SEMESTER V
Title of Course: Management Accounting and Decision Making
Course Code: MAJ5A
Course nature: Major
Course Credits: 4
Distribution of Marks: 60 (End Sem) + 40 (In- Sem)

Course Objectives:

This major course aims to:

1. Provide in-depth knowledge of management accounting concepts, tools, and techniques for planning, control, and decision-making.

2. Develop analytical and interpretive skills to use accounting information for strategic and operational management. Enable students to apply advanced costing methods, performance measurement systems, and decision-making models in real business scenarios.

4. Build competence in budgeting, variance analysis, responsibility accounting, and contemporary management accounting practices.

Course Outcomes:

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

CO1: Understand the Conceptual Framework of Management Accounting, explain the nature, scope, objectives, functions, tools, and techniques of Management Accounting, differentiate it from Financial and Cost Accounting, and analyse the role of the Management Accountant in decision-making processes, including ethical considerations.

CO2: Apply Standard Costing and Variance Analysis. Establish standards, calculate and interpret material, labour, overhead, and sales variances, and use standard costing systems for performance evaluation and control.

Utilise Marginal Costing and CVP Analysis for Decision Making. Apply marginal costing techniques, including Break-Even Analysis, P/V Ratio, Margin of Safety, and Cost-Volume-Profit (CVP) analysis, to support short-term managerial decisions, and compare them with absorption costing.

CO3: Develop and Implement Budgeting and Budgetary Control Systems. Prepare various types of budgets (fixed, flexible, functional, cash, zero-based, and master budget), implement budgetary control mechanisms, interpret budget variances, and understand the linkage between budgetary control and standard costing.

CO4: Apply Relevant Costing Techniques for Business Decisions. Use relevant costing and decision-making models for key managerial choices such as Make-or-Buy, Accept/Reject special orders, Product Mix and Pricing decisions, elimination of product lines, and Shut-Down vs Continue decisions.

Design and apply Responsibility Accounting systems across different responsibility centres (Cost, Profit, Revenue, Investment), assess divisional performance through responsibility accounting, ROI, Residual Income, and EVA, and examine contemporary developments including technology, Big Data, AI, and sustainability in management accounting.

Course Content:

Units	Contents	Classes		
		L	T	P
Unit 1: Introduction to Management Accounting (12 Marks)	Nature, scope, objectives, and functions of Management Accounting; Distinction between Financial, Cost, and Management Accounting; Tools and techniques of Management Accounting; Role of Management Accountant in modern organizations; Management Accounting and Decision-Making Process; Advantages, limitations and ethical issues in Management Accounting.	7	3	2
Unit 2: Standard Costing and Marginal Costing (18 Marks)	Concept of standard cost and standard costing; Establishment of standards; Advantages and limitations of standard costing; Material, Labour, Overhead, and Sales variances; Calculation and interpretation of variances; Marginal Costing- concept, Break-Even Analysis, P/V Ratio, Margin of Safety; Marginal Costing vs Absorption Costing; Application of marginal costing in decision making; Cost volume profit analysis	8	2	8
Unit 3: Budgeting and Budgetary Control	Concepts, Objectives, advantages, and limitations of budgetary control; Necessity of Budgets and budgetary control; Types of budgets: Fixed, Flexible, Zero-Based Budgeting (ZBB),			

(12 marks)	Performance Budgeting; Preparation of fixed, flexible, functional budgets, cash budget and Master Budget; Interpretation of under and over performance; Linkage between budgetary control and standard costing.	5	2	5
Unit 4: Performance Measurement and Contemporary Issues (18 marks)	Decision-making using relevant techniques: Make or Buy, Accept/Reject, Product mix and Pricing decisions; Decision on elimination of product/line; Shut-down vs Continue decision. Responsibility Centers (Cost, Profit, Revenue, Investment centers) and Responsibility Accounting; Organisations with multiple divisions and divisional performance measurement - ROI, Residual Income, Economic Value Added (EVA); Emerging trends of management accounting, role of technology, Big Data, AI and Sustainability in Management Accounting.	9	4	5

