3
6	FYMBA2224406	Badhe Sachin Rajendra	3	3	3	3	3	3
7	FYMBA2224407	Bagade Omkar Bharat	3	3	3	3	3	3
8	FYMBA2224408	Bakal Anushka Sharad	3	3	3	3	3	3
9	FYMBA2224409	Bangar Tejas Dattatray	3	3	3	3	3	3
10	FYMBA2224410	Bansal Khush Vinod	3	3	3	3	3	3
11	FYMBA2224411	Bansode Bhumika Sunil	3	3	3	3	3	2
12	FYMBA2224412	Bhandarkar Prasad Pravin	3	3	3	3	3	3
13	FYMBA2224413	Bhuse Shruti Dattatraya	3	3	3	3	3	2
14	FYMBA2224414	Chafekarande Vaishnavi Govind	3	2	1	2	1	2
15	FYMBA2224415	Chaudhari Pratiksha Drupad	3	3	3	3	3	3
16	FYMBA2224416	Chikate Gaurav Prabhakar	3	2	3	3	3	2
17	FYMBA2224417	Chougule Apurva Shankar	3	3	3	3	3	3
18	FYMBA2224418	Chourasiya Simran Dhiraj	3	3	3	3	3	3
19	FYMBA2224419	Dabhade Dnyaneshwari Shashikant	3	3	3	3	3	3
20	FYMBA2224420	Dahake Dhananjay Gajanan	3	2	2	2	2	2
21	FYMBA2224421	Darwade Shradha Deepak	3	3	3	3	3	2
22	FYMBA2224422	Das Tanmay Manik	3	3	3	3	3	3
23	FYMBA2224423	Dendage Siddhesh Subhash	3	3	3	3	3	3
24	FYMBA2224424	Desai Bhagyshree Namdev	3	3	3	3	3	3
25	FYMBA2224425	Deshmukh Aniruddha Gautamrao	3	3	3	3	3	2
26	FYMBA2224426	Deshpande Rutuja Govind	3	3	3	3	3	3
27	FYMBA2224427	Dhanawade Apurva Ajay	3	3	3	3	3	3
28	FYMBA2224428	Fegade Tejas Ghanshyam	3	3	3	2	3	3
29	FYMBA2224429	Gaikwad Rucha Sandip	3	2	2	2	2	2
30	FYMBA2224430	Gangotri Aryan Anant	3	2	3	2	3	3
31	FYMBA2224431	Gawade Aishwarya Bharat	3	3	3	2	3	3
32	FYMBA2224432	Gawade Aniket Rajendra	3	3	3	3	3	3
33	FYMBA2224433	Giram Divya Dinkar	3	3	3	2	3	3
34	FYMBA2224434	Gorade Rupali Valmik	3	3	3	3	3	2
35	FYMBA2224435	Hagawane Atharva Ashok	3	2	2	2	3	2
36	FYMBA2224436	Jadhav Shivam Prakash	3	3	3	2	3	2
37	FYMBA2224437	Jadhav Shivanjali Sadashiv	3	3	3	3	3	3
38	FYMBA2224438	Jadhav Prajwal Babaji	3	2	2	2	2	2
39	FYMBA2224439	Jagadhane Snehal Bhagawat	3	3	3	2	3	3
40	FYMBA2224440	Jagtap Prerna Balkrishna	3	3	3	3	3	3
41	FYMBA2224441	Jain Yash Rajesh	3	3	3	3	3	3
42	FYMBA2224442	Jha Anshu Khagesh	3	3	3	2	3	2
43	FYMBA2224443	Joshi Atharva Vivek	3	3	3	3	3	3
44	FYMBA2224444	Kadam Hrutika Nagesh	3	3	3	2	3	3
45	FYMBA2224445	Kadam Shruti Nitin	3	3	3	3	3	3
46	FYMBA2224446	Kadam Ajay Vijaysinh	3	3	3	3	3	3
47	FYMBA2224447	Kadam Laxmikant Balaji	3	3	3	3	3	3
48	FYMBA2224448	Kalbhor Payal Ramesh	3	3	3	3	3	3
49	FYMBA2224449	Kaldoke Prasad Rohidas	3	3	3	3	3	3

