

# As Per NEP 2020

## University of Mumbai



### **Title of the program**

- A-** U.G. Certificate in Financial Management
- B-** U.G. Diploma in Financial Management
- C-** B.Com. (Financial Management)
- D-** B.Com. ( Hons.) in Financial Management
- E-** B.Com. (Hons. with Research) in Financial Management

### **Syllabus for**

### **Semester – Sem I & II**

**Ref: GR dated 20<sup>th</sup> April, 2023 for Credit Structure of UG**

**(With effect from the academic year 2024-25  
Progressively)**

# University of Mumbai



(As per NEP 2020)

Sr. No.	Heading	Particulars	
1	Title of program O: CU-505A	A	U.G. Certificate in Financial Management
	O: CU-505B	B	U.G. Diploma in Financial Management
	O: CU-505C	C	B.Com. (Financial Management)
	O: CU-505D	D	B.Com. (Hons.) in Financial Management
	O: CU-505E	E	B.Com. (Hons. with Research) in Financial Management
2	Eligibility O: CU-506A	A	As per University rules and regulations issued from time to time <b>OR</b> Passed Equivalent Academic Level 4.0
	O: CU-506B	B	Under Graduate Certificate in Financial Management <b>OR</b> Passed Equivalent Academic Level 4.5
	O: CU-506C	C	Under Graduate Diploma in Financial Management <b>OR</b> Passed Equivalent Academic Level 5.0
	O: CU-506D	D	Bachelors of Financial Management with minimum CGPA of 7.5 <b>OR</b> Passed Equivalent Academic Level 5.5
	O: CU-506E	E	Bachelors of Financial Management with minimum CGPA of 7.5 <b>OR</b> Passed Equivalent Academic Level 5.5
3	Duration of program R: CU-511	A	One Year
		B	Two Years
		C	Three Years
		D	Four Years
		E	Four Years

4	<b>Intake Capacity</b> R: CU-512	60
5	<b>Scheme of Examination</b> R: CU-513	NEP 40% Internal 60% External, Semester End Examination Individual Passing in Internal and External Examination
6	<b>Standards of Passing</b> R: CU-514	40%
7	<b>Credit Structure</b> Sem. I - R: CU-515A Sem. II - R: CU-515B	Attached herewith
	<b>Credit Structure</b> Sem. III - R: CU-515C Sem. IV - R: CU-515D	
	<b>Credit Structure</b> Sem. V - R: CU-515E Sem. VI - R: CU-515F	
8	<b>Semesters</b>	A Sem I & II
		B Sem III & IV
		C Sem V & VI
		D Sem VII & VIII
		E Sem VII & VIII
9	<b>Program Academic Level</b>	A 4.5
		B 5.0
		C 5.5
		D 6.0
		E 6.0
10	<b>Pattern</b>	Semester
11	<b>Status</b>	New
12	<b>To be implemented from Academic Year Progressively</b>	From Academic Year: 2024-25

Sign of the BOS  
Dr. Arvindkumar  
Shankarlal Luhar  
Board of Studies:  
B.Com (Financial  
Management)

Sign of the  
Offg. Associate Dean  
Dr. Ravikant  
Balkrishna Sangurde  
Faculty of Commerce

Sign of the  
Offg. Associate  
Dean  
Prin. Kishori Bhagat  
Faculty of  
Management

Sign of the  
Offg. Dean  
Prof. Kavita Laghate  
Faculty of  
Commerce &  
Management

# Preamble

## 1) Introduction

The Bachelor of Commerce in Financial Management is a specialized four-year undergraduate degree that prepares students for the management of monetary resources in an organization. This program is primarily aimed at developing financial and managerial skills, to equip students to meet the demand for specialists and leaders in the Financial Management sector.

The program examines financial concepts such as capital, cash budgets, and analysis of financial statements, taxation, and commercial law and provides a comprehensive overview of financial management. In this way, while primarily gaining specialized financial skills, students consider and evaluate different factors in making informed decisions for continued financial growth in an organization and are well prepared to assume Financial Management positions in corporate sector.

## 2) Aims and Objectives

- To give the students a sound grasp of the area of finance and financial management, both in corporate and personal arenas.
- To impart quantitative and qualitative managerial skills in combination with the core subject knowledge in the area of specialization.
- To expose the students to a well-diversified and all-round array of subjects especially chosen for this field to ensure 360° holistic development of the students.
- To create industry ready professionals who can contribute to any organization that they join
- To lay the foundation and provide the ground room for students of the course to build their future careers in solid and sturdy manner in Financial Management Sector.

## 3) Learning Outcomes

A student attaining the Bachelor of Commerce in Financial Management [ B.Com. in (Financial Management)] degree will be able to:

**PO 1:** Obtain and assimilate knowledge appropriate to the practice of financial management in any organization

**PO 2:** Obtain professional and technical skills required in financial management

**PO 3:** Evaluate financial and accounting concepts and principles and their application in solutions to practical finance problems

**PO 4:** Prepare financial statements of entities, including groups of companies, using relevant financial information, accounting techniques and standards; and to analyze and interpret such financial statements

**PO 5:** Use relevant financial techniques with cost information, for planning, decision-making, performance evaluation and control, within different business settings

**PO 6:** Apply financial management techniques to issues affecting investment, financing, and dividend policy decisions of an organization

**PO7:** Understand the general legal framework, and apply specific legal principles relating to business, including taxation legislation as applicable to individuals, single companies and groups of companies

**PO8:** Ethics – Understand and recognize the value system, moral dimensions and self-responsibility for nation and society. Demonstrates personal, intellectual integrity and academic accountability and develops an ability to understand and apply professional ethics

**PO 9:** Explain the process of carrying out the assurance (audit) engagement and its application in the context of the professional (audit) regulatory framework

**PO10:** Describe the organizational context of the financial manager and of the development of financial systems; to understand the need for the efficient use of resources within an organization.

**4) Any other point (if any)**

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## 5) Credit Structure of the Program (Sem I, II, III, IV, V & VI)

### Under Graduate Certificate in Financial Management

#### Credit Structure (Sem. I & II)

R: _____ A										
Level	Semester	Major		Minor	OE	VSC, SEC (VSEC)	AEC, VEC, IKS	OJT, FP, CEP, CC, RP	Cum. Cr. / Sem.	Degree/ Cum. Cr.
		Mandatory	Electives							
4.5	I	1. Financial Accounting I (4)  2. Indian Financial Management System- I (2)		-	2+2	1. Financial Management Project Feasibility Report I (2) (VSC)  2. Computer Skills for Financial Modeling I (2) (SEC)		CC:2	22	UG Certificate 44
	R: _____ B									
	II	Financial Accounting II (4)  Indian Financial Management System- II (2)		2	2+2	1. Financial Management Project Feasibility Report II (2) (VSC)  2. Computer Skills for Financial Modeling II (2) (SEC)	AEC (2)	CC:2	22	
	Cum Cr.	12	-	2	8	4+4	4+4+2	4	44	
Exit option: Award of UG Certificate in Major with 40-44 credits and an additional 4 credits core NSQF course/ Internship OR Continue with Major and Minor										

### **Under Graduate Diploma in Financial Management**

#### **Credit Structure (Sem. III & IV)**

	R: _____ C									
Level	Semester	Major		Minor	OE	VSC, SEC (VSEC)	AEC, VEC, IKS	OJT, FP, CEP, CC, RP	Cum. Cr. / Sem.	Degree/ Cum. Cr.
		Mandatory	Electives							
5.0	III	1. Management Accounting I (4)  2. Cost Accounting I (4)		4	2	VSC Direct Taxation - I (2),			22	UG Diploma 88
	R: _____ D									
	IV	1. Management Accounting – II (4)  1. Cost Accounting - II (4)		4	2	SEC:2 Direct Taxation II (2)			22	
	Cum Cr.	28		10	12	6+6	8+4+2	8+4	88	

**Exit option; Award of UG Diploma in Major and Minor with 80-88 credits and an additional 4 credits core NSQF course/ Internship OR Continue with Major and Minor**

