



Symbiosis College of Arts and Commerce
(An Autonomous College Affiliated to University of Pune)

Subject code	17C82212	Semester	I	II	III	IV	V	VI	M.Com. Semester	I	II √	III	IV
Title of Subject (For M. Com Part I & II as appeared in the prospectus)	New Financial Policies & Practices												
Objectives	1. To gain knowledge of management and financing of working capital. 2. To understand concepts relating to financing and investment decision.												
Unit	Contents of the syllabus											Number of Lectures	
1	<u>Title of the topic : Profit Planning :-</u> Contents : 1.1 Concepts and basics of profit planning, approaches to profit planning Break Even Analysis, Proforma Income statement, Retention of earnings, Depreciation considerations Funding strategies, monitoring and assessment. Programs and policies to reward various stake holders.											12	
2	<u>Title of the topic : Dividend Policies :-</u> Contents : 2.1 Optimal Dividend policy, variables influencing dividend policy, types of divided policy, forms of divided payment, dividend theories. Implications of Over Capitalization and Under Capitalization. -Gordon growth model -Walters valuation model -MM-Irrelevance theory											10	
3	<u>Title of the topic : Financial Management of Business Expansion :-</u> Contents : 3.1 Business Combination, acquisitions, mergers, Conceptual Aspects, forms, Formulation of Acquisition Strategy, Assessment of Financial Implications of Potential acquisition. Projected Profit & Loss Account statement, Balance Sheet, Cash Flow Statements etc.											12	
4	<u>Title of the topic : New Financial Instruments :-</u> Contents : 4.1 Floating rate bonds, Zero Interest Bonds, Deep Discount Bonds, Commercial Papers, P. Notes (Participatory Notes) Financial Derivatives- Derivative Market –Meaning, Benefits, Needs, Types, Features – Derivative market in India – Forwards, Futures and options Securitization of Assets – concept, mechanism, utility, growth in foreign countries and in India.											10	
5	<u>Title of the topic : Leasing Finance and Venture Capital :-</u> Contents : 5.1 Lease Financing – nature, types, potentiality of leasing as a source of business finance, Venture Capital – Concept, dimensions, its functions – Venture capital in developing countries and in India, Operational Highlights, Regulatory Framework in India, Prerequisites for success.											08	
6	<u>Title of the topic : Economic Value Added (EVA)</u> 6.1 Concept of EVA 6.2 Calculating EVA											08	



	6.3 Adjustments for calculation of EVA 6.4 Superiority of EVA	
	Total Number of Lectures	60
<p>Suggested Reference Books Books recommended</p> <ol style="list-style-type: none"> 1. Dr. Prassanna Chandra – Financial Management Theory & Practice published by McGraw Hill 6th Edition 2. Financial Management and Policy – By Dr. R.M. Shrivastava, Himalaya Publishing House 3. Indian Financial System – Bharati Pathak Dorling Kindersley (India) Pvt. Ltd. 4. Business Finance – S. C. Kuchal 5. Financial Management – I.M. Pandey 6. Financial Management – Study material by Alpha group ICFAI Hydrabad 7. Financial Management – Dr. P.V. Kulkarni 8. Fundamentals of Financial Management By Horne, Wachowicz Jr. Bhaduri Published by Pearson Education 12th Edition 		