SR. NO.	ROLL NO.	NAME OF THE STUDENT	CO1	CO2	CO3	CO4	CO5	CO6
			30 M	30 M	30 M	30 M	30 M	30 M
50	FYMBA2224450	Kamathe Rutik Sunil	26	21	20	20	21	21
51	FYMBA2224451	Katkar Abhishek Maruti	27	22	22	22	21	21
52	FYMBA2224452	Katkule Prasad Dnyaneshwar	26	22	21	21	21	21
53	FYMBA2224453	Khobarkhede Mangla Rameshwar	23	20	19	18	19	18
54	FYMBA2224454	Kolekar Dhanshree Tukaram	25	20	22	19	20	20
55	FYMBA2224455	Konapure Dinesh Chandrakant	25	22	21	20	19	19
56	FYMBA2224456	Kudave Siddhi Sanjay	22	19	18	18	17	17
57	FYMBA2224457	Kulkarni Yash Avinash	26	20	21	21	21	20
58	FYMBA2224458	Kumbhar Sahil Shankar	26	21	20	21	22	19
59	FYMBA2224459	Kumbhar Shweta Sanjay	26	22	21	20	20	20
60	FYMBA2224460	Kuskar Rutuja Shripad	25	21	21	19	19	18
61	FYMBA2224461	Londhe Amita Tanaji	25	20	20	20	20	18
62	FYMBA2224462	Mane Yash Dinesh	27	23	22	21	21	21
63	FYMBA2224463	Manjare Shubham Ravindra	24	20	21	18	18	19
64	FYMBA2224464	Mehetre Sanskar Ramesh	26	22	22	22	20	20
65	FYMBA2224465	Mestry Akshata Mahesh	26	23	22	20	19	19
66	FYMBA2224466	Morde Sakshi Eaknath	25	22	21	20	19	19
67	FYMBA2224467	More Isha Sanjay	25	21	21	21	19	19
68	FYMBA2224468	More Kaveri Sanjay	25	20	21	21	18	18
69	FYMBA2224469	More Rutuja Sadashiv	24	21	20	19	18	18
70	FYMBA2224470	Mujawar Ibrahim Rajjak	21	18	17	17	16	16
71	FYMBA2224471	Mulay Pradosh Milind	25	22	21	20	19	19
72	FYMBA2224472	Mungale Ameya Ravindra	26	22	22	22	20	20
73	FYMBA2224473	Nandre Manjiri Kishor	23	21	19	18	18	18
74	FYMBA2224474	Nanekar Atharva Sunil	26	21	20	21	21	20
75	FYMBA2224475	Nimbalkar Om Shivaji	25	22	21	20	19	19
76	FYMBA2224476	Pangudwale Vaibhav Dattatray	25	21	20	18	19	20
77	FYMBA2224477	Parerao Aniruddha Siddharth	25	22	21	20	20	18
78	FYMBA2224478	Patharkar Vaishnavi Santosh	26	24	22	21	20	19
79	FYMBA2224479	Patil Apurva Ravindra	25	22	21	21	19	18
80	FYMBA2224480	Patil Rohan Hiraman	24	21	20	19	18	18
81	FYMBA2224481	Patil Shubham Dhanaji	25	22	21	20	19	19
82	FYMBA2224482	Patil Shubham Rajendra	27	24	23	21	20	20
83	FYMBA2224483	Pawar Aniket Subhash	22	19	18	16	17	16
84	FYMBA2224484	Prajapati Suraj Ramjanak	25	23	21	20	19	18
85	FYMBA2224485	Rahinj Dipchandra Kishor	24	22	19	19	18	18
86	FYMBA2224486	Sadigale Pratik Pradeep	17	16	14	13	12	12
87	FYMBA2224487	Satao Tushar Dinkar	20	19	17	16	15	15
88	FYMBA2224488	Sawant Omkar Ashok	25	22	21	20	20	18
89	FYMBA2224489	Sharma Ankita	27	24	23	21	20	20
90	FYMBA2224490	Sharma Sakshi	28	24	23	22	21	20
91	FYMBA2224491	Shelke Vaibhav Vitthal	25	22	20	19	19	18
92	FYMBA2224492	Shinde Madhuri Khandu	26	23	21	20	20	19
93	FYMBA2224493	Shinde Priti Anil	21	19	17	17	16	15
94	FYMBA2224494	Shivankar Debu Dhanu	25	22	21	20	20	18
95	FYMBA2224495	Talla Gayatri Santosh	20	19	17	16	15	15
96	FYMBA2224496	Tayade Pooja Anilrao	25	22	20	19	19	18
97	FYMBA2224497	Thakur Bhagyesh Kiran	24	21	20	19	18	18
98	FYMBA2224498	Tivhane Dnyaneshwari Dilip	25	23	20	19	18	18
99	FYMBA2224499	Ujalmbkar Rutuja Nagnath	25	22	22	20	19	18
100	FYMBA2224500	Wadekar Shrutik Suraj	25	23	21	19	18	17
101	FYMBA2224501	Wani Harsh Yogesh	24	21	20	19	18	18
102	FYMBA2224502	Wani Rushikesh Santosh	23	20	20	19	18	17
103	FYMBA2224503	Yadav Dhanshree Balu	25	23	21	19	19	19