## B.Com. (Financial Management)

### Credit Structure (Sem. V & VI)

	R: _____ E										
Level	Semester	Major		Minor	OE	VSC, SEC (VSEC)	AEC, VEC, IKS	OJT, FP, CEP, CC, RP	Cum. Cr. / Sem.	Degree/ Cum. Cr.	
		Mandatory	Electives								
5.5	V	1. Financial Management – I =4 2. Research Methodology in Financial Management – I=4	1. <b>Corporate Accounts III</b> (4)	(4)		VSC: 2 Ethical Practices in Financial Management		FP/CEP: 2 Personal Financial Planning I Financial Reporting I (2)	22	UG Degree 132	
	R: _____ F										
	VI	1. Financial Management – II =4 2. Research Methodology in Financial Management – II=4	1. <b>Corporate Accounts IV</b> (4)	(4)		VSC:2 Organizational Behaviour		FP/CEP: 2 Personal Financial Planning II Financial Reporting II (2)	22		
	Cum Cr.	48	8	18	12	8+6	8+4+2	8+6+4	132		

**Exit option: Award of UG Degree in Major with 132 credits OR Continue with Major and Minor**

[Abbreviation - OE – Open Electives, VSC – Vocation Skill Course, SEC – Skill Enhancement Course, (VSEC), AEC – Ability Enhancement Course, VEC – Value Education Course, IKS – Indian Knowledge System, OJT – on Job Training, FP – Field Project, CEP – Continuing Education Program, CC – Co-Curricular, RP – Research Project ]



**Sem. - I**

<b>Course</b>	<b>Financial Accounting-I (Semester I; Level 4.5)</b>	<b>Credits</b>	<b>04</b>
<b>Type</b>	<b>Major: Mandatory</b>	<b>No of Teaching hours</b>	<b>60</b>
<b>Evaluation/ Assessment</b>	<b>100 marks- 60 marks semester end evaluation and 40 marks continuous evaluation</b>		

### **Aims and Objectives**

CO1	To acquaint the learners with accounting system and policies.
CO2	To make the learners aware about the basic fundamentals of Incomes and Expenses and their natures – Capital, Revenue and Deferred Revenue
CO3	To acquaint the learners with preparation of trial balance and different methods of depreciation in practice
CO4	To make the learners understand the preparation of Final Accounts of a Sole Proprietor.

### **Learning Outcomes**

LO1	Learners will be able to Identify various accounting standards, accounting principles and their utility & distinguish between capital, revenue, deferred revenue expenditure, and be able to calculate the value stock.
LO2	Learners will be able to prepare and apply Depreciation Accounting rules & Trial Balance.
LO3	Learners will understand the basis of Allocation and do numericals based on Departmental Final Accounts for sole proprietor along with inter departmental transfers, Stock reserve.
LO4	Learners will be able to classify various types of expenditures and their utility in financial accounting and be able to do numerical based questions on Final accounts

## **MODULES AT GLANCE**

<b>Module No</b>	<b>Content</b>	<b>No of Hours</b>
1	Introduction to Accounting	15
2	Classification of Income & Expenses & Accounting Standards	15
3	Depreciation Accounting & Trial Balance	15
4	Final Accounts	15
		<b>60</b>

Module No	Content	No of Hours
1	<b><u>Introduction to Accounting</u></b> <ul style="list-style-type: none"> <li>• Meaning, scope, objectives, need, importance and limitations of accounting.</li> <li>• Basic accounting terminology.</li> <li>• Branches of accounting.</li> <li>• Accounting concepts, Conventions and Principles.</li> <li>• Double Entry System, Classifications of accounts</li> <li>• Rules of debit and credit.</li> <li>• Writing of journal Entries and Ledger, Sub division of journal.</li> </ul>	15
2.	<b><u>Classification of Income &amp; Expenses &amp; Accounting Standards</u></b> <ul style="list-style-type: none"> <li>• Classifications of Income, Expenditure and Receipts based on capital and revenue.</li> <li>• Source documents required for practical accounting.</li> <li>• Accounting Standard 1, 2, 6, 8, 9, 10. Understanding Fair value concept.</li> <li>• AS 2- Inventory Valuation ( Physical Stock Taking: FIFO and Weighted Average Only)</li> <li>• Overview of Ind-AS vis-à-vis International Financial Reporting Standards (IFRSs).</li> </ul>	15
3.	<b><u>Depreciation Accounting &amp; Trial Balance</u></b> <ul style="list-style-type: none"> <li>• Depreciation accounting: Practical problem based on depreciation using SLM and RBM methods.</li> <li>• (Where Provision for depreciation Account not maintained).</li> <li>• Preparation of Trial Balance: Introduction and Preparation of Trial Balance</li> </ul>	15
4	<b><u>Final Accounts</u></b> <ul style="list-style-type: none"> <li>• Introduction to Final Accounts of a Sole proprietor.</li> <li>• Manufacturing. Account, Trading Account, Profit and Loss Account and Balance Sheet.</li> <li>• Preparation and Presentation of Final Accounts in horizontal format</li> <li>• Introduction to Schedule VI of Companies Act ,1956</li> </ul>	15

**References:**

- *Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi*
- *Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi*
- *Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi*
- *Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai*
- *Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi*
- *Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai*
- *Jha, Luhar & Sharma, Financial Accounting -I, Himalayan Publication, Mumbai.*
- *Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi*
- *Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc*
- *Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida*
- *Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai*
- *Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi*
- *Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi*
- *Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi*

<b>Course</b>	<b>Indian Financial Management System- I (Semester I; Level 4.5)</b>	<b>Credits</b>	<b>02</b>
<b>Type</b>	<b>Major: Mandatory</b>	<b>No of Teaching hours</b>	<b>30</b>
<b>Evaluation/ Assessment</b>	<b>50 marks - 30 marks semester end evaluation and 20 marks continuous evaluation</b>		

### **Aims and Objectives**

CO1	To describe various components of financial system to the learners.
CO2	To summarize the role of various financial services and subsequent instruments.

### **Learning Outcomes**

LO1	The learners will be able to understand and apply the concepts of the Indian Financial System in the financial domain.
LO2	The learners will be able to acquaint the appropriate concepts, and theories of NBFCs, RBI, and SEBI.

### **MODULES AT GLANCE**

<b>Module No</b>	<b>Content</b>	<b>No of Hours</b>
1	<b>Introduction to Indian Financial System and Finance Companies</b>	15
2	<b>Financial &amp; Non-banking Financial Institutions</b>	15
		<b>30</b>

Module No	Content	No of Hours
1	<b>Introduction to Indian Financial System and Finance Companies</b> <ul style="list-style-type: none"> <li>• Meaning, nature, structure, role, the flow of funds in the financial system, financial systems, and economic development.</li> <li>• An overview of the Indian Financial System.</li> <li>• The Evolution of Finance Companies</li> <li>• The Present Status and the Micro Finance and its Importance in Rural Economy</li> </ul>	15
2.	<b>Financial &amp; Non-banking Financial Institutions</b> <ul style="list-style-type: none"> <li>• Institutional Framework, Reserve Bank of India: Objectives, Functions.</li> <li>• Commercial Banking: Role &amp; Development of Commercial Banking, Services by commercial banks, Problems and challenges in the banking industry</li> <li>• Development Banks- Concept, objectives, &amp; functions, promotional role, a brief historical perspective.</li> <li>• An update on the performance of SFCs, LIC &amp; GIC.</li> <li>• NBFCs- concept, nature of NBFCs, role, sources of finance, RBI guidelines.</li> <li>• NABARD- Role &amp; Functions</li> <li>• SEBI- Organization, Functions</li> </ul>	15

**References :**

- Indian Financial System, Bharati V. Pathak, Pearson
- Indian Financial System, M Y Khan, McGraw Hill
- Indian Financial System, D. K. Murthy, Venugopal, I. K. International

### **Open Elective [OE]**

Programme Name: **B.Com. (Financial Management)**

Course Name: Economics -I [**Arts & Humanities**]

Total Credits: 02

Total Marks: 50

External assessment: 30

Internal assessment: 20

Course Objectives

1. To explain the central economic concepts, its types and applications.
2. To evaluate the functioning of markets, the market strategy and seeks to evaluate the government policy for regulating the market.

Course outcomes [COs] :

1. Learner will be able to identify and diagnose different economic problems, demand and supply and be able to solve related numerical problems.
2. Learner will be able to identify different market structure and be able to calculate market related problems and its degree of influence.