** L =Lectures, T =Tutorials, P =Practical

MODES OF IN-SEMESTER ASSESMENT: (40 Marks)

• Sessional Examination – 20 Marks

• Others - 15 Marks

- ➢ Seminar Presentation on any of the relevant topics
- ➢ Assignment
- ➢ Group Discussion
- ➢ Field Visit

• Attendance- 5 Marks

Suggested Readings / Textbooks:

1. Horngren, C.T., Datar, S.M., & Rajan, M.V. – Cost Accounting: A Managerial Emphasis (Pearson).

2. Garrison, R.H., Noreen, E.W., & Brewer, P.C. – Managerial Accounting (McGraw Hill).

3. Khan, M.Y. & Jain, P.K. – Management Accounting (McGraw Hill).

4. Maheshwari, S.N. & Mittal, S.N. – Management Accounting (Vikas Publishing).

5. Arora, M.N. – Cost and Management Accounting (Vikas Publishing).

SEMESTER-V

Title of the Course: SECURITY ANALYSIS
Course Code: MAJ5B
Course Nature: MAJOR
Course Credit: 04 Credits
Distribution of Marks: 60 (End Sem) + 40 (In- Sem)

Course Objectives: This major course aims to:

1. Understand the fundamental concepts of investment and differentiate between investment, speculation, gambling, security analysis, and portfolio management.
2. Analyze risk and return associated with different securities and understand various methods of risk measurement and valuation models for estimating the intrinsic value of securities.
3. Develop an understanding of fundamental and technical analysis for evaluating securities.
4. Examine the structure and functioning of securities markets in India, including derivatives and mutual funds.

Course Outcomes: After successful completion of the course, students will be able to:

CO1: Demonstrate a thorough understanding of the fundamental concepts of investment, including its objectives, attributes, and processes. They will be able to distinguish investment from speculation and gambling.

CO2: Assess the relationship between risk and return associated with various financial securities. They will develop the ability to identify different forms of investment risk and understand the benefits of diversification in reducing investment risk. They shall also be able to apply different valuation models for determining the intrinsic value of securities.

CO3: Analyze securities using both fundamental and technical approaches. They will be able to examine economic, industry, and company-specific factors affecting security prices. They shall also understand the concept of market efficiency and its implications for investors.

CO4: Explain the structure, functioning, and development of the Indian securities market. They will understand the processes of listing and dematerialization of securities and examine the role of stock exchanges in capital market development.

UNIT	Contents	Classes		
		L	T	P
Unit 1 Introduction to Investment (Marks 15)	Introduction to Investment: Definition, Investment Objectives, Investment Attributes, Investment Process, Investment vs. Speculation, Investment vs. Gambling, Security Analysis vs. Portfolio Management.	10	01	01
Unit 2 Risk & Return (Marks 15)	Risk and Return: Risk and its Factors- Concept and Components of Risk, Measurement of Risk, Systematic and Unsystematic Risk, Beta co-efficient, Effect of combining securities. Components of Return, Expected and Actual return, Present Value of Return, Multiple year holding period, Valuation models (Balance Sheet Valuation method, Intrinsic Value vs Market Price, Dividend Discount model).	13	02	02
Unit 3 Techniques of Securities (Marks 15)	Fundamental Analysis: EIC Framework, Economic, Industry and Company Analysis, Forecasting of earnings. Technical Analysis: meaning, assumptions, difference between technical and fundamental analysis, Charting Tools, Market Indicators, Dow Theory, Random Walk Theory. Security Valuation: Efficient Market Hypothesis, Different Forms of EMH and their Empirical Tests.	15	02	02
Unit 4 Securities Market & Current trends (Marks 15)	Securities Markets: Development of Stock Market in India, Dematerialization of Shares, Listing of Securities. Current Trends in Securities market: Derivative Instruments: Futures, Trading Mechanism, Difference between Futures and Forwards. Options, Rationale of Options- Put and Call Options. Mutual Funds: Objectives of Mutual Funds, Organization and Management, Types of Mutual Funds.	12	01	01

