



SYMBIOSIS COLLEGE OF ARTS & COMMERCE

An Autonomous College | Under Savitribai Phule Pune University

Reaccredited 'A+' with 3.51 CGPA For Third Cycle By NAAC | College with Potential for Excellence

Bachelor's Degree		First Year		Second Year		Third Year		Master's Degree		First Year		Second Year	
Semester (Tick the relevant semester) ✓		I	II	III	IV	V	VI	Semester (Tick the relevant semester) ✓		I	II	III	IV
Programme	Programme Code							Programme	Programme Code				
BCOM (Management Accounting)						✓		MCOM					
BA								MA Economics					
BCOM Honours								MA English					
BA Honours								MA Psychology					
Name of the Department		Accountancy and Costing											
Name of the faculty/s preparing syllabus		CMA Monica Parikh											
Name of the faculty/s reviewing syllabus		Dr. Tessy Thadathil											
Title of the Subject		Financial Strategy (F3) -1											
Paper Number (In case of Specialization)		9											
Subject Code:		50709C19											

Number of Credits:	4		
Date of BOS when subject was approved			
% of Syllabus Revision (Tick the relevant %) ✓	100 % ✓	50 % to 99 %	Less than 50 %
Date of Implementation of Revised/Changed Syllabus	2022-23		
Objectives of the Course:	1. To make financial policy decisions that align to the organization’s strategic objectives. 2. To analyses and evaluate the sources of long-term finances to meet the organization’s financing requirements. 3. Identify, assess and manage financial risks associated with cash flows and capital projects.		
Gist of this course in maximum 3 to 4 lines	This course will help the student to analyse and evaluate the sources of long-term finances to meet the organization’s financing requirements.		
Detailed syllabus			
Unit	Contents of the syllabus		Number of Lectures
1.	Financial policy decision 1.1 Profit and not-for-profit organisations 1.2 Quoted and unquoted companies 1.3 Value for money, maximising shareholder wealth 1.4 Impact of underlying economic conditions and business variables on financial objectives 1.5 Enhancing the value of other non-financial capitals (human capital, intellectual capital and social and relational capital) 1.6 United Nations Sustainability Development Goals		10
2.	Analysis of the Financial Policy decision 2.1 Use of policy decisions to meet cash needs of entity 2.2 Sensitivity of forecast financial statements and future cash position to these policy decisions 2.3 Consideration of the interests of stakeholders		8
3.	External influences on financial strategic decisions 3.1 Lenders’ assessment of creditworthiness		10

	3.2 Consideration of domestic and international tax regulations 3.3 Consideration of industry regulations such as price and service controls	
4.	Sources of Long-term Finance 4.1 Capital structure theories – traditional and M & M 4.2 Estimating the cost of equity, weighted average cost of capital 4.3 Impact of choice of capital structure on financial statements 4.4 Structuring the Debt equity profiles of a company	12
5.	Structuring the Debt equity profiles of a company. 5.1 Types of debt instruments and criteria for selecting them -Managing interest, currency and refinancing risks with target debt profile -Private placements and capital market issuance of debt -Features of debt covenants -Methods of flotation and implications for management and shareholders 5.2 Rights issues, choice of discount rates and impact on shareholders -Features and criteria - Impact on shareholder value and entity value, financial statements and performance - Calculation of theoretical ex-rights price (TERP) and yield adjusted TERP -Features and criteria -Impact on shareholder value and entity value, financial statements and performance.	14
	Total Number of Lectures	54
<p>Relevance to the local/ national /regional/global developmental needs with learning objectives including program outcomes, program specific outcomes and course outcomes of all programs offered by the Institution: (Mention relevant topics below and highlight it in syllabus above in maroon color)</p> <p>Program Specific outcomes,</p> <p>PSO : Analyse financial statements, evaluate the financial position and interpret organizational efficiency.</p> <p>PSO : Demonstrate critical thinking and problem-solving skills within the prevalent corporate governance framework</p> <p>Learning Outcomes:</p> <ul style="list-style-type: none"> Advise on financial and non-financial objectives and analyse policy decision areas such as investment, financing and dividend. 		

Topics that focuses on Employability, Entrepreneurship and Skill Development. (Mention relevant topics below and highlight it in syllabus above in blue color)

- Po Employability – unit 1,2,3,4,5

Topics that integrates Cross cutting issues relevant to Gender, Environment and Sustainability, Human Values and Professional Ethics into the Curriculum: (Mention relevant topics below and highlight it in syllabus above in green color)

Unit 1,5

Course Learning Outcomes:

On successful completion of the module students will be able to:

CO1: Formulate strategic financial objectives.

CO2: Develop the strategic financial policy decisions and discuss the external influences on financial strategic decisions.

CO3: Plan the capital structure of a firm.

CO4: Structure long-term debt finance and equity finance

CO5: Develop employability, professional and technical skills.

Projects as part of continuous assessment:

Topic: Case based

Objectives: application to real life scenarios

Learning Outcomes:

- Evaluate the capital structure of a firm.

Internship for Students if any: NA

Suggested Reference Books: Financial Strategy (Study Text) Published by Kaplan 2. Financial Strategy (Exam Kit) Published by Kaplan 3. Financial Strategy (Study Text) published by BPP 4. Financial Strategy (Exam Kit) Published by Kaplan		
Signatures of Board of Studies Members:		
Designations	Names of BOS members	Signatures
Chairman	Dr. Tessy Thadathil Head, Dept of Costing	
University Nominee	CA Shilpa Bhide	
Member, Academic Council	Dr V K Sawant	
Member, Academic Council	Dr Prasanna Kulkarni	
Industry Expert	Mr. Puratan Bharati	
Alumni Representative	Mr. Shreyas Bagmar	
Department Head	CA Umesh Kulkarni, Head Dept of Accountancy	
Department Teacher	Dr Yogini Chiplunkar	
Department Teacher	Dr Santosh Marwadikumbhar	
Department Teacher	Dr Nilesh Waghmare	
Department Teacher	Dr. Sharayu Bhakare	
Department Teacher	CMA Monica Parikh	
Department Teacher	Mr. Shekhar Paranjape	
Department Teacher	Ms. Aishwarya K	
Department Teacher	Ms. Poorti Gangal	

