

**Revised Syllabus of Courses of Bachelor of Management Studies
(BMS) Programme at Semester VI
with effect from the Academic Year 2018-2019**

**Elective Courses (EC)
Group A: Finance Electives**

4. Strategic Financial Management

Modules at a Glance

| SN | Modules | No. of Lectures |
|--------------|--|-----------------|
| 1 | Dividend Decision and XBRL | 15 |
| 2 | Capital Budgeting and Capital Rationing | 15 |
| 3 | Shareholder Value and Corporate Governance/ Corporate Restructuring | 15 |
| 4 | Financial Management in Banking Sector and Working Capital Financing | 15 |
| Total | | 60 |

Objectives

| SN | Objectives |
|----|---|
| 1 | To match the needs of current market scenario and upgrade the learner's skills and knowledge for long term sustainability |
| 2 | Changing scenario in Banking Sector and the inclination of learners towards choosing banking as a career option has made study of financial management in banking sector inevitable |
| 3 | To acquaint learners with contemporary issues related to financial management |

| SN | Modules/ Units |
|----|---|
| 1 | Dividend Decision and XBRL |
| | <p>a) Dividend Decision:</p> <ul style="list-style-type: none"> • Meaning and Forms of Dividend, Dividend-Modigliani and Miller's Approach, Walter Model, Gordon Model, Factors determining Dividend Policy, Types of Dividend Policy <p>b) XBRL:</p> <ul style="list-style-type: none"> • Introduction, Advantages and Disadvantages, Features and Users |
| 2 | Capital Budgeting and Capital Rationing |
| | <p>a) Capital Budgeting:</p> <ul style="list-style-type: none"> • Risk and Uncertainty in Capital Budgeting, Risk Adjusted Cut off Rate, Certainty Equivalent Method, Sensitivity Technique, Probability Technique, Standard Deviation Method, Co-efficient of Variation Method, Decision Tree Analysis, Construction of Decision Tree. <p>b) Capital Rationing:</p> <ul style="list-style-type: none"> • Meaning, Advantages, Disadvantages, Practical Problems |
| 3 | Shareholder Value and Corporate Governance/Corporate Restructuring |
| | <p>a) Shareholder Value and Corporate Governance:</p> <ul style="list-style-type: none"> • Financial Goals and Strategy, Shareholder Value Creation: EVA and MVA Approach, Theories of Corporate Governance, Practices of Corporate Governance in India <p>b) Corporate Restructuring:</p> <ul style="list-style-type: none"> • Meaning, Types, Limitations of Merger, Amalgamation, Acquisition, Takeover, Determination of Firm's Value, Effect of Merger on EPS and MPS, Pre Merger and Post Merger Impact. |
| 4 | Financial Management in Banking Sector and Working Capital Financing |
| | <p>a) Financial Management in Banking Sector:</p> <ul style="list-style-type: none"> • An Introduction, Classification of Investments, NPA & their Provisioning, Classes of Advances, Capital Adequacy Norms, Rebate on Bill Discounting, Treatment of Interest on Advances <p>b) Working Capital Financing:</p> <ul style="list-style-type: none"> • Maximum Permissible Bank Finance (Tandon Committee), Cost of issuing Commercial Paper and Trade Credit, Matching Approach, Aggressive Approach, Conservative Approach |