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MODES OF IN-SEMESTER ASSESMENT: (40 Marks)

• Sessional Examination – 20 Marks

• Others - 15 Marks

- Seminar Presentation on any of the relevant topics
- Assignment
- Group Discussion
- Field Visit

• Attendance- 5 Marks

Suggested Readings:

1. Donald E. Fischer & Ronald J. Jordan, 'Security Analysis & Portfolio Management', Prentice Hall of India Private Ltd., New Delhi 2000.

2. V. A. Avadhani – 'Securities Analysis and Portfolio Management', Himalaya Publishing House, 1997.

3. V. K. Bhalla, 'Investment Management', S. Chand & Company Ltd., Seventh Edition, 2000.

4. Punithavathy Pandian, 'Security Analysis & Portfolio Management' – Vikas Publishing House Pvt. , Ltd., 2001.

SEMESTER: V
Title of Course: Introduction to Management Accounting
Course Code: FINMIN5
Course Nature: Minor
Course Credits: 4
Distribution of Marks: 60 (End Sem) + 40 (In- Sem)

Course Objectives:

The designed course syllabus aims to:

1. Introduce the fundamental concepts, tools, and techniques of Management Accounting.

2. Enable students to understand how cost information is generated, analyzed, and used for planning, controlling, and decision-making in organizations.

3. Enable students to differentiate between Financial Accounting and Management Accounting.

4. Build analytical skills for cost behavior, budgeting, variance analysis, and short-term business decisions.

Course Outcomes: After successful completion of the course, students will be able to:

CO1: Understand the Fundamentals of Management Accounting, explain the meaning, nature, scope, objectives, functions, tools, and techniques of Management Accounting, and clearly distinguish it from Financial Accounting and Cost Accounting, while understanding the role and limitations of the Management Accountant.

CO2: Prepare and Apply Budgeting and Budgetary Control Systems, develop different types of budgets (Functional, Master, Fixed, Flexible, and Zero-Based Budgets) and utilize budgetary control techniques for performance planning and evaluation.

CO3: Apply Standard Costing and Variance Analysis, establish standard costs, compute and interpret material, labour, overhead, and sales variances, and use standard costing as a tool for cost control and performance measurement.

CO5: Utilize Marginal Costing for Short-term Decision Making, apply marginal costing techniques including Break-Even Analysis, P/V Ratio, Margin of Safety, and Cost-Volume-Profit (CVP) analysis, and differentiate between Marginal Costing and Absorption Costing for managerial decision-making.

Course Content:

Units	Contents	Classes		
		L	T	P
Unit 1: Introduction to Management Accounting & Cost concept (15 marks)	Introduction to Management Accounting: Meaning, definition, nature, scope, objectives, and functions of Management Accounting; Distinction between Financial Accounting, Cost Accounting, and Management Accounting; Role of Management Accountant in an organization; Tools and techniques of Management Accounting; Advantages and Limitations;	10	3	2
		L	T	P
Unit 2: Budgeting and Budgetary Control (15 marks)	Budget and Budgetary Control: Meaning, objectives, and advantages of Budgeting and Budgetary Control; Types of budgets: Functional budgets; Master Budget, Fixed and Flexible Budget; Zero-Based Budgeting-Concept and significance	6	2	7
		L	T	P
Unit 3: Standard Costing and Variance Analysis (15 marks)	Standard Costing and Variance Analysis: Concept of standard cost and standard costing; Establishment of standards; Advantages and limitations of standard costing; Variance Analysis: Material, Labour, Overhead, and Sales variances (computation and interpretation).	6	2	7
		L	T	P
Unit 4: Marg inal Costing (15 marks)	Marginal Costing -concept, Break-Even Analysis, P/V Ratio, Margin of Safety; Marginal Costing vs Absorption Costing; Cost-Volume-Profit analysis– concept, assumptions and limitations.	6	2	7