#### **MODULE I: (2 CREDITS)**

##### **Unit 1: Market and Consumer**

**15 hours**

###### **A. Ten Principles of Economics**

Concept of Demand, Law of Demand and Elasticity of Demand (Price, Income, Cross and Promotional)

Consumer Surplus and Producer's Surplus

Consumer Equilibrium - Indifference Curve, Budget Line

Producer's Equilibrium – Isoquant, ISO-Cost Line

Concept of Supply, Law of Supply and Equilibrium of Demand and Supply

B. Numerical problems on Demand, Supply, Equilibrium and Elasticity of Demand  
Case Studies in Demand, Supply, Elasticity

##### **Unit 2: Markets and Firms**

**15 hours**

###### **A. Law of Variable Proportion, Laws of Returns to Scale, Ridge lines**

Cost, Types of Cost, Traditional and Modern Cost theories

Concepts of Revenue, Types

Concept of Market, Classification of Markets

Features and Market Equilibrium on the basis of Market Structure

Game theory: Basic Introduction, Prisoners' Dilemma

**B.** Numerical problems on Production, Cost and Revenue ,Case Studies in Production,  
Costs, Revenues and Markets

References:

- *Ahuja Dr. H.L., Advanced Economic Theory- Microeconomics, Chand Publishing*
- *Koutsoyiannis , Modern Microeconomics, Palgrave Macmillan U.K. - Palgrave Macmillan*
- *Lipsey Richard and Crystal Alec, Economics, Oxford University Press*
- *Lipsey Richard, An Introduction of Positive Economics, Weidenfeld & Nicolson*
- *Mankiw N. Gregory, Principles of Economics, South-Western College Publishing*



## OPEN ELECTIVE [OE]

Programme Name: **B.Com. (Financial Management)**

Course Name: **Mathematics - I [Science]**

Total Credits: 02

Total Marks: 50

External assessment: 30

Internal assessment: 20

Course Objectives:

1. To acquaint learners with the knowledge to identify, explain and solve problems with respect to Interest & Annuity and formulation of LPP and solve them graphically.
2. To build self-confidence, enhance self-esteem and improve overall personality of the participants & to enhance the mental aptitude of the learners and develop the cognitive skills.

Course outcomes [COs] :

Learners will be able to:

1. Calculate Interest and Annuity, analyze and apply them in commercial field and select and formulate the mathematical model of linear inequalities.
2. Apply logical thinking and analytical abilities to solve Quantitative aptitude and Logical Reasoning questions from company specific and other competitive tests.

### **MODULE I: (2 CREDITS)**

#### **Unit 1: Time value of money & Linear inequalities**

**15 hours**

**A. Interest:** Simple Interest, Interest compounded once and more than once a year.

**Annuity:** Future and Present value of Immediate Annuity, Equated Monthly Instalments (EMI) using flat rate of interest and reducing balance method, Amortization of loans.  
Depreciation of Assets

**B. Linear Inequalities:** Sketching of Graphs, Linear Equation  $Ax+By+C=0$ , Linear Inequalities, Mathematical Formulation problems up to 3 variables, Solution of Linear Programming Problems using graphical method up to two Variables

#### **Unit 2: Logical Reasoning & Quantitative Aptitude**

**15 hours**

**A. Quantitative Aptitude :** Ages, Averages, Arithmetic & Geometric Progression, Time & Work, Height & Distance, Mensuration ,Circles Speed, Distance & Time ,Coordinate Geometry

**B. Logical Reasoning:** Blood Relation,Cause & Effect,Coding Decoding,Direction Sense,Letter & No. series,Odd man out series,Seating Arrangement

References:

- *Compound Interest and Annuities-Certain*: D. W. A. Donald: Cambridge University Press
- *Dr. Alice Mani: Quantitative Analysis for Business Decisions - I, SBH.*
- *N.V.R Naidu : Operation Research I.K. International Publishers*
- *Sanchethi and Kapoor: Business Mathematics, Sultan Chand*
- *S. Jayashankar: Quantitative Techniques for Management*

<b>Course</b>	<b>Financial Management Project Feasibility Report I (Semester I; Level 4.5)</b>	<b>Credits</b>	<b>02</b>
<b>Type</b>	<b>VSC, SEC: (VSEC)</b>	<b>No of Teaching hours</b>	<b>30</b>
<b>Evaluation/ Assessment</b>	<b>50 marks - 30 marks semester end evaluation and 20 marks continuous evaluation</b>		

### Aims and Objectives

CO1	To make understand key functional decision in finance
CO2	To make understand learners' concept of leverage and implications on financial position
CO3	To introduce project report writing in context of studying financial feasibility.

### Learning Outcomes

LO1	The learner will be able to apply the techniques of taking Key Functional Decisions in Finance.
LO2	The learner will be able to demonstrate various types of leverage, EBIT, and EPS analysis.
LO3	The learner will be able to understand the components of a project report

<b>Module No</b>	<b>Content</b>	<b>No of Hours</b>
<b>1</b>	<b>Key Functional Decisions in Finance</b> <ul style="list-style-type: none"> <li>Investment Decision, Financial Decision, Dividend Decision, and Liquidity Decision: Criterion and Methods.</li> </ul> <b>Financing Decisions - Leverage Analysis</b> <ul style="list-style-type: none"> <li>Introduction, EBIT &amp; EPS Analysis, Types of Leverages: Operating Leverage, Financial Leverage &amp; Composite, Leverage, Relationship between Operating Leverage and Financial Leverage (Including Practical Problems)</li> </ul>	<b>20</b>
<b>2.</b>	<b>Project Management</b> <ul style="list-style-type: none"> <li>Definition and Scope of Financial Project Management</li> <li>Importance of Financial Project Management in Organizational Success</li> <li>Overview of Project Life Cycle and Key Stage</li> <li>Importance of Financial Reporting in Project Management</li> <li>Types of Financial Reports: Budget vs. Actual, Forecasting, Variance Analysis.</li> </ul>	<b>10</b>

References:

- Advanced Financial Management: Kohok, M. A., Everest Publishing House
- Financial Management: Inamdar, S. M. Everest
- Financial Management: Theory, Concepts & Problems: Rustagi, R. P. Galgotia
- Financial Management: Pandey, I. M. Vikas

<b>Course</b>	<b>Computer Skills for Financial Modeling I (Semester I; Level 4.5)</b>	<b>Credits</b>	<b>02</b>
<b>Type</b>	<b>VSC, SEC: (VSEC)</b>	<b>No of Teaching hours</b>	<b>30</b>
<b>Evaluation/ Assessment</b>	<b>50 marks - 30 marks semester end evaluation and 20 marks continuous evaluation</b>		

### Aims and Objectives

CO1	To become well versed with Intermediate level Microsoft Excel Functions for the purpose of financial modelling.
CO2	To analyze, understand and interpret performance of companies through their financial statements

### Learning Outcomes

LO1	Learners should be comfortable working in excel.
LO2	Learners should be able to use the various financial and other tools in excel.

<b>Module No</b>	<b>Content</b>	<b>No of Hours</b>
<b>1</b>	<b>Intermediate level Excel for financial Modelling</b> <ul style="list-style-type: none"> <li>• Formatting of Excel Sheets, Use of Excel Formula Function</li> <li>• Advanced Modeling Techniques- Extrapolation, Histogram, Data Filter and Sort, Charts and Graphs, Table formula and Scenario building</li> <li>• Lookups: V-lookup Match &amp; offset, pivot tables</li> </ul>	<b>15</b>
<b>2.</b>	<b>Analysis of Financial Statements</b> <ul style="list-style-type: none"> <li>• Introduction to Financial Statement Analysis.</li> <li>• Financial Reporting Mechanics; Understanding Income Statement, Balance Sheet; Cash Flow Statement.</li> <li>• Financial Analysis Techniques; Inventories, Long Lived Assets; Non-Current Liabilities.</li> <li>• Financial Statement Application; Financial Ratios; Ratio analysis of industries; Du point Analysis.</li> <li>• Peer to peer analysis; Preparation of Financial Analysis report on an industry.</li> </ul>	<b>15</b>

### Reference:

1. Financial Modelling by Simon Benninga
2. Financial Modelling by Paul Pignataro

## AEC

Programme Name: **B.Com. (Financial Management)**

Course Name: **Language-I [EC-I] (English)Business Communication I**

Total Credits: 02

Total Marks: 50

External assessment: 30

Internal assessment: 20

### Course Objective

1. To enable the comprehension of various facets of Effective Communication by elucidating concepts of modern technology. Also, acquaint the learners with the various Methods and Barriers to Communication; along with the usage of Listening Skills.
2. To promote 21st - Century Communicative Competence by enhancing the learners with competent speaking and writing skills for better career opportunities. Furthermore, aid the learners with the opportunity toward critical reading and writing by summarizing, analyzing, evaluating, and synthesizing ideas through research.