SR. NO.	ROLL NO.	NAME OF THE STUDENT	CO1	CO2	CO3	CO4	CO5	CO 6
			30 M	30 M	30 M	30 M	30 M	30 M
50	FYMBA2224450	Kamathe Rutik Sunil	3	3	3	3	3	3
51	FYMBA2224451	Katkar Abhishek Maruti	3	3	3	3	3	3
52	FYMBA2224452	Katkule Prasad Dnyaneshwar	3	3	3	3	3	3
53	FYMBA2224453	Khobarkhede Mangla Rameshwar	3	3	3	2	3	2
54	FYMBA2224454	Kolekar Dhanshree Tukaram	3	3	3	3	3	3
55	FYMBA2224455	Konapure Dinesh Chandrakant	3	3	3	3	3	3
56	FYMBA2224456	Kudave Siddhi Sanjay	3	3	2	2	2	2
57	FYMBA2224457	Kulkarni Yash Avinash	3	3	3	3	3	3
58	FYMBA2224458	Kumbhar Sahil Shankar	3	3	3	3	3	3
59	FYMBA2224459	Kumbhar Shweta Sanjay	3	3	3	3	3	3
60	FYMBA2224460	Kuskar Rutuja Shripad	3	3	3	3	3	2
61	FYMBA2224461	Londhe Amita Tanaji	3	3	3	3	3	2
62	FYMBA2224462	Mane Yash Dinesh	3	3	3	3	3	3
63	FYMBA2224463	Manjare Shubham Ravindra	3	3	3	2	2	3
64	FYMBA2224464	Mehetre Sanskar Ramesh	3	3	3	3	3	3
65	FYMBA2224465	Mestry Akshata Mahesh	3	3	3	3	3	3
66	FYMBA2224466	Morde Sakshi Eaknath	3	3	3	3	3	3
67	FYMBA2224467	More Isha Sanjay	3	3	3	3	3	3
68	FYMBA2224468	More Kaveri Sanjay	3	3	3	3	2	2
69	FYMBA2224469	More Rutuja Sadashiv	3	3	3	3	2	2
70	FYMBA2224470	Mujawar Ibrahim Rajjak	3	2	2	2	2	2
71	FYMBA2224471	Mulay Pradosh Milind	3	3	3	3	3	3
72	FYMBA2224472	Mungale Ameya Ravindra	3	3	3	3	3	3
73	FYMBA2224473	Nandre Manjiri Kishor	3	3	3	2	2	2
74	FYMBA2224474	Nanekar Atharva Sunil	3	3	3	3	3	3
75	FYMBA2224475	Nimbalkar Om Shivaji	3	3	3	3	3	3
76	FYMBA2224476	Pangudwale Vaibhav Dattatray	3	3	3	2	3	3
77	FYMBA2224477	Parerao Aniruddha Siddharth	3	3	3	3	3	2
78	FYMBA2224478	Patharkar Vaishnavi Santosh	3	3	3	3	3	3
79	FYMBA2224479	Patil Apurva Ravindra	3	3	3	3	3	2
80	FYMBA2224480	Patil Rohan Hiraman	3	3	3	3	2	2
81	FYMBA2224481	Patil Shubham Dhanaji	3	3	3	3	3	3
82	FYMBA2224482	Patil Shubham Rajendra	3	3	3	3	3	3
83	FYMBA2224483	Pawar Aniket Subhash	3	3	2	2	2	2
84	FYMBA2224484	Prajapati Suraj Ramjanak	3	3	3	3	3	2
85	FYMBA2224485	Rahinj Dipchandra Kishor	3	3	3	3	2	2
86	FYMBA2224486	Sadigale Pratik Pradeep	2	2	1	1	1	1
87	FYMBA2224487	Satao Tushar Dinkar	3	3	2	2	1	1
88	FYMBA2224488	Sawant Omkar Ashok	3	3	3	3	3	2
89	FYMBA2224489	Sharma Ankita	3	3	3	3	3	3
90	FYMBA2224490	Sharma Sakshi	3	3	3	3	3	3
91	FYMBA2224491	Shelke Vaibhav Vitthal	3	3	3	3	3	2
92	FYMBA2224492	Shinde Madhuri Khandu	3	3	3	3	3	3
93	FYMBA2224493	Shinde Priti Anil	3	3	2	2	2	1
94	FYMBA2224494	Shivankar Debu Dhanu	3	3	3	3	3	2
95	FYMBA2224495	Talla Gayatri Santosh	3	3	2	2	1	1
96	FYMBA2224496	Tayade Pooja Anilrao	3	3	3	3	3	2
97	FYMBA2224497	Thakur Bhagyesh Kiran	3	3	3	3	2	2
98	FYMBA2224498	Tivhane Dnyaneshwari Dilip	3	3	3	3	2	2
99	FYMBA2224499	Ujalmbkar Rutuja Nagnath	3	3	3	3	3	2
100	FYMBA2224500	Wadekar Shrutik Suraj	3	3	3	3	2	2
101	FYMBA2224501	Wani Harsh Yogesh	3	3	3	3	2	2
102	FYMBA2224502	Wani Rushikesh Santosh	3	3	3	3	2	2
103	FYMBA2224503	Yadav Dhanshree Balu	3	3	3	3	3	3

