

Programme: M. Com (Advanced Accountancy)			Semester : I		
Course : Strategic Financial Management-I			Code:		
Academic Year: 2024-2025			Batch: 2024-2026		
Teaching Scheme			Evaluation Scheme		
Lectures	Practical	Tutorials	Credits	Internal Continuous Assessment (ICA) (weightage)	Term End Examinations (TEE) (weightage)
60	Nil	Nil	04	40%	60%
Learning Objectives:			<ul style="list-style-type: none"> • Students will comprehend the fundamental concepts and objectives of financial management, including profit maximization and wealth maximization, and understand modern approaches to financial decision-making. • Students will acquire skills in analysing financial statements using various techniques such as common size statements, comparative statements, trend analysis, and ratio analysis. • Students will understand the concepts of working capital management, including its components, types, factors affecting working capital, and estimation of working capital requirements. • Students will grasp the concepts of capital structure and capital budgeting, including various sources of finance, factors affecting capital structure, and techniques of capital budgeting such as IRR, ARR, payback period, and NPV. 		
Learning Outcomes:			<ul style="list-style-type: none"> • Students will demonstrate knowledge of the objectives of financial management and the modern approaches to investment, financing, and dividend policy decisions. • Students will be able to apply various techniques of financial statement analysis, including common size statements, comparative statements, trend analysis, and ratio analysis • students will demonstrate an understanding of working capital management concepts, including its components, types, and factors affecting working capital • Students will be able to explain the concepts of capital structure and capital budgeting, including various sources of finance and techniques of capital budgeting 		
Pedagogy:			Lecture, Case Studies, Presentation.		

Detailed Syllabus: (per session plan)

Session Outline for Strategic Financial Management-I

Each lecture session would be of one hour duration (60 sessions).

Module	Module Content	Module Wise Pedagogy Used	Module Wise Duration
I	<u>Introduction:</u> Meaning, Definition and objectives of financial management (Profit maximization and wealth maximization), Modern approaches to financial management (Investment, financing and dividend policy decision), finance and its relation with other functions, functions of finance manager.	Lecture, Case Studies, Presentation	15 Lectures
II	<u>Techniques of financial statements:</u> Introduction, objectives of financial statement analysis, various Techniques of analysis, Common size statement, Comparative statements, Trend Analysis, Ratio Analysis, Fund flow statement and cash flow statement.	Lecture, Case Studies, Presentation	15 Lectures
III	<u>Working Capital Management:</u> Meaning of Working Capital, its components and types, working capital Cycle, Factors affecting working capital, Estimation of Working Capital requirement, (Total Cost Method and Cash Cost Method), Financing of requirement of Working Capital, RBI guideline on working capital with reference to Tandon Committee and Nayak Committee.	Lecture, Case Studies, Presentation	15 Lectures
IV	<u>Capital Structure and Capital Budgeting</u> Various sources of finance and factors affecting capital structure, Meaning and importance of Capital Budgeting, Concept of Time value of money with reference to various Techniques like IRR, ARR, Payback Period, Discounting Payback period, profitability index, NPV.	Lecture, Case Studies, Presentation	15 Lectures

REFERENCE BOOKS

- I. Khan, M. Y., & Jain, P. K. Financial Management. Tata McGraw-Hill Education.
- II. Chandra, P. Financial Management. Tata McGraw-Hill Education.
- III. Pandy, S. C. Financial Management. Vikas Publishing House.
- IV. Maheshwari, S. N. Financial Management. Sultan Chand & Sons.
- V. Bose, Chandra. D. Financial Management. PHI Learning Pvt. Ltd.

Any other information:

Note: Latest edition of books may be used.