

# C P PATEL AND F H SHAH COMMERCE (AUTONOMOUS) COLLEGE, ANAND

(Managed by SARDAR PATEL EDUCATION TRUST, ANAND)

AFFILIATED TO SARDAR PATEL UNIVERSITY, V V NAGAR

An ISO 9001 2015 Certified / An ISO 14001-2015 Certified / An ISO 21001-2018 Certified  
GUJARAT INSTITUTIONAL RATING FRAMEWORK (4 STAR)

AAA Reaccredited CGPA 3.56 – GRADE **A<sup>+</sup>** KCG-Dept of Edu. Govt of Gujarat-April 2017

NAAC Reaccredited - CGPA 3.30 - GRADE **'A<sup>+</sup>'** UGC – MHRD, Govt of India – June 2022  
Syllabus as per NEP 2020 with effect from the Academic Year 2024-2025

## Master of Commerce (MCOM)

### Semester - III

<b>Course Code</b>	<b>PG03ECOM04</b>	<b>Title of the Course</b>	<b>STRATEGIC FINANCIAL MANAGEMENT-I</b>
<b>Total Credits of the Course</b>	<b>04</b>	<b>Hours per Week</b>	<b>04</b>

<b>Course Objectives</b>	1. To understand corporate strategy formulation with respect to investment, financing and dividend decisions and IT application for financial value creation.
	2. To understand Project planning and SWOT Analysis.
	3. To make recommendation for the best investment opportunity.
	4. To understand e-Finance Technology.

### Course Content

<b>Unit</b>	<b>Description</b>	<b>Weightage (%)</b>
<b>1.</b>	<b>Financial Policy and Corporate Strategy (Theory)</b> Financial Management - Corporate Strategy - Strategic Financial Management – Features of Strategic Financial Management – Premises of Strategic Financial Management- Strategic decision-making framework - Interface of Financial Policy and strategic management - Balancing financial goals vis-à- vis sustainable growth -Financial Planning and Strategy-Strategic Decision-Making and Planning – Strategic Financial Planning – Financial Planning – Financial Planning Process- Planning for Sustainable Growth (including small examples of sustainable growth calculation)	<b>25%</b>
<b>2.</b>	<b>Project Planning</b> Capital Investment Decision Process – Capital Investment Process – Benefits of Project Management – Project Organization Structure – Use of Computers in Project Management – SWOT Analysis – Zero Date of a Project – Financial Closure – Brown Field Project – Resource Levelling – Initial Selection of Project Ideas – Feasibility Study Report, Market Survey – Strategic Focus in Project Planning – Social Cost Benefit Analysis (SCBA) – Indicators of Social Desirability of a Project – Detailed Project Report – Contents in Detailed Project Report – Project Appraisal by Financial Institutions – Financial Feasibility – Technical Competence – Economic Feasibility – Managerial Competence – Project Appraisal under Inflationary Conditions – Margin Money	<b>25 %</b>

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	– Promoters Contribution	
<b>3.</b>	<b>Investment Decisions (Theory &amp; Examples)</b> Nature of Risk – Statistical techniques for risk analysis – Probability – Expected Net Present Value – Standard Deviation – Coefficient of Variation; Conventional Techniques of Risk Analysis – Payback – Risk- adjusted discount rate – Certainty equivalent – RADR vs CE – Sensitivity analysis- Decision Tree Analysis	<b>25%</b>
<b>4.</b>	<b>E Finance: (Theory)</b> Meaning, What does eFinance Change?-eFinance Technology - Use of IT in Financial Decision-making – Financial Services in Internet Era – Conceptual Discussion of Internet banking and Online stock trading – Methods of Digital Payments –Concept and Importance of Cyber security, Major Types of Cyber security Threats to Financial Services – Concept of Fintech –The Advantages of Fintech Innovations in Finance- Innovative application of technology in finance (Crypto currency, Neo Banking, Use of Block chain, Artificial Intelligence, Robotic Process Automation in Finance)	<b>25 %</b>

<b>Teaching-Learning Methodology</b>	<ul style="list-style-type: none"><li>• Lecture method</li><li>• Learning from web-based contents</li><li>• Group Discussion</li><li>• Activity Based Learning</li></ul>
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<b>Evaluation Pattern</b>		
<b>Sr. No.</b>	<b>Details of the Evaluation</b>	<b>Weightage</b>
<b>1.</b>	Internal/Written Examination	<b>20%</b>
<b>2.</b>	Internal Continuous Assessment in the form of Quizzes, Seminars, Assignments, Attendance	<b>10%</b>
<b>3.</b>	External Examination	<b>70%</b>

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Course Outcomes	
1.	Understand strategic financial decision-making framework
2.	Examine the features and implications of sustainable growth model
3.	Apply advanced techniques of investment decision making for evaluating long term investment decisions considering risk and uncertainty
4.	Get insights on digital transformation in the field of finance

Suggested References	
Sr. No.	References
1	Pandey, I. M. (2016). <i>Financial Management</i> (Eleventh ed.). New Delhi, India: Vikas Publishing House.
2	Chandra, P. (2019). <i>Financial Management, Theory and Practice</i> (Tenth ed.). Chennai, India: McGraw-Hill.
3	Khan, M. Y., & Jain, P. K. (2011). <i>Financial Management</i> (Sixth ed.). New Delhi, India: McGraw Hill Education.
4	Van Horne, J. C. (2008). <i>Fundamentals of Financial Management</i> (13h ed.). Chennai, India: Pearson Education.
5	e-Finance – ICAI UNIVERSITY
6	Gupta, J. B. (2016). <i>Strategic Financial Management</i> (9th ed.). New Delhi, India: Taxmann Publications Pvt. Ltd.
7	Kishore, R. M. (2017). <i>Strategic Financial Management</i> (3rd ed.). New Delhi, India: Taxmann Publications Pvt. Ltd.

On-line resources to be used if available as reference material
<b>On-line Resources</b>
<a href="http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/392">http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/392</a>

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