No. of Students in Internal Evaluation as per scale

Scale	No. of Students					
	CO1	CO2	CO3	CO4	CO5	CO6
Level 0: 0% - 39% marks	0	0	0	0	0	0
Level 1: 40% - 50% marks	0	0	2	1	4	4
Level 2: 51% - 60% marks	1	11	11	25	19	39
Level 3: 61% & above marks	102	92	90	77	80	60
Total	103	103	103	103	103	103

Dr. Sanjay S. Gaikwad
Course Teacher

Dr.Anishkumar Karia
HoD, Academics

P.C.E.T'S
S. B. PATIL INSTITUTE OF MANAGEMENT

Calculation of Course CO Attainment (Internal Evaluation)

Course No.	202
Course Code	GC - 208
Course Name	Financial Management
Course Type	Generic Core
Semester	II
Division	B

CO-wise Marks Obtained

SR. NO.	ROLL NO.	NAME OF THE STUDENT	CO1	CO2	CO3	CO4	CO5	CO6	Total	Total
			30	30	30	30	30	30	180	50
1	FYMBA2224401	Ahire Roshan Rohidas	23	18	20	18	20	18	117	33
2	FYMBA2224402	Ahire Kundan Sandeep	25	20	19	19	20	20	123	34
3	FYMBA2224403	Amrutkar Ruchita Kiran	26	21	21	20	21	20	129	36
4	FYMBA2224404	Azad Riza Mukhtar	22	17	18	17	18	16	108	30
5	FYMBA2224405	Babar Aishwarya Siddheshwar	25	20	21	20	20	20	126	35
6	FYMBA2224406	Badhe Sachin Rajendra	26	21	21	20	21	20	129	36
7	FYMBA2224407	Bagade Omkar Bharat	26	22	21	21	21	21	132	37
8	FYMBA2224408	Bakal Anushka Sharad	25	19	22	20	20	20	126	35
9	FYMBA2224409	Bangar Tejas Dattatray	25	21	19	19	21	21	126	35
10	FYMBA2224410	Bansal Khush Vinod	0	0	0	0	0	0	0	0
11	FYMBA2224411	Bansode Bhumika Sunil	24	19	20	19	20	18	120	33
12	FYMBA2224412	Bhandarkar Prasad Pravin	28	24	22	22	23	22	141	39
13	FYMBA2224413	Bhuse Shruti Dattatraya	24	19	20	19	20	18	120	33
14	FYMBA2224414	Chafekarande Vaishnavi Govind	20	17	15	16	15	16	99	27
15	FYMBA2224415	Chaudhari Pratiksha Drupad	26	22	21	19	21	20	129	36
16	FYMBA2224416	Chikate Gaurav Prabhakar	24	18	21	19	20	18	120	33
17	FYMBA2224417	Chougule Apurva Shankar	25	20	21	20	20	20	126	35
18	FYMBA2224418	Chourasiya Simran Dhiraj	28	23	21	22	22	22	138	38
19	FYMBA2224419	Dabhade Dnyaneshwari Shashikant	26	22	20	21	21	22	132	37
20	FYMBA2224420	Dahake Dhananjay Gajanan	21	18	16	17	16	17	105	29
21	FYMBA2224421	Darwade Shradha Deepak	25	19	21	20	20	18	123	34
22	FYMBA2224422	Das Tanmay Manik	26	22	21	20	20	20	129	36
23	FYMBA2224423	Dendage Siddhesh Subhash	24	19	20	19	19	19	120	33
24	FYMBA2224424	Desai Bhagyshree Namdev	26	22	20	20	20	24	132	37
25	FYMBA2224425	Deshmukh Aniruddha Gautamrao	25	20	20	20	20	18	123	34
26	FYMBA2224426	Deshpande Rutuja Govind	26	22	20	20	22	22	132	37