### Course outcomes[COs] :

1. Interpret & list down the principles and methods of Effective Communication; identify and resolve Barriers to Communication as well as listening Skills
2. Apply Research Writing Skills and different Professional Correspondences for developing Writing & Speaking skills

### **MODULE I: (2 CREDITS)**

#### **Unit 1: Introduction Communication Skills**

**15 hours**

##### **A. Concept & principles of communication skills:**

Meaning, Definition, Process, Need, Feedback, 7 Cs of Communication: Clarity, Conciseness, Completeness, Concreteness, Coherence, Correctness, Courteous

**Types & channels of communication | media & communication:** Verbal and Non-verbal Communication Internal and External Communication Importance of Media in Communication. **Internet**, Blog, E-mail, Moodle Social-Media (Advantages & Disadvantages) Netiquette

##### **B. Effective communication:**

Barriers to Communication: Physical and Mechanical, Semantic and Language, Socio-Cultural and Psychological. Ways to Overcome Barrier. Listening Skills: Importance, Obstacles, and Ways to Cultivate Good Listening Skills **Case studies:** Barriers to communication Book Review Telephonic Conversation

#### **Unit 2: Writing and Speaking Skills**

**15 hours**

##### **A. Effective writing:**

Job Applications, CV/Resume, E-mail Appointment, Acceptance and Resignation Letters SOP (Statement of Purpose)

##### **B. Business Letters:**

Theory of Business Letter Writing Principles of Business Letter writing

##### **Effective speaking skills:**

Principles of Effective Speaking: Perception, Visualization, Inspiration, Description, Practice, Persuasion, Confidence, Components of Effective Public Speaking: Tonality, Gestures, Vocabulary & Grammar

Reference:

- *Business Communication*, Lesikar & Petit- Mc Grawhill
- *Communication Skills Handbook* - Summers, Wiley, India
- *Business Correspondence & Report Writing* - R. C. Sharma & Krishna Mohan
- *Organisational Management Through Communication* - Allen, R.K.
- *A Handbook of Commercial Correspondence* - A. Ashley, Oxford University Press
- *Communication in Organisation* - Fisher Dalmar, Jaico Publishing House
- *The Essence of Effective Communication* - Ron Ludlow, Prentice Hall
- *Business Ethics & Communication* – Dr. Jain & Dr. Biyani
- *The Management of Public Relations* – Robert D. Ross
- *Business Communication for Managers: An Advanced Approach* Penrose Thomson learning
- *Business Correspondence* Whitehead G & H A. H. Wheeler, Allahabad
- *Business Communication & Personality Development*, Das Excel Books, Delhi
- *How to Listen Better?* Pramila Ahuja & G Ahuja Sterling Publication
- *Bovee Courtland, L, and Thrill, John V (1989) Business Communication*, Today McGraw Hill, New York, Taxman Publication.
- *Darrow, Richard, Forrestal, Dan and Coolman, Aubrey (1967) Public Relations Handbook*, The Dartwell Co., Chicago.

Phillip, Louis V. (1975) *Organisational Communication- The Effective Management*

Columbus Grid Inc.

- *Ross, Robert D. (1977) The Management of Public Relations*, John Wiley and Sons, U.S.A.
- *Stephenson, James (1988) Principles and Practice of Commercial Correspondence*, Pilman and Sons Ltd. London.
- *Shurter, Robert L. (1971) Written Communication in Business*, McGraw Hill, Tokyo
- *Monippalli, M.M. (1997), The Craft of Business Letter Writing*, T.M.H. New Delhi.
- *Speaking Effectively: Developing speaking skills for Business English* Comfort, (1994) Rogerson Stott & Utley, Cambridge University Press
- *Speaking Globally Effective Presentations across International and Cultural Boundaries* (1997) - Elizabeth Urech
- *Research Methodology-A Step-By-Step Guide for Beginners*, Ranjit Kumar
- *Research Methodology: Modern, Methods & New Techniques*, (2005), M. N. Borse
- *Research Methodology*, (1996), B.D Kulkarni

## VEC

Programme Name: **B.Com. (Financial Management)**

Course Name: Indian Constitution I

Total Credits: 02

Total Marks: 50

External assessment: 30

Internal assessment: 20

Course Objectives:

- 1 To explain concept of constitutional values and fundamental rights
- 2 To make aware about directive principles of state policy and fundamental duties

Course outcomes[COs] :

Learners will be able to:

1. How Constitutions embody certain ideals amongst the students.
2. Basic rights of the citizens incorporated under the Indian constitution.
3. Duties of states and duties of citizens.

### **MODULE I: (2 CREDITS)**

#### **Unit 1: Constitutional Values and Fundamental Rights 15 hours**

**Constitutional Values:** Sovereignty – Socialism - Secularism – Democracy – Republic – Justice – Liberty – Equality – Fraternity - Dignity of the individual - Unity and integrity of the Nation - International peace and a just international order.

**Fundamental rights:** Right to equality - Right to freedom - Right against exploitation - Right to freedom of religion - Cultural and educational rights - Right to constitutional remedies.

#### **Unit 2: Directive Principles of State Policy and Fundamental Duties 15 hours**

**Directive Principles of State Policy:** Meaning and Classification – Policies relating to economic and social Principles – Policies relating Gandhian Principles - Policies Relating to International Peace and Security – Policies relating to Universalization of Education, Child Labour and Status of Women

**Fundamental Duties:** Abiding and respecting the Constitution, its ideals and institutions - cherishing and following the noble ideals that inspired our national struggle for freedom – upholding and protecting the sovereignty, unity and integrity of India - defending the country – promoting the harmony and the spirit of common brotherhood and dignity of women - valuing and preserving the heritage of our composite culture - protecting and improving the natural environments - developing the scientific temper, humanism and the spirit of inquiry - safeguarding public property - serving towards excellence in all spheres of individual and collective activity - providing opportunities for education

References:

- M.G. Chitarra: Education and Human Values, A.P.H. Publishing Corporation, New Delhi, 2003
- Chakravarthy, S.K.: Values and ethics for Organizations: Theory and Practice, Oxford University Press, New Delhi, 1999.
- Satchidananda, M.K.: Ethics, Education, Indian Unity and Culture, Ajantha Publications, Delhi, 1991



## **IKS**

Programme Name: **B.Com. (Financial Management)**

Course Name: **Essence of Indian Traditional Knowledge in Financial Management**

Total Credits: 02

Total Marks: 50

External assessment: 30

Internal assessment: 20

### **Course Objectives:**

1. To outline the framework of Indian Ethos.
2. To understand the evolution of Learning Systems in India and personality development.

### **Course outcomes[COs] :**

- 1 To explain the various elements of Indian Ethos and engage with rich cultural traditions of the country.
- 2 To examine the significance of Indian Learning System for their Holistic Development for ethical and moral propriety

### **MODULE I: (2 CREDITS)**

#### **Unit 1: An Overview to India Ethos**

**15 hours**

##### **A. Indian Ethos:**

- ☐ Meaning, Features, Need, History, Relevance
- ☐ Principles practiced by Indian Companies, Requisites
- ☐ Elements, Role of Indian Ethos in Managerial Practices
- ☐ Ethics v/s Ethos

##### **B. Lessons from Scriptures:**

- ☐ Lessons and learning from Vedas, Ramayana, Mahabharata, Quran, Bible, and Arthshastra, Buddhist, Jains and Shramanic Traditions
- ☐ Panchamahabuta: Elements of Nature Puruṣārtha Chatushtaya: Dharma, Artha, Kāma and Mokṣha

#### **Unit 2: Indian Learning Systems and Personality Development 15 hours**

##### **A) Learning: Meaning and Mechanisms**

- a. *Gurukul* System of Learning: Meaning, Features, Advantages, Disadvantages
- b. Modern System of Learning: Meanings, Features, Advantages, Disadvantages
- c. *Karma*: Meaning, Importance of Karma to Manager,

d. *Nishkama Karma*

e. Laws of Karma: The Great Law, Law of Creation, Law of Humility, Law of Growth, Law of Responsibility, Law of Connection

