

Course Sheet Information

Course Code : FCB201
Course Title : Strategic Finance
Prerequisite(s) : NIL
Co-requisite(s) : NIL
Credits : Non credit
Branch : All

Course Objectives :

This course enables student to :

1.	Gain an in-depth knowledge of the financial system & markets and its allied topics to analyze complex business issues.
2.	Have basic knowledge of the application of Financial Accounting with special reference to both recording and interpretation of business information.
3.	Improve understanding about the application of financial management in the business in the broader fields like raising of funds, investment of funds and dividend policy decisions.
4.	Help build an extensive network of research scholars and business tycoons that guide the college students in the field of finance.
5.	Upgrade to a better analytical approach in making monetary decisions and decisions involving a future time value of money and learn as such appropriate skills in both offline & online for crisis situations.

Course Outcomes :

After the completion of the course, students will be able :

CO1.	To gain a broad understanding on the internal & external factors which have an impact on the business environment, institutions & the application of suitable strategies in modern business.
CO2.	To learn the basic concepts of manual accounting and recording transactions using softwares.
CO3.	To develop understanding about conceptual topics like time value of money, cost of capital, capital structure, shareholding patterns, etc.
CO4.	To develop skill sets that help us survive the cut throat competition of today's financial world.
CO5.	To be sure of the financial, accounting and the banking choices that one makes and ultimately learn hacks and tricks to make the most of the resources available at all times.

Strategic Finance

Module 1 - Financial System and Financial Markets

Components of Financial System: All India Financial Institutions: ICICI, IDBI, NABARD, NHB, EXIM Bank, etc., RBI as a regulator of Banks and Foreign Exchange Market, Commercial Banks, NBFCs, Insurance, Mutual Funds and Pension Fund Organizations, Micro Financial Institutions, Financial Markets: Capital and Money Markets including derivatives.

Module 2 - Fundamentals of Financial Accounting

Meaning of Accounting, Accounting Principles and Concepts, Source Documents: Cash Book, Subsidiary Books, and Journal Proper, Ledgers, Trial Balance, Financial Statements, Analysis of Financial Statement- Ratio Analysis, Cash Flow and Fund Flow Analysis, Common Size Statement, Comparative Analysis, Sensitive Analysis.

Module 3 - Basics of Costing & Financial Management

Meaning, Objectives and Scope of Financial Management, Raising of Funds: Determining the quantum of Fund, Alternative Sources of Funds: a critical appraisal, Capital Structure: Debt and Equity, Shareholding Patterns, Agency Theory, Investment of Funds: Capital Budgeting: Meaning & Importance, Time Value of Money, Capital Budgeting Techniques, Working Capital Management: Meaning, Types, and Sources, Cash Management, Receivables Management, Inventory management, Dividend Policy Decisions: Meaning and Types of Dividends.

Module 4 - Taxation Management & GST

Concepts, Objectives and Heads of Income under Income Tax, Benefits of Input Tax Credit, Overview of Corporate Tax, Implication of Avoidance of Double Taxation Agreement, Introduction of GST, Features and functions of GSTN & Structure (CGST, SGST, UTGST & IGST).

Module 5 - Financial Software- Tally/ SAP

Basics of Tally Prime, Company Creation & Alteration, Basic Shortcut Keys, Types of Vouchers, Record transactions for new companies, Recording Opening Balance, Introduction of BRS, Bank Reconciliation, Godown & Stock creation, Manufacturing Accounts in Tally Prime, 5 Steps to Payroll Process, Managing Salary & Attendance (Master, Payheads Creation, Payment Process & Checking reports).

At least two case studies/caselets to be discussed.

Reference Books :

1. Financial Management, Prasanna Chandra, Tata Mcgraw Hill Publication
2. Financial Statements: A Step-by-Step Guide to Understanding and Creating Financial Reports by Thomas Ittelson.
3. Official Guide to Financial Accounting using Tally (Kindle Edition) by Education Tally.
4. Financial Management - A Strategic Perspective by (Nikhil Chandra Shil and Bhagaban Das) sage publications.
5. Corporate Taxation, Kaushal Kumare Agrawal, Atlantic Publishers & Distributors
6. Taxmann's GST Mini Ready Reckoner (by CA Akhil Singla, Pavan Kumar Gaur, CA Mayank Goel).
7. Financial Derivatives: Pricing and Risk Management, Robert W. Kolb, John Wiley & Sons.