SR. NO.	ROLL NO.	NAME OF THE STUDENT	CO1	CO2	CO3	CO4	CO5	CO6	Total	Total
			30	30	30	30	30	30	180	50
27	FYMBA2224427	Dhanawade Apurva Ajay	26	21	20	21	21	20	129	36
28	FYMBA2224428	Fegade Tejas Ghanshyam	24	19	20	18	20	19	120	33
29	FYMBA2224429	Gaikwad Rucha Sandip	20	17	16	16	16	17	102	28
30	FYMBA2224430	Gangotri Aryan Anant	23	18	19	18	20	19	117	33
31	FYMBA2224431	Gawade Aishwarya Bharat	24	19	20	18	19	20	120	33
32	FYMBA2224432	Gawade Aniket Rajendra	26	20	21	20	22	20	129	36
33	FYMBA2224433	Giram Divya Dinkar	24	20	21	17	19	19	120	33
34	FYMBA2224434	Gorade Rupali Valmik	25	19	21	20	20	18	123	34
35	FYMBA2224435	Hagawane Atharva Ashok	23	18	18	18	19	18	114	32
36	FYMBA2224436	Jadhav Shivam Prakash	24	21	19	18	20	18	120	33
37	FYMBA2224437	Jadhav Shivanjali Sadashiv	27	22	23	21	21	21	135	38
38	FYMBA2224438	Jadhav Prajwal Babaji	21	18	17	16	16	17	105	29
39	FYMBA2224439	Jagadhane Snehal Bhagawat	25	21	19	18	20	20	123	34
40	FYMBA2224440	Jagtap Prerna Balkrishna	26	20	21	20	22	20	129	36
41	FYMBA2224441	Jain Yash Rajesh	26	21	20	21	21	20	129	36
42	FYMBA2224442	Jha Anshu Khagesh	24	20	20	18	20	18	120	33
43	FYMBA2224443	Joshi Atharva Vivek	25	20	20	20	20	21	126	35
44	FYMBA2224444	Kadam Hrutika Nagesh	25	21	20	18	19	20	123	34
45	FYMBA2224445	Kadam Shruti Nitin	26	20	22	20	21	20	129	36
46	FYMBA2224446	Kadam Ajay Vijaysinh	25	21	19	19	20	19	123	34
47	FYMBA2224447	Kadam Laxmikant Balaji	26	21	21	22	21	21	132	37
48	FYMBA2224448	Kalbhor Payal Ramesh	25	20	20	19	20	19	123	34
49	FYMBA2224449	Kaldoke Prasad Rohidas	25	20	21	19	21	20	126	35
50	FYMBA2224450	Kamathe Rutik Sunil	26	21	20	20	21	21	129	36
51	FYMBA2224451	Katkar Abhishek Maruti	27	22	22	22	21	21	135	38
52	FYMBA2224452	Katkule Prasad Dnyaneshwar	26	22	21	21	21	21	132	37
53	FYMBA2224453	Khobarkhede Mangla Rameshwar	23	20	19	18	19	18	117	33
54	FYMBA2224454	Kolekar Dhanshree Tukaram	25	20	22	19	20	20	126	35
55	FYMBA2224455	Konapure Dinesh Chandrakant	25	22	21	20	19	19	126	35
56	FYMBA2224456	Kudave Siddhi Sanjay	22	19	18	18	17	17	111	31
57	FYMBA2224457	Kulkarni Yash Avinash	26	20	21	21	21	20	129	36
58	FYMBA2224458	Kumbhar Sahil Shankar	26	21	20	21	22	19	129	36
59	FYMBA2224459	Kumbhar Shweta Sanjay	26	22	21	20	20	20	129	36
60	FYMBA2224460	Kuskar Rutuja Shripad	25	21	21	19	19	18	123	34
61	FYMBA2224461	Londhe Amita Tanaji	25	20	20	20	20	18	123	34
62	FYMBA2224462	Mane Yash Dinesh	27	23	22	21	21	21	135	38

