

# 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>PG03CCOM03</b>	<b>Title of the Course</b>	<b>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. The objective of this course is to acquaint students with the advanced concepts of financial management and the application of the same in the strategy formulation in the organization.
	2. To introduce the students about the Corporate Restructuring and Forms of Corporate Restructuring.
	3. To introduce about the foreign exchange systems prevalent in international trade and business. To elaborate the manner of determination of exchange rates.
	4. To make the students aware about Sources of International Long-Term Finance and International Trade Finance

<b>Course Content</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage (%)</b>
<b>1.</b>	<b>Financial Strategy and Reporting</b> Financial Goals and Strategy, Financial strategy formulation, Sales Plan, Production Plan, Measurement of Income and Capital, Impairment of Fixed Assets, Brand and Goodwill, Analysis of Financial Statement, Vision Focus, Corporate Sustainability, Initiatives and Achievements, Directors Report, Corporate Governance Report, Shareholder Value Creation, Economic Value Added, Market Value Added, Market-to-Book Value, Value Drivers, Managerial Implications of Shareholder Value, Balanced Scorecard, Highest Performance Achievement Area	<b>25 %</b>
<b>2.</b>	<b>Corporate Restructuring</b> Meaning and Objectives of Corporate Restructuring, Forms of Corporate Restructuring, Mergers, Amalgamations and Acquisitions, Financial Considerations in Mergers, Amalgamation and Acquisitions, Legal and Procedural Aspects of Amalgamations or Acquisitions, Diversification versus Disinvestment Strategies, Tax Implications	<b>25 %</b>

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3.	<b>International Financial Management</b> World Monetary System, Foreign Exchange Markets and Rates, Determinant and Select Theories of Exchange rates, International Parity Relationships, International Capital Budgeting- Examples, Financing Foreign Operations, Raising Foreign Currency finance, Financing Exports, Foreign Exchange Exposure, Management of Foreign Exchange Exposure	25%
4.	<b>Sources of International Long-Term Finance and International Trade Finance</b> Risk associated with Project Financing, Issue of ADR/GDRs, FCCBs and FCEBs, ECBs and FDIs, Foreign Capital Markets and Instruments, QIBs and FIIs, Multilateral Agencies, Other International Finance Sources, Forms of Export Finance, Forfeiting, Documentary Control, Export Credit and Insurance, Special Economic Zones	25 %

<b>Teaching-Learning Methodology</b>	<ul style="list-style-type: none"><li>• Direct Lecture</li><li>• Power Point Presentations</li><li>• Seminars</li><li>• Students Presentations</li><li>• Questions-Answers during lectures.</li></ul>
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Evaluation Pattern		
Sr. No.	Details of the Evaluation	Weightage
1.	Internal Written	20%
2.	Internal Continuous Assessment in the form of Quizzes, Seminars, Assignments, Attendance	10%
3.	External Examination	70%

Course Outcomes	
1.	Develop conceptual understanding for financial strategy formulation
2.	Learn technique to evaluate corporate restructuring proposals and its impact on market value of the firm
3.	Understand nitty-gritty of FOREX and Risks Associated with it.

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4.	Get familiarity with various aspects of International Monetary System and sources of international finance
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## Suggested References

Sr. No.	References
1	Maheshwari, D. N. (2015). MANAGEMENT ACCOUNTING AND FINANCIAL CONTROL (Sixteen ed.). New Delhi, India: Sultan Chand & Sons .
2	Singh, N. (2017). Advanced Financial Management (Second ed.). Mumbai, India: Himalaya Publishing House.
3	Van Horne, J. C. (2001). Financial Management and Policy, 12th Edition (Twelfth ed.). Chennai, India: Pearson Education.
4	Chandra, P. (2019). Financial Management, Theory and Practice (Tenth ed.). Chennai, India: McGraw-Hill.
5	Kishore, R. M. (2020). Taxmann's Financial Management (Reprint 8th Edition 2020 ed.). India: Taxmann's Publication.
6	Gordon, E., & Natrajan, K. (2016). Financial Markets and Services (11th Revised ed.). Mumbai, India: Himalaya Publishing House.
7	Pandey, I. M. (2016). Financial Management (Eleventh ed.). New Delhi, India: Vikas Publishing House.
8	Khan, M. Y., & Jain, P. K. (2011). Financial Management (Sixth ed.). New Delhi, India: McGraw Hill Education.

**On-line resources to be used if available as reference material**

**On-line Resources**

[http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view\\_module\\_pg.php/733](http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/733)

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