**B) Personal Management**

a. Self-Management: Personal growth and Lessons from Ancient Indian Education System

b. Personality Development: Meaning, Determinants, Indian Ethos and Personality Development. The Secret of Eternal Happiness- Yoga Sutra of Patanjali, The Path to Freedom – Samadhi, Sadhana, Vibhuti and Kaivalya. Theory and Practice of Yogasutra

Reference:

- *R Nandagopal, Ajith Sankar RN: Indian Ethics and Values in Management, Tata Mc Graw Hill*
- *Nandagopal, Ajith Shankar, Indian Ethos and Values in Management, Tata Mc Graw Hill, 2010*
- *Khandelwal Indian Ethos and Values for Managers, Himalaya Publishing House, 2009*
- *Biswanath Ghosh, Ethics In Management and Indian Ethos, Vikas Publishing House, 2009*

**Sem. – II**

<b>Course</b>	<b>Financial Accounting-II (Semester II; Level 4.5)</b>	<b>Credits</b>	<b>04</b>
<b>Type</b>	<b>Major: Mandatory</b>	<b>No of Teaching hours</b>	<b>60</b>
<b>Evaluation/ Assessment</b>	<b>100 marks- 60 marks semester end evaluation and 40 marks continuous evaluation</b>		

### **Aims and Objectives**

CO1	To explain concept of goodwill and methods applicable for valuation of goodwill and shares
CO2	To demonstrate the process of buyback of equity shares and its accounting treatment
CO3	To deduce the process of redemption of preference shares and its accounting treatment
CO4	To distinguish the process of redemption of debentures and its accounting treatment

### **Learning Outcomes**

LO1	Learners will be able to apply the valuation policies to goodwill and shares
LO2	Evaluate and implement the accounting for buy back of shares.
LO3	Implement section 55 and 133 of Companies Act, 2013 for redemption of Preference shares.
LO4	Implement section 7 of the Companies Act, 2013 for redemption of Debentures.

## **MODULES AT GLANCE**

<b>Module No</b>	<b>Content</b>	<b>No of Hours</b>
1	Valuation of Goodwill and Shares	15
2	Buyback of equity shares.	15
3	Redemption of preference shares	15
4	Redemption of debentures.	15
		<b>60</b>

Module No	Content	No of Hours
1	<p><b><u>Valuation of Goodwill and Shares</u></b></p> <ul style="list-style-type: none"> <li>• <b>Valuation of Goodwill</b> - Maintainable Profit method, Super Profit Method Capitalization method, Annuity Method</li> <li>• <b>Valuation of Shares</b> - Intrinsic Value Method, Yield method and Fair Value Method</li> </ul>	15
2.	<p><b><u>Buyback of equity shares</u></b></p> <ul style="list-style-type: none"> <li>• Company Law/ Legal Provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions)</li> <li>• Compliance of conditions including sources, maximum limits and debt equity ratio</li> </ul>	15
3.	<p><b><u>Redemption of preference shares</u></b></p> <ul style="list-style-type: none"> <li>• Company Law / Legal Provisions for redemption of preference shares in Companies Act</li> <li>• Sources of redemption including divisible profits and proceeds of fresh issue of shares</li> <li>• Premium on redemption from security premium and profits of company</li> <li>• Capital Redemption Reserve Account - creation and use.</li> </ul>	15
4	<p><b><u>Redemption of debentures</u></b></p> <ul style="list-style-type: none"> <li>• Redemption of debentures by payment from sources including out of capital and / or out of profits.</li> <li>• Debenture redemption reserve and debenture redemption sinking fund excluding insurance policy.</li> <li>• Redemption of debentures by conversion into new class of shares or debentures with options- including at par, premium and discount</li> </ul>	15

**References:**

- *Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi*
- *Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi*
- *Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi*
- *Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai*
- *Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi*
- *Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai*
- *Jha, Luhar & Sharma, Financial Accounting -I, Himalayan Publication, Mumbai.*
- *Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi*
- *Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc*
- *Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida*
- *Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai*
- *Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi*
- *Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi*
- *Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi*

<b>Course</b>	<b>Indian Financial Management System- II (Semester II; Level 4.5)</b>	<b>Credits</b>	<b>02</b>
<b>Type</b>	<b>Major: Mandatory</b>	<b>No of Teaching hours</b>	<b>30</b>
<b>Evaluation/ Assessment</b>	<b>50 marks - 30 marks semester end evaluation and 20 marks continuous evaluation</b>		

### **Aims and Objectives**

CO1	To make aware about fundamental of financial management
CO2	To explain legal and tax system supporting business

### **Learning Outcomes**

LO1	Understand the concept of financial management and implement successful strategies and tactics
LO2	Evaluate and implement legal and tax support system for successful operation of business

### **MODULES AT GLANCE**

<b>Module No</b>	<b>Content</b>	<b>No of Hours</b>
1	<b>Fundamentals of Financial Management</b>	15
2	<b>Financial, Legal and Tax Support of the Business</b>	15
		<b>30</b>

Module No	Content	No of Hours
1	<b>Fundamentals of Financial Management</b> <ul style="list-style-type: none"> <li>• Main point and content of the financial management, Role of financial manager in the firm's management.</li> <li>• Principles and functions of the financial management, Operating conditions of financial management at the company, System of organizational and informational support of financial management.</li> <li>• Strategy and tactics: methods and techniques of the financial management</li> </ul>	15
2.	<b>Financial, Legal and Tax Support of the Business</b> <ul style="list-style-type: none"> <li>• Business environment: legal and tax systems, Influence of external environment changes on implementation of business strategy.</li> <li>• Tax planning of the enterprise as the method of the financial management,</li> <li>• Financial environment and financial support of the business: financial markets (money market, capital market, financial instruments market).</li> <li>• Financial institutions (investment companies, financial intermediaries, organizations providing financial services, bank service), percentages and rates.</li> </ul>	15

**References:**

1. Financial Management Systems – Gerardus Blokdyk
2. Financial Management – P. C. Tulsian, C A Bharat Tulsian & Tushar Tulsian



## **Minor**

Programme Name: **B.Com. (Financial Management)**

Course Name: Principles of Finance [**Commerce & Management**]

Total Credits: 02

Total Marks: 50

External assessment: 30

Internal assessment: 20

Course Objectives :

- 1) To make aware about difference between business finance and personal finance
- 2) To explain concept of financial planning and goal setting

Course outcomes[COs] :

1. The learners will be able to understand business finance and personal finance.
2. The learners will be able plan the finance and set the financial goals.

### **MODULE I: (2 CREDITS)**

#### **Unit 1: Introduction to Business Finance & Personal Finance                      15 hours**

Finance, Definition, Nature, and Scope of Finance, and sources of business finance, Meaning and Importance of personal finance, areas of personal finance, Personal finance planning and strategies

#### **Unit 2: Financial Planning and Goal Setting    15 hours**

Introduction, Financial Forecasting – Meaning, Techniques, Benefits, Approaches to Financial Planning, Economic Value Added (EVA)– Measurement & Components

#### **References :**

- Principles of Finance - Julie Dahlquist, Texas Christian University
- Principles of Finance - Scott Besley, Eugene Brigha
- The Fundamental Principles of Finance - Robert Irons

## **Open Electives [OE]**

Programme Name: **B.Com. (Financial Management)**

Course Name: **Economics- II [Arts & Humanities]**

Total Credits: 02

Total Marks: 50

External assessment: 30

Internal assessment: 20

Course Objectives:

1. To outline the subject matter of macro-economic theory.
2. To summarise the policy mix for functioning of an economy.

Course outcomes[COs] :

1. Learner will be able to relate the basic concepts and functions of the economic framework.
2. Learner will be able to classify and explain the different policy functioning in an economy.