SR. NO.	ROLL NO.	NAME OF THE STUDENT	CO1	CO2	CO3	CO4	CO5	CO6	Total	Total
			30	30	30	30	30	30	180	50
63	FYMBA2224463	Manjare Shubham Ravindra	24	20	21	18	18	19	120	33
64	FYMBA2224464	Mehetre Sanskar Ramesh	26	22	22	22	20	20	132	37
65	FYMBA2224465	Mestry Akshata Mahesh	26	23	22	20	19	19	129	36
66	FYMBA2224466	Morde Sakshi Eaknath	25	22	21	20	19	19	126	35
67	FYMBA2224467	More Isha Sanjay	25	21	21	21	19	19	126	35
68	FYMBA2224468	More Kaveri Sanjay	25	20	21	21	18	18	123	34
69	FYMBA2224469	More Rutuja Sadashiv	24	21	20	19	18	18	120	33
70	FYMBA2224470	Mujawar Ibrahim Rajjak	21	18	17	17	16	16	105	29
71	FYMBA2224471	Mulay Pradosh Milind	25	22	21	20	19	19	126	35
72	FYMBA2224472	Mungale Ameya Ravindra	26	22	22	22	20	20	132	37
73	FYMBA2224473	Nandre Manjiri Kishor	23	21	19	18	18	18	117	33
74	FYMBA2224474	Nanekar Atharva Sunil	26	21	20	21	21	20	129	36
75	FYMBA2224475	Nimbalkar Om Shivaji	25	22	21	20	19	19	126	35
76	FYMBA2224476	Pangudwale Vaibhav Dattatray	25	21	20	18	19	20	123	34
77	FYMBA2224477	Parerao Aniruddha Siddharth	25	22	21	20	20	18	126	35
78	FYMBA2224478	Patharkar Vaishnavi Santosh	26	24	22	21	20	19	132	37
79	FYMBA2224479	Patil Apurva Ravindra	25	22	21	21	19	18	126	35
80	FYMBA2224480	Patil Rohan Hiraman	24	21	20	19	18	18	120	33
81	FYMBA2224481	Patil Shubham Dhanaji	25	22	21	20	19	19	126	35
82	FYMBA2224482	Patil Shubham Rajendra	27	24	23	21	20	20	135	38
83	FYMBA2224483	Pawar Aniket Subhash	22	19	18	16	17	16	108	30
84	FYMBA2224484	Prajapati Suraj Ramjanak	25	23	21	20	19	18	126	35
85	FYMBA2224485	Rahinj Dipchandra Kishor	24	22	19	19	18	18	120	33
86	FYMBA2224486	Sadigale Pratik Pradeep	17	16	14	13	12	12	84	23
87	FYMBA2224487	Satao Tushar Dinkar	20	19	17	16	15	15	102	28
88	FYMBA2224488	Sawant Omkar Ashok	25	22	21	20	20	18	126	35
89	FYMBA2224489	Sharma Ankita .	27	24	23	21	20	20	135	38
90	FYMBA2224490	Sharma Sakshi .	28	24	23	22	21	20	138	38
91	FYMBA2224491	Shelke Vaibhav Vitthal	25	22	20	19	19	18	123	34
92	FYMBA2224492	Shinde Madhuri Khandu	26	23	21	20	20	19	129	36
93	FYMBA2224493	Shinde Priti Anil	21	19	17	17	16	15	105	29
94	FYMBA2224494	Shivankar Debu Dhanu	25	22	21	20	20	18	126	35
95	FYMBA2224495	Talla Gayatri Santosh	20	19	17	16	15	15	102	28
96	FYMBA2224496	Tayade Pooja Anilrao	25	22	20	19	19	18	123	34
97	FYMBA2224497	Thakur Bhagyesh Kiran	24	21	20	19	18	18	120	33
98	FYMBA2224498	Tivhane Dnyaneshwari Dilip	25	23	20	19	18	18	123	34

SR. NO.	ROLL NO.	NAME OF THE STUDENT	CO1	CO2	CO3	CO4	CO5	CO6	Total	Total
			30	30	30	30	30	30	180	50
99	FYMBA2224499	Ujalmbkar Rutuja Nagnath	25	22	22	20	19	18	126	35
100	FYMBA2224500	Wadekar Shrutik Suraj	25	23	21	19	18	17	123	34
101	FYMBA2224501	Wani Harsh Yogesh	24	21	20	19	18	18	120	33
102	FYMBA2224502	Wani Rushikesh Santosh	23	20	20	19	18	17	117	33
103	FYMBA2224503	Yadav Dhanshree Balu	25	23	21	19	19	19	126	35

Total Students	**103**
Total Number of Present Students	**102**
Total Number of Absent Students	**1**
Total Number of Students Score ≥ 25 Marks	**101**
Percentage (%) of Students Score ≥ 25 Marks	**98**
Course Outcome Level Attained	**3**

Dr. Sanjay S. Gaikwad
Course Teacher

P.C.E.T'S
S. B. PATIL INSTITUTE OF MANAGEMENT

Calculation of Course CO Attainment (External Evaluation)

Course No.	202
Course Code	GC - 208
Course Name	Financial Management
Course Type	Generic Core
Semester	II
Division	B

