



SECOND YEAR OF MASTER OF COMMERCE MAJOR BANKING AND FINANCE REVISED SYLLABUS ACCORDING TO CBCS NEP 2020

COURSE TITLE: FINANCIAL MANAGEMENT
SEMESTER-IV, W.E.F. 2024-2025

**RECOMMENDED BY THE BOARD OF STUDIES IN COMMERCE
AND**

APPROVED BY THE ACADEMIC COUNCIL

Devrukh Shikshan Prasarak Mandal's

Nya. Tatyasaheb Athalye Arts, Ved. S. R. Sapre Commerce, and
Vid. Dadasaheb Pitre Science College (Autonomous), Devrukh.
Tal.Sangmeshwar, Dist. Ratnagiri-415804, Maharashtra, India

Academic Council Item No: _____

Name of the Implementing Institute	:	Nya. Tatyasaheb Athalye Arts, Ved. S. R. Sapre Commerce, and Vid. Dadasaheb Pitre Science College (Autonomous), Devrukh. Tal. Sangmeshwar, Dist. Ratnagiri-415804
Name of the Parent University	:	University of Mumbai
Name of the Programme	:	Master of Commerce
Name of the Department	:	Commerce
Name of the Class	:	Second Year
Semester	:	Fourth
No. of Credits	:	04
Title of the Course	:	Financial Management
Course Code	:	COE603
Name of the Vertical in adherence to NEP 2020	:	Major and Minor
Eligibility for Admission	:	Any First Year of M.Com passed student seeking Admission to Second year Master Programme in adherence to Rules and Regulations of the University of Mumbai and Government of Maharashtra
Passing Marks	:	40%
Mode of Assessment	:	Formative and Summative
Level	:	PG
Pattern of Marks Distribution for TE and CIA	:	60:40
Status	:	NEP-CBCS
To be implemented from Academic Year	:	2024-2025
Ordinances /Regulations (if any)		

Nya. Tatyasaheb Athalye Arts, Ved. S. R. Sapre Commerce and Vid. Dadasaheb Pitre Science College, Devrukh (An Autonomous College Affiliated with University of Mumbai)

Syllabus for Second Year of Master of Commerce in Banking and Finance

(With effect from the academic year 2024-2025)

SEMESTER-IV

Paper No.— V

Course Title: Financial Management

No. of Credits - 04

Type of Vertical: Major and Minor

COURSE CODE: COE603

Learning Outcomes Based on BLOOM's Taxonomy:

After completing the course, the learner will be able to...

Course Learning Outcome No.	Blooms Taxonomy	Course Learning Outcome
CLO-01	Understand	To understand the concepts of financial management
CLO-02	Apply	To apply techniques related to investment decisions
CLO-03	Analyze	To analyze the scope of working capital
CLO-04	Evaluate	To evaluate the financial planning

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SEMESTER-IV

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FINANCIAL MANAGEMENT

Modules at a Glance

SN	Modules	No. of Lectures	Credit
1	Types of Financing	15	01
2	Investment Decisions : Capital Budgeting	15	01
3	Management of Working Capital	15	01
4	Financial Planning	15	01
Total		60	04

SN	Modules/ Units
1	Types of Financing
	Introduction Needs of Finance and Sources: Long Term, Medium Term, Short Term Long Term Sources of Finance Owners Capital / Equity Capital Preference share capital Retained Earning Debentures or Bonds Loans from Financial Institutions / Banks Short Term Sources of Finance Trade Credit Accrued Expenses and Deferred Income Advances From Customers Commercial Papers Bank Advances: Loans, O/D, Clean O/Ds, Cash Credit, Advances against goods, Bills Purchased, Discounted, Advances against documents of title of goods, Advances against supply of bills, Term Loans Inter Corporate Deposits Certificate of Deposits Public Deposits
2	Investment Decisions : Capital Budgeting
	<ul style="list-style-type: none"> • Introduction • Nature of Capital Budgeting • Purpose of Capital Budgeting • Capital Budgeting Process • Types of Capital Investment • Decisions Project Cash Flows and Net profit Approval • Basic Principle of Measuring Project Cash Flows • Increment principle, Long Term Funds Principle, Exclusion of Financial Cost Principle, Post Tax Principle • Probability technique for measurement of cash flow • Capital Budgeting Techniques : Net Return Value; Internal Rate of Return; Profitability Index Methods • A Comparison; Project Selection Under Capital Rationing • (Note: Problems on computation of cash flow, ranking of projects on various techniques, selection and analysis with / without capital rationing. Comparison of IRR with Required rate of return i.e. cut off rate, IRR and mutually exclusive projects with unequal lives, multiple IRR)

3	Management of Working Capital Meanings, Concepts and policies of working capital Management of working capital Issues in working capital Estimating working capital needs (only Theory) Operating or working capital cycle (only Theory) Management of components of working capital Management of Cash and Marketable Securities: Motives for Holding Cash; Objectives of Cash Management; Factors Determining Cash Needs; Basic Strategies of Cash Management; Cash Management Techniques / Processes; Marketable Securities; and Cash Management Practices in India. Inventory Management: Objectives; and Techniques.
4	Financial Planning <ul style="list-style-type: none">• Introduction• Meaning of Budget• Essentials of a budget,• Types of Budgets• Advantages of Budgeting• Zero Based Budget• (Note: Practical Questions on Sales Budget, Production Budget, Material Budget, Cash Budget and Master Budget)

Access to the Course

The course is available for all the students admitted for Master of Commerce.

Forms of Assessment

The assessment of the course will be of Diagnostic, Formative and Summative type. At the beginning of the course diagnostic assessment will be carried out. The formative assessment will be used for the Continuous Internal Evaluation whereas the summative assessment will be conducted at the end of the term. The weightage for formative and summative assessment will be 60:40. The detailed pattern is as given below.

Term End Evaluation (60%)

Question Paper Pattern

100 Marks (Will be converted to 60 Marks)

Time: 3 hours

Question No.	Sub-Question	Module	Question Pattern	Marks
Q.1		All Module	Multiple Choice Questions (Attempt any 10 out of 15)	20
Q.2	a, & b	I	Solve any one questions from given two questions	20
Q. 3	a, & b	II	Solve any one questions from given two questions	20
Q. 4	a, & b	III	Solve any one questions from given two questions	20
Q. 5	a, & b	IV	Solve any one questions from given two questions	20
Total				100

Internal evaluation (40%)

Sr. No.	Description	Marks
1	30 Marks Unit Test Converted to 15 Marks	15
2	Assignments (Minimum four)	10
3	Attendance/Active Participation in teaching learning Process	05
4	Subject related activities as assigned by the teacher –PPT/Viva/Project/Survey etc.	10
Total		40

Grading Scale

The grading scale used is O to F. Grade O is the highest passing grade on the grading scale, and grade F is a failure. The Board of Examinations of the college reserves the right to change the grading scale.

References:

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