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MODES OF IN-SEMESTER ASSESMENT: (40 Marks)

• Sessional Examination – 20 Marks

• Others - 15 Marks

- ➢ Seminar Presentation on any of the relevant topics
- ➢ Assignment
- ➢ Group Discussion
- ➢ Field Visit

• Attendance- 5 Marks

Suggested Readings / Textbooks:

1. Maheshwari, S.N. – Management Accounting (Vikas Publishing).

2. Khan & Jain – Management Accounting (McGraw Hill).

3. Arora, M.N. – Cost and Management Accounting (Vikas).

4. Garrison, R.H., Noreen, E.W., & Brewer, P.C. – Managerial Accounting (McGraw Hill).

SEMESTER-VI
Title of Course: Financial Statement Analysis and Audit Practices
Course Code: MAJ6
Course Nature: MAJOR
Course Credit: 04 Credits
Distribution of Marks :60 (End Sem) + 40 (In- Sem)

Course Objectives: The course aims to:

1. familiarize students with the meaning, components, and importance of financial statements and to understand the basic concepts, objectives, and techniques of financial statement analysis.

2. develop understanding of ratio analysis and cash flow analysis as tools for evaluating the liquidity, profitability, solvency, and operational efficiency of an organization.

3. provide students with fundamental knowledge of auditing, including its objectives, types, principles, and procedures along with the concepts of vouching, verification, and valuation.

4. acquaint students with the essentials of audit reporting and emerging areas in auditing such as tax audit, bank audit, and forensic audit.

Course Outcomes: After completion of the course, students will be able to:

CO1: Students will be able to explain the structure and purpose of financial statements and apply key techniques of financial statement analysis to interpret business performance.

CO2: Students will be able to classify and compute various accounting ratios and prepare cash flow statements in accordance with Ind AS 7 for decision-making purposes.

CO3: Students will be able to describe the audit process and apply principles of vouching, verification, and valuation of assets and liabilities in practical scenarios.

CO4: Students will be able to differentiate between types of audit reports and understand the role and application of contemporary audit practices in detecting fraud and ensuring compliance.

Course Content:

Unit	Content	Classes		
		L	T	P
Unit 1: : Introduction to Financial Statement Analysis	Financial Statements- Meaning and importance, Components of financial statements: Balance Sheet, Statement of Profit and Loss, Cash Flow Statement, Users of financial statements.	10	3	2

(15 marks)	Financial Statement Analysis: Meaning, objectives, scope and limitations Key Techniques of Financial Statement Analysis ○			
Unit 2: Ratio Analysis and Cash Flow Analysis (15 marks)	Ratio Analysis- Meaning, objectives, advantages, and limitations of Ratio Analysis. Classification of ratios: Liquidity ratios, Profitability ratios, Solvency ratios, Activity/Turnover ratios. Cash Flow Analysis- Meaning and importance of cash flow statement, Preparation of cash flow statement as per Ind AS 7	6	4	5
Unit 3: Fundamentals of Auditing (15 marks)	Introduction to Auditing- Meaning, objectives, advantages and limitations of auditing, Types of Audits, Audit Principles and Procedures Vouching, Verification and Valuation: Meaning and importance of vouching, vouching of Business Transactions, Verification & Valuation of Assets and Liabilities	10	3	2
Unit 4: Audit Reporting and Contemporary Audit Practices (15 marks)	Meaning and importance, Essentials of a good audit report, Types of audit report: Clean report, Qualified report, Adverse report, Disclaimer report Contemporary Audit Practices- ○ Tax Audit ○ Bank Audit ○ Forensic Audit and Fraud Detection	8	3	4

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MODES OF IN-SEMESTER ASSESMENT: (40 Marks)

• Sessional Examination – 20 Marks

• Others - 15 Marks

- ➢ Seminar Presentation on any of the relevant topics
- ➢ Assignment
- ➢ Group Discussion