CO-wise Marks Obtained

SR. NO.	ROLL NO.	NAME OF THE STUDENT	Total
			50
1	FYMBA2224401	Ahire Roshan Rohidas	29
2	FYMBA2224402	Ahire Kundan Sandeep	29
3	FYMBA2224403	Amrutkar Ruchita Kiran	34
4	FYMBA2224404	Azad Riza Mukhtar	29
5	FYMBA2224405	Babar Aishwarya Siddheshwar	14
6	FYMBA2224406	Badhe Sachin Rajendra	34
7	FYMBA2224407	Bagade Omkar Bharat	26
8	FYMBA2224408	Bakal Anushka Sharad	39
9	FYMBA2224409	Bangar Tejas Dattatray	30
10	FYMBA2224410	Bansal Khush Vinod	13
11	FYMBA2224411	Bansode Bhumika Sunil	31
12	FYMBA2224412	Bhandarkar Prasad Pravin	41
13	FYMBA2224413	Bhuse Shruti Dattatraya	33
14	FYMBA2224414	Chafekarande Vaishnavi Govind	29
15	FYMBA2224415	Chaudhari Pratiksha Drupad	28
16	FYMBA2224416	Chikate Gaurav Prabhakar	32
17	FYMBA2224417	Chougule Apurva Shankar	20
18	FYMBA2224418	Chourasiya Simran Dhiraj	39
19	FYMBA2224419	Dabhade Dnyaneshwari Shashikant	27
20	FYMBA2224420	Dahake Dhananjay Gajanan	24
21	FYMBA2224421	Darwade Shradha Deepak	32

SR. NO.	ROLL NO.	NAME OF THE STUDENT	Total
			50
22	FYMBA2224422	Das Tanmay Manik	7
23	FYMBA2224423	Dendage Siddhesh Subhash	29
24	FYMBA2224424	Desai Bhagyshree Namdev	40
25	FYMBA2224425	Deshmukh Aniruddha Gautamrao	20
26	FYMBA2224426	Deshpande Rutuja Govind	32
27	FYMBA2224427	Dhanawade Apurva Ajay	37
28	FYMBA2224428	Fegade Tejas Ghanshyam	30
29	FYMBA2224429	Gaikwad Rucha Sandip	28
30	FYMBA2224430	Gangotri Aryan Anant	31
31	FYMBA2224431	Gawade Aishwarya Bharat	13
32	FYMBA2224432	Gawade Aniket Rajendra	32
33	FYMBA2224433	Giram Divya Dinkar	38
34	FYMBA2224434	Gorade Rupali Valmik	37
35	FYMBA2224435	Hagawane Atharva Ashok	22
36	FYMBA2224436	Jadhav Shivam Prakash	25
37	FYMBA2224437	Jadhav Shivanjali Sadashiv	26
38	FYMBA2224438	Jadhav Prajwal Babaji	27
39	FYMBA2224439	Jagadhane Snehal Bhagawat	28
40	FYMBA2224440	Jagtap Prerna Balkrishna	32
41	FYMBA2224441	Jain Yash Rajesh	26
42	FYMBA2224442	Jha Anshu Khagesh	23
43	FYMBA2224443	Joshi Atharva Vivek	30
44	FYMBA2224444	Kadam Hrutika Nagesh	35
45	FYMBA2224445	Kadam Shruti Nitin	40
46	FYMBA2224446	Kadam Ajay Vijaysinh	30
47	FYMBA2224447	Kadam Laxmikant Balaji	36
48	FYMBA2224448	Kalbhor Payal Ramesh	8
49	FYMBA2224449	Kaldoke Prasad Rohidas	37
50	FYMBA2224450	Kamathe Rutik Sunil	35
51	FYMBA2224451	Katkar Abhishek Maruti	33
52	FYMBA2224452	Katkule Prasad Dnyaneshwar	32