### **MODULE I: (2 CREDITS)**

#### **Unit 1: Macro Economics Issues and Framework**

**15 hours**

- A) Scope and Importance of Macro Economics, 4 Concerns of Macro Economics- Economic Growth, Inflation, Unemployment, Exchange Rate Stability, Circular Flow of Income- 2-sector Economy Model, 2-sector Economy Model with Savings and Investment, 3 sector Economy Model, 4 sector Economy Model, National Income Aggregates- Traditional and Modern Concepts of National Income, Methods of Measurement of National Income, Theory of Income, Output and Employment:
- B) Keynesian Economic Overview- Say's Law, Theory of Effective Demand, Consumption Function, Working of Multiplier, Liquidity Preference Theory of Interest Inflation, Deflation and Stagflation – Meaning and definitions- Types of Inflation – cost push and demand pull, types based on the rate of inflation, Headline Inflation, Core Inflation, Price Indices – CPI, WPI, Economic Impacts of Inflation
- Unemployment- Meaning and types, measures to reduce unemployment, Philips Curve
- Economic Stability- Trade cycle, meaning, phases, types and features- Probable shapes of trade cycle under Black Swan Events Case Studies – Japanese Bubble, Asian Crisis, Sub-prime Lending

#### **Unit 2: Macroeconomic Policies**

**15 hours**

- A) Monetary Policy – Objectives and Tools, High Powered Money and Money Multiplier, Credit Creation, Role of Central Bank Intervention
- Fiscal Policy – Meaning and Objectives, Tools, Types – Compensatory and

Discretionary Fiscal Policy, Monetary Review Policy

B) Trade Policy – International Vs. Domestic Trade - Free Trade Vs. Protectionism,  
Importance of International Trade

Exchange Rate Policy- Foreign Exchange Markets, Functions, dealer, Exchange rate  
management by Central Banks

Reference:

- *Dornbusch, Fischer and Startz, Macroeconomics, McGraw Hill, 11th edition, 2010.*
- *N. Gregory Mankiw. Macroeconomics, Worth Publishers, 7th edition, 2010.*
- *Olivier Blanchard, Macroeconomics, Pearson Education, Inc., 5th edition, 2009.*
- *Richard T. Froyen, Macroeconomics, Pearson Education Asia, 2nd edition, 2005.*
- *Andrew B. Abel and Ben S. Bernanke, Macroeconomics, Pearson Education, Inc., 7th edition, 2011.*
- *Errol D'Souza, Macroeconomics, Pearson Education, 2009.*

## Open Elective [OE]

Programme Name: **B.Com. (Financial Management)**

Course Name: Statistics [**Science**]

Total Credits: 02

Total Marks: 50

External assessment: 30

Internal assessment: 20

Course Objectives:

1. To familiarize the learners with Data Management techniques by Measures of Central Tendencies, Measures of Dispersion, Correlation and Regression and to compare descriptive statistics of different data.
2. To familiarize the learners to analyze a situation involving uncertainty by using probability, rules of probability, decision theory and apply them in business situations.

Course outcomes [COs] :

Learners will be able to:

1. Measure and develop the skill of handling large quantity of data and reducing the data to a single value and to compute various Measures of Dispersion, select Correlation and Regression models to analyze and judge relationships between the variables and apply them in prediction.
2. Analyze a situation involving uncertainty by using probability and rules of probability and compare and judge different decision-making processes using different Statistical tools.

### **MODULE I:** (2 CREDITS)

#### **Unit 1: Measures of Central Tendencies, Dispersion & Correlation, Regression**

**15 hours**

**Measures of Central Tendency:** Mean (A.M, Weighted, Combined), Median (Calculation and graphical using Ogives), Mode (Calculation and Graphical using Histogram), Comparative analysis of all measures of Central Tendency.

**Measures of Dispersion:** Range with C.R(Co-Efficient of Range), Quartiles & Quartile deviation with CQ (Co-Efficient of Quartile), Mean Deviation from mean with CMD (Co- Efficient of Mean Deviation), Combined Mean, Standard deviation with CV (Co-Efficient of Variation), Combined Standard Deviation.

- A) **Correlation:** Meaning, Types of Correlation, Determination of Correlation: Scatter Diagram, Karl Pearson's Method of Correlation coefficient (Excluding Bivariate Frequency Distribution Table) and Spearman's Rank Co-Relation Coefficient.

**Linear Regression:** Meaning, Concept of Regression equations, slope of the Regression Line and its interpretation. Regression coefficient (Excluding Bivariate Frequency Distribution Table), Relationship between coefficient of correlation and Regression coefficients, Finding the equations of regression lines by method of Least Squares

**Unit 2: Probability, Random Variable and Decision Theory****15 hours**

- A) **Probability:** Concept of Sample Space, Event, Definition of Probability, Addition and Multiplication Laws of Probability, Conditional Probability, Baye's Theorem (Concept Only), Probability Distribution, Expectation and Variance.
- B) **Decision Theory:** Acts, State of Nature Events, Pay offs, Opportunity loss, Decision Making under Certainty, Decision Making under Uncertainty, Non-Probability: Maximax, Maximin, Minimax, Regret, Laplace & Hurwitz. Decision Making under risk: EMV, EOL, EVPI, Decision Tree

**Reference:**

- *Anand Sharma : Statistics For Management, HPH*
- *Dr. Alice Mani: Quantitative Analysis for Business Decisions - I, SBH.*
- *D.P Apte ; Statistical Tools for Managers*
- *Dr. B N Gupta: Statistics (Sahitya Bhavan), Agra*
- *Ellahance : Statistical Methods, Kitab Mehel.*
- *N.V.R Naidu : Operation Research I.K. International Publishers*
- *Sanchethi and Kapoor: Business Mathematics, Sultan Chand*
- *S.C Gupta: Business Statistics, HPH*
- *S P Gupta: Statistical Methods- Sultan Chand, Delhi*

<b>Course</b>	<b>Financial Management Project Feasibility Report II (Semester II; Level 4.5)</b>	<b>Credits</b>	<b>02</b>
<b>Type</b>	<b>VSC, SEC: (VSEC)</b>	<b>No of Teaching hours</b>	<b>30</b>
<b>Evaluation/ Assessment</b>	<b>50 marks - 30 marks semester end evaluation and 20 marks continuous evaluation</b>		

### Aims and Objectives

CO1	To make understand learners' theories of capital structure
CO2	To explain concepts relating to capital budgeting
CO3	To introduce project report writing in context of financial feasibility of the decision making.

### Learning Outcomes

LO1	The learner will be able to apply the theories of capital structure while evaluating the feasibility of the project.
LO2	The learner will be able to understand and apply the key concepts of capital budgeting techniques towards problem solving.
LO3	The learner will be able to write a project feasibility report.

<b>Module No</b>	<b>Content</b>	<b>No of Hours</b>
<b>1</b>	<b>Capital Structure Planning</b> <ul style="list-style-type: none"> <li>Capital Structure Theories, taxation, and capital structure; Planning the capital structure, Factors affecting the capital structure, E.B.I.T.-E.P.S. analysis, ROI-ROE analysis, Assessment of Debt Capacity, Capital Structure Policies in Practice</li> </ul>	<b>15</b>
<b>2.</b>	<b>Capital Budgeting Techniques</b> <ul style="list-style-type: none"> <li>Meaning, Importance, Rationale of Capital Budget, Nature of Investment Decision.</li> <li>The Administrative framework, methods of appraisal, Capital Rationing, Inflation, Capital Budgeting; Capital budgeting under risk and Uncertainties.</li> </ul> <b>Project Report Writing</b> <ul style="list-style-type: none"> <li>Process and Structure of Report Writing</li> <li>Interpretation of Project Report</li> <li>Preparation of Project Report</li> </ul>	<b>15</b>

### References:

- Advanced Financial Management: Kohok, M. A., Everest Publishing House
- Financial Management: Inamdar, S. M. Everest
- Financial Management: Theory, Concepts & Problems: Rustagi, R. P. Galgotia

<b>Course</b>	<b>Computer Skills for Financial Modeling II (Semester II; Level 4.5)</b>	<b>Credits</b>	<b>02</b>
<b>Type</b>	<b>VSC, SEC: (VSEC)</b>	<b>No of Teaching hours</b>	<b>30</b>
<b>Evaluation/ Assessment</b>	<b>50 marks - 30 marks semester end evaluation and 20 marks continuous evaluation</b>		

- Financial Management: Pandey, I. M. Vikas

### Aims and Objectives

CO1	To identify revenue and cost drivers and start forecasting data and build scenarios for financial modelling
CO2	To develop financial models from scratch without using readymade templates

### Learning Outcomes

LO1	Introduction to the various modelling technique.
LO2	Prepare financial statement and interpret data using excel.