- Field Visit

- Attendance- 5 Marks

Suggested Readings / Textbooks:

1. Subramanyam, K. R. (2020). Financial statement analysis (12th ed.). McGraw Hill Education.
2. Dutta, P. P., & Goswami, N. (2023). Financial statement analysis (5th ed.). Kalyani Publishers.
3. Pandey, I. M. (2021). Financial management (12th ed.). Vikas Publishing House.
4. Tandon, B. N. (2022). Practical auditing (18th ed.). S. Chand & Company.
5. Taori, R. (2021). Auditing and assurance (8th ed.). Taxmann Publications.
6. Institute of Chartered Accountants of India. (2023). Guidance notes on auditing (2023 ed.). ICAI.
7. Prakash, J. (2023). Auditing (3rd ed.). S. Chand & Company.
8. Pradip Kumar, K. B., & Jagadish Prakash, K. (2023). Auditing: Principles and practice (2nd ed.). S. Chand & Company

SEMESTER-VI
Title of Course: Auditing
Course Code: FINMIN 6
Course Nature: MINOR
Course Credit: 04 Credits
Distribution of Marks :60 (End Sem) + 40 (In- Sem)

Course Objectives: The course aims to:

1. provide students with a foundational understanding of auditing, including its meaning, nature, objectives, types, and role in detection and prevention of frauds and errors.
2. acquaint students with audit planning, documentation, and the framework of internal control and internal audit systems in an organization.
3. develop understanding of key audit procedures including routine checking, test checking, audit sampling, vouching, verification and valuation of assets and liabilities.
4. familiarize students with the legal provisions regarding appointment, removal, rights and duties of company auditors and the structure of audit reports.

Course Outcomes: After completion of the course, students will be able to:

CO1: Students will be able to explain the concept and scope of auditing, distinguish between audit and investigation, and identify different types of audits.
CO2: Students will be able to prepare audit plans, maintain working papers, and evaluate the effectiveness of internal control and internal check systems.
CO3: Students will be able to apply various audit procedures and perform vouching, verification, and valuation in accordance with auditing standards.
CO4: Students will be able to explain the role of company auditors and prepare/differentiate between different types of audit reports based on audit findings.

Course Content:

Unit	Content	Classes		
		L	T	P
Unit 1 Introduction to Auditing **(15 marks)**	Meaning, nature, and objectives of auditing, Detection and Prevention of Frauds and Errors Advantages and limitations of auditing, Auditing vs. Investigation Types of Audits	10	4	1
Unit 2 Audit Planning and Internal Control **(15 marks)**	Audit Planning and Documentation: Audit planning, Audit programme, Audit notebook, Working papers, Audit evidence Meaning and objectives of internal control, Internal check and internal control, Internal audit system, Advantages and limitations of internal control	10	4	1
Unit 3 Audit Procedures **(15 marks)**	Audit Procedures- Routine checking, Test checking, Surprise checking, Audit sampling Vouching- Meaning and importance of vouching, Vouching of Business Transactions Verification and Valuation**-** Meaning and objectives, Verification and valuation of Assets and Liabilities	12	2	1
Unit 4 Company Auditors and Audit Report **(15 marks)**	Appointment and removal of company auditor, Rights and duties of company auditor Audit Report**-** Meaning and importance of audit report, Essentials of a good audit report, Types of audit report: Clean report, Qualified report, Adverse report, Disclaimer report	10	2	3

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MODES OF IN-SEMESTER ASSESMENT: (40 Marks)

• Sessional Examination – 20 Marks

• Others - 15 Marks

- Seminar Presentation on any of the relevant topics
- Assignment
- Group Discussion
- Field Visit

• Attendance- 5 Marks

Suggested Readings:

1. Tandon, B. N., Sudharsanam, S., & Sundharabahu, S. (2022). A handbook of practical auditing (18th ed.). S. Chand & Company.
2. Pradeep Kumar, K. B., & Jagadish Prakash, K. (2023). Auditing: Principles and practice (2nd ed.). S. Chand & Company.
3. Saxena, R. G. (2021). Principles and practice of auditing (3rd ed.). Himalaya Publishing House.
4. Sharma, T. R. (2022). Auditing (18th ed.). Kalyani Publishers.