SR. NO.	ROLL NO.	NAME OF THE STUDENT	Total
			50
53	FYMBA2224453	Khobarkhede Mangla Rameshwar	29
54	FYMBA2224454	Kolekar Dhanshree Tukaram	26
55	FYMBA2224455	Konapure Dinesh Chandrakant	36
56	FYMBA2224456	Kudave Siddhi Sanjay	20
57	FYMBA2224457	Kulkarni Yash Avinash	39
58	FYMBA2224458	Kumbhar Sahil Shankar	34
59	FYMBA2224459	Kumbhar Shweta Sanjay	33
60	FYMBA2224460	Kuskar Rutuja Shripad	29
61	FYMBA2224461	Londhe Amita Tanaji	39
62	FYMBA2224462	Mane Yash Dinesh	38
63	FYMBA2224463	Manjare Shubham Ravindra	34
64	FYMBA2224464	Mehetre Sanskar Ramesh	34
65	FYMBA2224465	Mestry Akshata Mahesh	35
66	FYMBA2224466	Morde Sakshi Eaknath	34
67	FYMBA2224467	More Isha Sanjay	34
68	FYMBA2224468	More Kaveri Sanjay	36
69	FYMBA2224469	More Rutuja Sadashiv	31
70	FYMBA2224470	Mujawar Ibrahim Rajjak	13
71	FYMBA2224471	Mulay Pradosh Milind	20
72	FYMBA2224472	Mungale Ameya Ravindra	34
73	FYMBA2224473	Nandre Manjiri Kishor	32
74	FYMBA2224474	Nanekar Atharva Sunil	30
75	FYMBA2224475	Nimbalkar Om Shivaji	32
76	FYMBA2224476	Pangudwale Vaibhav Dattatray	34
77	FYMBA2224477	Parerao Aniruddha Siddharth	32
78	FYMBA2224478	Patharkar Vaishnavi Santosh	29
79	FYMBA2224479	Patil Apurva Ravindra	41
80	FYMBA2224480	Patil Rohan Hiraman	41
81	FYMBA2224481	Patil Shubham Dhanaji	34
82	FYMBA2224482	Patil Shubham Rajendra	34
83	FYMBA2224483	Pawar Aniket Subhash	33

SR. NO.	ROLL NO.	NAME OF THE STUDENT	Total
			50
84	FYMBA2224484	Prajapati Suraj Ramjanak	39
85	FYMBA2224485	Rahinj Dipchandra Kishor	21
86	FYMBA2224486	Sadigale Pratik Pradeep	37
87	FYMBA2224487	Satao Tushar Dinkar	25
88	FYMBA2224488	Sawant Omkar Ashok	43
89	FYMBA2224489	Sharma Ankita .	32
90	FYMBA2224490	Sharma Sakshi .	34
91	FYMBA2224491	Shelke Vaibhav Vitthal	34
92	FYMBA2224492	Shinde Madhuri Khandu	32
93	FYMBA2224493	Shinde Priti Anil	20
94	FYMBA2224494	Shivankar Debu Dhanu	34
95	FYMBA2224495	Talla Gayatri Santosh	33
96	FYMBA2224496	Tayade Pooja Anilrao	28
97	FYMBA2224497	Thakur Bhagyesh Kiran	27
98	FYMBA2224498	Tivhane Dnyaneshwari Dilip	34
99	FYMBA2224499	Ujalmbkar Rutuja Nagnath	26
100	FYMBA2224500	Wadekar Shrutik Suraj	28
101	FYMBA2224501	Wani Harsh Yogesh	23
102	FYMBA2224502	Wani Rushikesh Santosh	22
103	FYMBA2224503	Yadav Dhanshree Balu	37

Total Students	**103**
Total Number of Present Students	**103**
Total Number of Absent Students	**0**
Total Number of Students Score ≥ 25 Marks	**86**
Percentage (%) of Students Score ≥ 25 Marks	**83**
Course Outcome Level Attained	**3**

Dr. Sanjay S. Gaikwad
Course Teacher

Pimpri Chinchwad Education Trust's
S. B. PATIL INSTITUTE OF MANAGEMENT
NBA Accredited | NAAC Accredited | AICTE Approved | Permanently Affiliated to SPPU, Pune
Sector No. 26, , Pradhikaran, Nigdi, Pune - 411 044.
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Email: sbpatilmba@gmail.com, **Website:** www.sbpatilmba.com

Course CO Attainment Details

Course No.	**202**
Course Code	**GC - 08**
Course Name	**Financial Management**
Course Type	**Generic Core**
Semester	**II**
Division	**B**

No. of Students in Internal Evaluation as per scale

Scale	No. of Students					
	CO1	CO2	CO3	CO4	CO5	CO6
Level 0: 0% - 39% marks	0	0	0	0	0	0
Level 1: 40% - 50% marks	0	0	2	1	4	4
Level 2: 51% - 60% marks	1	11	11	25	19	39
Level 3: 61% & above marks	102	92	90	77	80	60
Total	**103**	**103**	**103**	**103**	**103**	**103**

Course Attainment of Division A

Evaluation / Level & proportion	External	Internal	Attained Level
Attainment Levels	3	3	
% Proportion: (80% of External & 20% of Internal)	2.4	0.6	3

Dr. Sanjay S. Gaikwad
Course Teacher

Dr. Anishkumar Karia
HoD, Academics

Kirti Sudhakar Dharwadkar
Digitally signed by Kirti Sudhakar Dharwadkar
Date: 2024.03.09 13:45:09 +05'30'