<b>Module No</b>	<b>Content</b>	<b>No of Hours</b>
<b>1</b>	<b>Business Finance</b> <ul style="list-style-type: none"> <li>Time value of money; Long term financing;</li> <li>Cost of capital; Measure of Leverage</li> <li>Project Finance; Project evaluation; stage of project; construction &amp; development phase; funding during investment phase;</li> <li>Costs during investment phase; Life of project; Decision making; Cash flow waterfall &amp; resolve circular reference problem in interest.</li> </ul>	<b>15</b>
<b>2.</b>	<b>Equity Research Modeling</b> <ul style="list-style-type: none"> <li>Prepare an Income Statement, Balance sheet, Cash Flow Statement, Geographic Revenue Sheet, Segment Revenue Sheet, Cost Statement, Debt Sheet</li> <li>Analyze Revenue Drivers ; Forecast Geographic &amp; Segment Revenues, Cost Statement, Debt, Income Statement, Balance Sheet, and Cash Flow Statement; Performa Adjustments</li> <li>Income Statement - Compute Margins, Balance Sheet -Compute Ratios, Cash Flow Statement Projection.</li> <li>Valuation- Discounted Cash Flow Method (DCF), Valuation – Relative Valuation (Football Field Chart);</li> <li>Valuation – Assumptions for Valuation Model, Prepare Valuation Model.</li> <li>Prepare Presentation Sheet, Prepare Company Overview, Sector Overview</li> </ul>	<b>15</b>

### Reference:

- Financial Modelling by Simon Benninga
- Financial Modelling by Paul Pignataro

## AEC

Programme Name: **B.Com. (Financial Management)**

Course Name : **Language-II [EC-I](English)Business Communication II**

Total Credits: 02

Total Marks: 50

External assessment: 30

Internal assessment: 20

### **Course Objectives:**

1. To explain the concept of effective communication and barriers to communication
2. To understand role of different stakeholders

Course outcomes[COs] :

Learners will be able to:

1. List out the barriers to communication and determine practices of effective communication
2. Define key components of stakeholder management and classify level of stakeholders and recognize methods to influence stakeholders. Conduct a comprehensive stakeholder needs assessment and Develop a comprehensive stakeholder communication matrix.

### **MODULE I: (2 CREDITS)**

#### **Unit 1: Communication with stakeholders**

**15 hours**

Listing the barriers to communication

- Determine the practices for effective communication for each of the groups of stakeholders
- Identifying what kind of reports need to be shared with each of the stakeholders
- Best communication techniques for each stakeholder

#### **Unit 2: Stakeholders Engagement**

**15 hours**

Identifying Stakeholders · Stakeholder Conflicts and Integration Considerations · The Anatomy of an Unreasonable Request · Communication Management · The Communication Management Plan · Developing Formal Roles and Responsibilities · Alignment Sessions · Meeting Management · Analyzing Stakeholder Needs & Requirements · Exercise #2: Conduct a Stakeholder Analysis

References:

- Practical People Engagement: Leading Change Through the Power of Relationships by Patrick Mayfield, Elbereth Publishing, 2013
- Project Management Communication Tools by William Dow & Bruce Taylor, Dow Publishing, 2015
- Engaging Stakeholders on Projects by Elizabeth Harrin, APM Books, 2020
- Enchantment: The Art of Changing Hearts, Minds, and Actions by Guy Kawasaki, Portfolio Penguin, 2011



## VEC

Programme Name: **B.Com. (Financial Management)**

Course Name : Environmental Science

Total Credits: 02

Total Marks: 50

External assessment: 30

Internal assessment: 20

### Course Objectives:

1. To create sensitization amongst learners for being socially responsible, alert citizens for the conservation of the environment and sustainable management of the resources.
2. The learners would be able to develop a critical understanding of the complexity of environmental management. At the same time, they would be able to understand broad aspects of environmental management systems and understand different methods of assessing environmental quality and associated risks

### Course outcomes[COs] :

- 1) Learners will get awareness about Natural Resources, Conservative approach towards environment and usage of Sustainable Development Principles.
- 2) The learners will be able to develop a critical understanding of the complexity of environmental management and legislation associated with it.

### **MODULE I: (2 CREDITS)**

#### **Unit 1: Sustainable Development and Management**

**15 Hours**

**A**

- **Overview of natural resources:** Definition of resource; Classification of natural resources- biotic and abiotic, renewable, and non-renewable.
- **Biotic resources:** Major type of biotic resources- forests, grasslands, wetlands, wildlife, and aquatic (fresh water and marine); Management of Biotic and Abiotic resources.
- **Sustainable Development Goals (SDGs)-** challenges and strategies for SDGs.

Local Issues: Municipal solid waste, hazardous waste; E-waste Regional

Issues: Land use and Land cover change: land degradation, deforestation, desertification, urbanization.

**B**

- **Global Issues:** Pollution: Impact of sectoral processes on Environment; Types of **Pollution**- air, noise, water, soil, thermal, radioactive, transboundary air pollution; acid rain; smog. Adverse impact of Pollution on health: Air, Water, Noise, Soil, **Thermal Global change:** Ozone layer depletion; Climate change. Disasters – Natural and Man-made (Anthropogenic).
- **Biodiversity:** types of biodiversity; Threats to biodiversity; Major conservation policies: in-situ and ex-situ conservation approaches.

#### **Unit 2: Environmental Legislation**

**15 Hours**

**A**

- **Introduction to environmental laws and regulation: Constitutional** provisions- Article 48A, Article 51A (g) and other derived environmental rights; Introduction to environmental legislations on the forest, wildlife and pollution control.
- **Environmental management system: ISO 14001**

Environmental audit and impact assessment; Environmental risk assessment Pollution control and management; Waste Management- Concept of 3R (Reduce, Recycle and Reuse) and sustainability; Eco labeling /Eco mark scheme  
Geo-Spatial Technology

B

- **Major International Environmental Agreements:** Convention on Biological Diversity (CBD); Montreal Protocol on Substances that Deplete the Ozone Layer, Kyoto Protocol; Paris Agreement; India's status as a party to major conventions.
- **Major Indian Environmental Legislations:** The Wild Life (Protection) Act, 1972; The Water (Prevention and Control of Pollution) Act, 1974; The Forest (Conservation) Act, 1980; The Air (Prevention and Control of Pollution) Act, 1981; The Environment (Protection) Act, 1986; The Biological Diversity Act, 2002; The Scheduled Tribes and Other Traditional Forest Dwellers (Recognition of Forest Rights) Act, 2006; Noise Pollution (Regulation and Control) Rules, 2000; Industry-specific environmental standards; Waste management rules; Ramsar sites; Biosphere reserves; Protected Areas; Ecologically Sensitive Areas; Coastal Regulation Zone;

**Major International organisations and initiatives:** United Nations Environment Programme (UNEP), International Union for Conservation of Nature (IUCN), World Commission on Environment and Development (WCED), United Nations Educational, Scientific and Cultural Organization (UNESCO), Intergovernmental Panel on Climate Change (IPCC), and Man and the Biosphere (MAB) programme.

Reference:

- Fisher, Michael H. (2018) *An Environmental History of India- From Earliest Times to the Twenty-First Century*, Cambridge University Press.
- Headrick, Daniel R. (2020) *Humans versus Nature- A Global Environmental History*, Oxford University Press.
- Hughes, J. Donald (2009) *An Environmental History of the World- Humankind's Changing Role in the Community of Life*, 2nd Edition. Routledge.
- Perman, R., Ma, Y., McGilvray, J., and Common, M. (2003) *Natural Resource and Environmental Economics*. Pearson Education.
- Chiras, D. D and Reganold, J. P. (2010). *Natural Resource Conservation: Management for a Sustainable Future*. 10th edition, Upper Saddle River, N. J. Benjamin/Cummins/Pearson.
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**Course Credits – 04**  
**Semester End External - 60 marks**

**Time: 2:00 hrs**

**QUESTION PAPER PATTERN**

Unit No.	Question No.	Questions	Marks
I	Q1	Practical Problems	15
	Q1	OR Theory / Practical Problems	
II	Q2	Practical Problems	15
	Q2	OR Theory / Practical Problems	
III	Q3	Practical Problems	15
	Q3	OR Theory / Practical Problems	
IV	Q4	Practical Problems	15
	Q4	OR Theory / Practical Problems	
		TOTAL	60

**Note:**

1. Equal Weightage to be given to all the modules in theory and practical problems.
2. 15 marks question may be subdivided into 8/7 marks or 10/5 marks.
3. Use of simple calculator is allowed in the examination.

