

 <p>Since 1951</p>	<p align="center"><b>B. J. VANIJYA MAHAVIDYALAYA</b>  <b>(Autonomous)</b>  <b>(Grant-in-Aid)</b>  <b>(Affiliated to Sardar Patel University)</b>  <b>Vallabh Vidyanagar- 388 120, Dist. Anand, Gujarat, India</b>  <b>Accredited with CGPA of 2.78 on four point scale at B++ Grade by NAAC</b>  <b>Syllabus with effective from June - 2025</b></p>
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**Master of Commerce (M.Com.)**  
**Semester - III**

<b>Course Code</b> <b>PB03ECOM54</b>	<b>Title of the Paper</b> <b>Strategic Financial Management-I</b>	<b>Total Credit</b> <b>04</b>
<b>Course Objectives</b>	<ol style="list-style-type: none"> <li>1. To examine the link between financial policy and corporate strategy, focusing on strategic financial management, decision-making, and sustainable growth.</li> <li>2. To understand the capital investment process, project planning, feasibility studies, and project appraisal for effective execution.</li> <li>3. To evaluate investment decisions by assessing risk using statistical techniques, conventional methods, and tools like sensitivity and decision tree analysis.</li> <li>4. To explore the transformative impact of eFinance on financial services through technologies like cryptocurrency, blockchain, AI, and digital payments, while emphasizing cybersecurity.</li> </ol>	

<b>Course Description</b>		
<b>Unit</b>	<b>Description</b>	<b>Weightage</b>
<b>1.</b>	<b>Financial Policy and Corporate Strategy (Theory)</b> Financial Management - Corporate Strategy - Strategic Financial Management- Features of Strategic Financial Management – Premises of Strategic Financial Management- Strategic decision-making framework - Interface of Financial Policy and strategic management - Balancing financial goals vis-à-vis sustainable growth -Financial Planning and Strategy-Strategic Decision-Making and Planning – Strategic Financial Planning – Financial Planning – Financial Planning Process- Planning for Sustainable Growth (including small examples of sustainable growth calculation)	<b>25%</b>
<b>2.</b>	<b>Project Planning</b> Capital Investment Decision Process – Capital Investment Process – Benefits of Project Management – Project Organization Structure – Use of Computers in Project Management – SWOT Analysis – Zero Date of a Project – Financial Closure – Brown Field Project – Resource Levelling – Initial Selection of Project Ideas – Feasibility Study Report, Market Survey – Strategic Focus in Project Planning – Social Cost Benefit Analysis (SCBA) – Indicators of Social Desirability of a Project – Detailed Project Report – Contents in Detailed Project Report – Project Appraisal by Financial Institutions – Financial Feasibility – Technical Competence – Economic Feasibility – Managerial Competence – Project Appraisal under Inflationary Conditions – Margin Money – Promoters Contribution	<b>25%</b>

3.	<b>Investment Decisions (Theory &amp; Examples)</b> Nature of Risk – Statistical techniques for risk analysis – Probability – Expected Net Present Value – Standard Deviation – Coefficient of Variation; Conventional Techniques of Risk Analysis – Payback – Risk-adjusted discount rate – Certainty equivalent – RADR vs CE – Sensitivity analysis- Decision Tree Analysis	25%
4.	<b>E-Finance: (Theory)</b> Meaning, what does eFinance Change? -eFinance Technology - Use of IT in Financial Decision-making – Financial Services in Internet Era – Conceptual Discussion of Internet banking and Online stock trading – Methods of Digital Payments –Concept and Importance of Cyber security, Major Types of Cybersecurity Threats to Financial Services – Concept of Fintech –The Advantages of Fintech Innovations in Finance- Innovative application of technology in finance (Cryptocurrency, Neo Banking, Use of Blockchain, Artificial Intelligence, Robotic Process Automation in Finance)	25%

<b>Teaching- Learning Methodology</b>	Lecture, Group Discussion, Doubt Solving, Power Point Presentation, Case Study, Real Life Company Examples, & Seminar
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<b>Evaluation Pattern</b>		
<b>Sr. No.</b>	<b>Details of the Evaluation</b>	<b>Weightage</b>
1.	Internal/ Written Examination	20%
2.	Internal Continuous Assessment in the form of Viva-Voce, Quizzes, Seminars, Assignments, Attendance	10%
3.	External Examination	70%

Students will have to score minimum of 40% to pass the course.

<b>Course Outcomes: Having Completed this course, the students will be able to:</b>	
1.	To understand strategic financial decision-making framework.
2.	To examine the features and implications of sustainable growth model.
3.	To apply advanced techniques of investment decision-making for evaluating long-term investment decisions considering risk and uncertainty.
4.	To get insights on digital transformation in the field of finance.

<b>Suggested References:</b>	
<b>Sr. No.</b>	<b>References</b>
1.	Pandey, I. M. (2016). Financial Management (Eleventh ed.). New Delhi, India: Vikas Publishing House.
2.	Chandra, P. (2019). Financial Management, Theory and Practice (Tenth ed.). Chennai, India: McGraw-Hill.
3.	Khan, M. Y., & Jain, P. K. (2011). Financial Management (Sixth ed.). New Delhi, India: McGraw Hill Education.
4.	Van Horne, J. C. (2008). Fundamentals of Financial Management (13h ed.). Chennai, India: Pearson Education.
5.	e-Finance – ICFAI UNIVERSITY
6.	Gupta, J. B. (2016). Strategic Financial Management (9th ed.). New Delhi, India:



	Taxmann Publications Pvt. Ltd.	
7.	Kishore, R. M. (2017). Strategic Financial Management (3rd ed.). New Delhi, India: Taxmann Publications Pvt. Ltd.	
8.	On-Line Resources available that can be used as Reference Material	
	<b>COURSE SITE ADDRESS</b>	
	<a href="http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/392">http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/392</a>	
	<b>SUBJECT</b>	<b>COMMERCE</b>
	Paper No. and Title	Paper No. 8: Financial Management
	Module No. and Title	Module No. 3: Financial Decisions and Finance Function