SEMESTER-VI
Title of the Course: Tax Law in India Part-I
Course Code: COMC8
Course Nature: CORE
Course Credit: 04 Credits
Distribution of Marks: 60 (End Sem) + 40 (In- Sem)

Course Objectives: This course aims to-

1. Understand the basic concepts, principles, and provisions of the Income-tax Act relating to income, assessee, residential status, and scope of taxable income.

2. Develop the ability to compute income under various heads of income, including salaries, house property, business or profession, capital gains, and other sources.

3. Understand the concepts, evolution, structure, and significance of indirect taxation in India with special reference to the Goods and Services Tax (GST).

4. Examine the constitutional framework and practical aspects of GST, including registration, invoicing, input tax credit, and return filing procedures.

Course Outcome: Upon successful completion of the course, students will be able to-

CO1: Explain the fundamental concepts and framework of taxation in India, including the residential status of an assessee, its implications for taxation, and provisions relating to exempted income, set-off, and carry forward of losses.

CO2: Compute taxable income under the heads "Income from Salaries," "Income from House Property," business or professional activities, short-term and long-term capital gains, and "Income from Other Sources," as well as they shall learn how to determine the total taxable income.

CO3: Explain the historical evolution and rationale behind the introduction of the Goods and Services Tax (GST) in India. Students will also be able to examine the structure of GST and assess its impact on businesses, consumers, and the economy.

CO4: Understand and apply the constitutional and procedural provisions governing GST administration in India. They will develop knowledge of GST registration, authorities under GST, time, place and value of supply, tax invoices, e-way bills, input tax credit mechanisms, and GST return filing procedures.

PART	UNIT	Contents	Classes		
			L	T	P
A	Unit 1 Basic concepts, Computation of Salary & House Property Taxable Income (Marks 15)	Basic concepts: Income, person, assessee, Tax year, heads of income, gross total income, total income, Set-off and carry forward of losses, Residential status; Scope of total income, Exempt income under the Income Tax Act. Computation of Income under the head Salaries: Income from salaries, perquisites, taxable and exempted perquisites, Valuation of perquisites, residential accommodation, obligations of the employee paid by employer. Computation of Income from house property: Basis of charge, Computation of income from Self-occupied House, Let-out property and deemed to be let-out property, Exempted Incomes.	14	02	02
	Unit 2 Computation of Business and Profession Taxable Income, Taxable Capital Gain, Other sources Income & Tax liability (Marks 15)	Computation of income from Profits and Gains of Business or Profession: Basis of charge, Computation of Business Income, Deductibility of business expenses and losses. Income from Capital Gain: Concept of Capital Assets, Transfer of capital assets, Computation of Income from Long- Term Capital Gain and Short-Term Capital Gain. Exemptions from capital gains, Computation of taxable capital gains under the Income-tax Act, 2025. Income from Other sources: Computation of Income, allowable deductions. Computation of tax liability in the hands of Individual Assessee.	15	02	02
B	Unit 3 Indirect Tax in India (Marks 15)	Indirect Tax in India: Background and History of Indirect Tax in India, Concept , Features and Benefits of GST , Advantages and Challenges in Implementation of GST in India, Comprehensive structure of GST in India.	13	01	01
	Unit 4 Constitutional and Practical	Constitutional and Practical aspect of GST: Registration under GST, Authorities under GST, Basic concept of Time, Place and Value of supply, Tax Invoice & E-way bill, Input Tax Credit,	11	01	01

	aspect of GST (Marks 15)	GST Returns			

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MODES OF IN-SEMESTER ASSESMENT: (40 Marks)

• Sessional Examination – 20 Marks

• Others - 15 Marks

- ➢ Seminar Presentation on any of the relevant topics
- ➢ Assignment
- ➢ Group Discussion
- ➢ Field Visit