**Continuous Evaluation : Internal (40 marks)**

	Assessment/ Evaluation	Marks
1	Class Test during the lectures. (Physical/ Online mode) (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ Puzzles)	20
2	Participation in Workshop/ Conference/Seminar, Assignment & Viva. (Physical/Online mode)	10
3	Participation in Case Study/ Field Visit /Certificate Course. (Physical/Online mode)	10

**Course Credits – 02**  
**Semester End External - 30 marks**

**Time: 1:00 hr**

**QUESTION PAPER PATTERN**

Unit No.	Question No.	Questions	Marks
I	Q1	Theory / Practical Problems	15
	Q1	OR Theory / Practical Problems	
II	Q2	Theory / Practical Problems	15
	Q2	OR Theory / Practical Problems	
		TOTAL	30

**Note:**

1. Equal Weightage to be given to all the modules in theory and practical problems.
2. 15 marks question may be subdivided into 8/7 marks or 10/5 marks.
3. Use of simple calculator is allowed in the examination

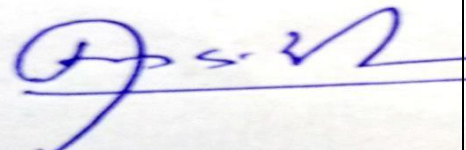
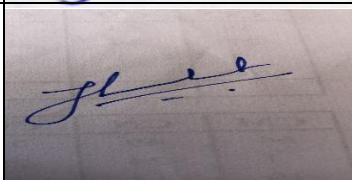
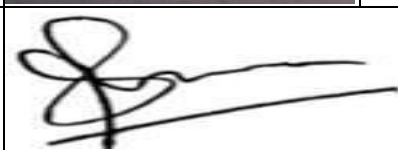

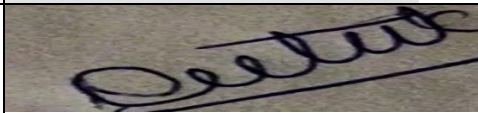
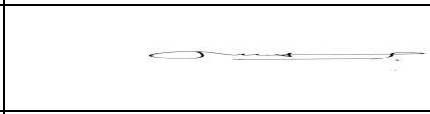


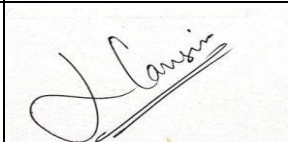
**Continuous Evaluation : Internal (20 marks)**

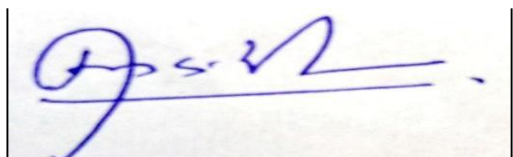
	Assessment/ Evaluation	Marks
1	Class Test during the lectures. (Physical/ Online mode) (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2	Participation in Workshop/ Conference/Seminar/ Case Study/Field Visit/Certificate Course. (Physical/Online mode)	10

**Letter Grades and Grade Points:**

<b>Semester GPA/ Programme CGPA Semester/ Programme</b>	<b>% of Marks</b>	<b>Alpha-Sign/ Letter Grade Result</b>	<b>Grading Point</b>
9.00 - 10.00	90.0 - 100	O (Outstanding)	10
8.00 - < 9.00	80.0 - < 90.0	A+ (Excellent)	9
7.00 - < 8.00	70.0 - < 80.0	A (Very Good)	8
6.00 - < 7.00	60.0 - < 70.0	B+ (Good)	7
5.50 - < 6.00	55.0 - < 60.0	B (Above Average)	6
5.00 - < 5.50	50.0 - < 55.0	C (Average)	5
4.00 - < 5.00	40.0 - < 50.0	P (Pass)	4
Below 4.00	Below 40.0	F (Fail)	0
Ab (Absent)	-	Ab (Absent)	0

## Team for Creation of Syllabus

Name	College Name	Sign
Prof. Dr. Arvind Luhar	Ismail Yusuf College, Mumbai	
Dr. Nishikant Jha	Thakur College of Science & Commerce	
Dr Kuldeep Sharma	KPB Hinduja College	
Dr.Mahesh Bhiwandikar	K.M.Agarwal College	
Dr. Neetu Kapoor	Bharat College	
Dr. Suresh Tukaram Nimbalkar	N.K.Varadkar College	
Prin. CA Dr. Ravindra Bambardekar	Keraleeya Samaj Model College	
Dr. CS Lalita Mutreja	Sahyadri Shikshan Seva Mandal's Arts and Commerce College	
Dr Navsin Mistry	M V Mandali's Colleges of Commerce and Science	



### Sign of Chairman

Professor Dr Arvindkumar Shankarlal Luhar  
Board of Studies: B. Com (Financial Management)

### Sign of Dean

Name of the Dean  
Faculty of Commerce

**Justification for B.Com. (Financial Management)**

1.	Necessity for starting the course:	The 21st century has witnessed a significant increase in the complexity of financial markets and instruments. This specialized course is essential to equip learners with the requisite skills and knowledge to navigate the complex and dynamic world of finance. The globalized nature of business and the increasing sophistication of financial markets necessitate a dedicated curriculum that covers international financial practices, risk management strategies, and the integration of cutting-edge financial technologies. Moreover, financial managers play a pivotal role in strategic decision-making within organizations, contributing significantly to their success. A Bachelor's in Financial Management ensures that graduates possess a clear understanding of regulatory compliance, ethical considerations, and sustainable finance principles. This program not only prepares individuals for diverse career opportunities in corporate finance, investment banking, and financial consulting but also fosters a mindset of continuous learning and adaptability, vital for sustained success in the ever-evolving financial industry. Additionally, the course addresses the growing importance of financial literacy and inclusion, empowering graduates to contribute meaningfully to their communities and the broader economy.
2.	Whether the UGC has recommended the course:	<b>Yes</b>
3.	Whether all the courses have commenced from the academic year 2023-24	<b>Yes</b>
4.	The courses started by the University are self-financed, whether adequate number of eligible permanent faculties are available?:	<b>Yes</b>
5.	To give details regarding the duration of the Course and is it possible to compress the course?:	

6.	The intake capacity of each course and no. of admissions given in the current academic year:	<b>Course Duration: 4 years (as per NEP structure)</b>
7.	Opportunities of Employability / Employment available after undertaking these courses:	<p>Graduates of a Bachelor's program in Financial Management are well-positioned for a wide range of rewarding employment opportunities. With a robust understanding of international financial markets, risk management, and strategic decision-making, these individuals can thrive as financial analysts, providing valuable insights for investments and financial planning. They are equipped to take on roles within corporations, serving as corporate financial analysts who contribute to budgeting, financial forecasting, and strategic initiatives. The program's comprehensive curriculum also prepares graduates for the dynamic field of investment banking, where they can play integral roles in financial transactions and mergers. Additionally, opportunities abound in risk analysis, treasury management, and financial consulting, allowing graduates to apply their expertise in mitigating financial risks and optimizing cash flow. Entrepreneurial ventures are also on the horizon, as graduates may establish their own financial consulting firms or pursue entrepreneurship with a focus on financial management. The program's adaptability extends to sustainable finance, enabling graduates to integrate environmental, social, and governance considerations into financial decision-making. Overall, the breadth of opportunities highlights the versatility and relevance of a bachelor's in financial management in meeting the diverse needs of the modern financial landscape.</p>

**Sign of the BOS**  
**Dr. Arvindkumar**  
**Shankarlal Luhar**  
**Board of Studies:**  
**B.Com (Financial**  
**Management)**

**Sign of the**  
**Offg. Associate Dean**  
**Dr. Ravikant**  
**Balkrishna Sangurde**  
**Faculty of Commerce**

**Sign of the**  
**Offg. Associate**  
**Dean**  
**Prin. Kishori Bhagat**  
**Faculty of**  
**Management**

**Sign of the**  
**Offg. Dean**  
**Prof. Kavita Laghate**  
**Faculty of**  
**Commerce &**  
**Management**