



# 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) -2											
Paper Number (In case of Specialization)		12											
Subject Code:		60712C19											

<b>Number of Credits:</b>	<b>4</b>		
<b>Date of BOS when subject was approved</b>			
<b>% of Syllabus Revision</b> (Tick the relevant %) ✓	<b>100 %</b>	<b>50 % to 99 %</b>	<b>Less than 50 %</b>
	✓		
<b>Date of Implementation of Revised/Changed Syllabus</b>	<b>2022-23</b>		
<b>Objectives of the Course:</b>	1. To identify, assess and manage financial risks associated with cash flows and capital projects. 2. To develop and apply business valuation techniques to measure the tangible and intangible value of organizations.		
<b>Gist of this course in maximum 3 to 4 lines</b>	This course will help the student to analyse and evaluate the sources of long-term finances to meet the organization’s financing requirements		
<b>Detailed syllabus</b>			
<b>Unit</b>	<b>Contents of the syllabus</b>		<b>Number of Lectures</b>
<b>1.</b>	<b>Financial Risks</b> 1.1 sources and types of financial risks 1.2 Interest rate parity, purchasing power parity and the Fisher Effect) 1.3 Features of swaps, forward contracts, money market hedges, futures and options 1.4 Techniques for combining options in order to achieve specific risk profiles 1.5 Internal hedging techniques		<b>12</b>
<b>2.</b>	<b>Business Valuations</b> 2.1 context of valuation 2.2 Listing of firms 2.3 Mergers and acquisitions (M&A). 2.4 Demergers and divestments		<b>10</b>
<b>3.</b>	Valuation methods		<b>14</b>

	3.1 Asset valuation 3.2 Valuation of intangibles 3.3 Different methods of equity valuation (share prices, earnings valuation, dividend valuation, discounted cash flow valuation) 3.4 Capital Asset Pricing Model (CAPM) 3.5 Efficient market hypothesis	
<b>4.</b>	<b>Pricing and bid issue</b> 4.1 Forms of consideration 4.2 Terms of acquisition 4.3 Target entity debt 4.4 Methods of financing cash offer and refinancing target entity debt 4.5 Bid negotiation	<b>14</b>
<b>5.</b>	<b>Post-transaction issues</b> 5.1 Post-transaction value incorporating effect of intended synergies 5.2 M&A integration and synergy benefit realisation 5.3 Exit strategies	<b>4</b>
	<b>Total Number of Lectures</b>	<b>54</b>
<p><b>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)</b></p> <p><b>Program Specific outcomes,</b></p> <p><b>PSO :</b> Analyse financial statements, evaluate the financial position and interpret organizational efficiency.</p> <p><b>PSO :</b> Demonstrate critical thinking and problem-solving skills within the prevalent corporate governance framework</p> <p><b>Learning Outcomes:</b></p> <ul style="list-style-type: none"> <li>● Advise on financial and non-financial objectives and analyse policy decision areas such as investment, financing and dividend.</li> </ul>		

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

- **P Employability-** units 1,2,3,4

**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)**

**Course Learning Outcomes:**

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

**CO1:** discuss and evaluate sources and types of financial risk and recommend ways to manage economic and political risks.

**CO2:** Recommend different valuation methods and report the strengths and weaknesses of each valuation method.

**CO3:** strategise Listing of firms, Mergers and acquisitions and demergers and divestments

**CO4:** report on financial and non-financial objectives and analyse policy decision areas such as investment, financing and dividend

**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**

<b>Suggested Reference Books:</b>		
1. 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		
<b>Signatures of Board of Studies Members:</b>		
<b>Designations</b>	<b>Names of BOS members</b>	<b>Signatures</b>
<b>Chairman</b>	Dr. Tessy Thadathil Head, Dept of Costing	
<b>University Nominee</b>	CA Shilpa Bhide	
<b>Member, Academic Council</b>	Dr V K Sawant	
<b>Member, Academic Council</b>	Dr Prasanna Kulkarni	
<b>Industry Expert</b>	Mr. Puratan Bharati	
<b>Alumni Representative</b>	Mr. Shreyas Bagmar	
<b>Department Head</b>	CA Umesh Kulkarni, Head Dept of Accountancy	
<b>Department Teacher</b>	Dr Yogini Chiplunkar	
<b>Department Teacher</b>	Dr Santosh Marwadikumbhar	
<b>Department Teacher</b>	Dr Nilesh Waghmare	
<b>Department Teacher</b>	Dr. Sharayu Bhakare	
<b>Department Teacher</b>	CMA Monica Parikh	
<b>Department Teacher</b>	Mr. Shekhar Paranjape	
<b>Department Teacher</b>	Ms. Aishwarya Kalyanshetti	
<b>Department Teacher</b>	Ms. Poorti Gangal	