• Attendance- 5 Marks

Suggested Readings:

1. V.K. Singhania's Direct Taxes Law and Practice, Taxmann Publications, Latest Edition.
2. Students' Guide to Income Tax, Taxmann Publications, Latest Edition.
3. Income Tax Law and Practice, Kalyani Publishers, Latest Edition.
4. Direct Taxes Law and Practice, Taxmann Publications, Latest Edition.
5. GST Law and Practice, Taxmann Publications, Latest Edition.
6. Indirect Taxes: GST and Customs Law, Sultan Chand & Sons, Latest Edition.
7. Goods and Services Tax, Pearson Education, Latest Edition.

SEMESTER: VI
Title of Course: Finance and Managerial Decisions
Course Code: COM C9
Course Nature: Core
Course Credits: 4
Distribution of Marks: 60 (End Sem) + 40 (In- Sem)

Course Objectives:

1. To apply the knowledge in taking finance decisions

2. To develop analytical skills to identify financial management problems and solve them.

3. To analyse the relationship among capital structure, cost of capital, dividend decisions, and value of the business.

4. To assess a firm's requirement for long-term assets by applying capital budgeting techniques.

Course Outcomes: Upon successful completion of the course, students will be able to:

1. Understand and apply the fundamental concepts of financial management, including objectives, scope, financial decisions, and ethical considerations.

2. Analyze capital structure, leverages, and cost of capital (including WACC), and determine optimum structure using theories and EBIT-EPS analysis.

3. Evaluate long-term investments via capital budgeting techniques and effectively estimate and manage working capital.

4. Assess dividend policies, their determinants, and theoretical implications (relevance and irrelevance) on firm value.

Course Syllabus

Units	**Contents**	**Classes**		
		L	T	P
Unit I: Introduction to Financial Management (15 marks)	Meaning of finance and financial management, Objectives and Scope of financial management- profit maximization and wealth maximization, financial decisions: Factors influencing financial decisions, Functions of a financial manager, ethics in financial management.	11	2	2

Unit II: Capital Structure, Leverages, Cost of Capital (15 marks)	Meaning of capital structure and financial structure, principles of capital structure, Optimum Capital Structure, Determinants of capital structure, capital gearing-Theories of Capital structure, Capital structure planning through EBIT-EPS Analysis. Meaning and types of Leverages and its computation. Meaning, significance and computation of Cost of Capital, WACC.	6	3	6
Unit III: Capital Budgeting and Working Capital Management (15 marks)	Capital Budgeting-Concept, significance and techniques. Working Capital: Meaning, adequacy, determinants and estimation of working capital.	7	2	6
Unit IV: Dividend Policy (15 marks)	Dividend Policy-Meaning, Significance and types, determinants of dividend, Theories of dividend decisions (Relevance and Irrelevance Theory).	11	2	2

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MODES OF IN-SEMESTER ASSESMENT: (40 Marks)

• Sessional Examination – 20 Marks

• Others - 15 Marks

- Seminar Presentation on any of the relevant topics
- Assignment
- Group Discussion
- Field Visit

• Attendance- 5 Marks

Suggested Textbooks (Latest Editions):

1. Shashi K. Gupta, R. K. Sharma, Neeti Gupta - Financial Management.

2. Khan, M. Y. & Jain, P. K. - Financial Management. Tata McGraw Hill.

3. Chandra, P. - Financial Management. New Delhi, India. Tata McGraw Hill Book Co.

4. Pandey, I. M. (2021). Financial management (12th ed.). Vikas Publishing House.

5. Khan, M. Y., & Jain, P. K. (2022). Financial management: Text, problems and cases (8th ed.). McGraw Hill Education.

6. Brigham, E. F., & Ehrhardt, M. C. (2020). Financial management: Theory and practice (16th ed.). Cengage Learning.

7. Chandra, P. (2019). Financial management: Theory and practice (10th ed.). McGraw Hill Education.