

Semester – VII

Major 1: Corporate Financial Strategy with AI Integration

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course Code	Title &	Credit Distribution of The Course			Eligibility Criteria	Prerequisite(s) of the Course (if any)
		Lecture	Tutorial	Practical / Practice		
Corporate Financial Strategy with AI Integration		4	0	0	10 + 2 from a recognized board in any stream	Nil

LEARNING OBJECTIVES (LO)

LO-1	To develop the ability to analyze and evaluate corporate financial decisions by integrating principles of financial management, investment analysis, financing strategies, and contemporary financial practices.
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Course OUTCOMES (CO)

At the end of the course, a student will be able to –

CO-1	Explain the fundamental concepts of financial management, risk–return framework, time value of money and valuation of securities for informed financial decision-making.
CO-2	Apply capital budgeting techniques and working capital management concepts to evaluate investment decisions under risk.
CO-3	Analyze financing decisions using cost of capital, leverage analysis, capital structure theories and dividend models.
CO-4	Examine strategic and contemporary financing options, including emerging sources of finance and corporate restructuring decisions.

Syllabus of [COMC771C]

Unit 1: Financial Foundations, Risk & Valuation [15 Hours]

Basics of Financial Management: Meaning, Nature and Scope; Objectives: Profit vs Wealth Maximization; Role of Financial Manager.

Risk and Return: Meaning of Risk; Risk vs Uncertainty; Types of Risk; Risk–Return Trade-off; Measurement of Risk and Return; Diversification; Beta.

Time Value of Money: Compound Value; Future Value; Present Value; Annuity Concepts.

Valuation of Securities: Equity Shares; Preference Shares; Debentures/Bonds.

Application of AI Tools

[AI Tools:

- ChatGPT / Claude: Explain concepts like NPV, Beta, and Time Value of Money using interactive Q&A and real-world examples

- Portfolio Visualizer: Simulate diversification strategies and visualize Beta and risk-return trade-offs of portfolios
- Excel Copilot (Microsoft 365): Automate TVM calculations, build valuation models, and generate risk summaries using AI-assisted formulas]

Unit 2: Investment Decisions [15 Hours]

Capital Budgeting: Meaning and Process.

Techniques of Capital Budgeting: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return, Profitability Index.

Risk Analysis in Capital Budgeting: Sensitivity Analysis / Basic Risk Adjustment Techniques – Conceptual Only

Working Capital Management: Meaning and Importance; Operating Cycle; Cash, Receivables and Inventory Management; Working Capital Financing Policies.

Application of AI Tools

[AI Tools:

- ChatGPT / Gemini: Generate comparative explanations of capital budgeting techniques (NPV vs IRR vs Payback) with numerical case illustrations
- Tableau / Power BI with AI Insights: Visualize sensitivity analysis results and working capital trends using automated chart recommendations
- Excel Copilot: Build automated capital budgeting templates with scenario analysis for NPV, IRR, and Profitability Index]

Unit 3: Financing Decisions – I (Core Concepts) [15 Hours]

Cost of Capital: Meaning & Significance; Calculation for Cost of Equity, Cost of Debt, Weighted Average Cost of Capital.

Leverage Analysis: Operating Leverage, Financial Leverage, Combined Leverage.

Capital Structure Theories: Traditional Theory, NI Approach, NOI Approach, Modigliani – Miller Approach.

Dividend Decisions: Meaning & Types of Dividend Policies; Walter Model, Gordon Model.

Application of AI Tools

[AI Tools:

- ChatGPT / Claude: Interactively explain and compare capital structure theories (MM vs Traditional) using simulated firm scenarios
- Perplexity AI: Research current dividend payout policies of Indian and global firms to connect theory with practice
- Notion AI / Google Gemini: Summarize and compare Gordon and Walter dividend models and prepare structured study notes]

Unit 4: Financing Decisions – II (Strategic & Contemporary Perspective) [15 Hours]

Long Term Sources of Finance: Equity Shares, Preference Shares, Debentures, Loans.

Recent Sources of Finance: Venture Capital, Private Equity, Angel Investment, Crowd funding, Green Bonds.

Corporate Financial Strategy: Concept and Scope; Financial Strategy vs Financial Management; Role of Finance in Strategic Decision Making.

Corporate Restructuring: Meaning Need; Forms of Restructuring - Merger & Demerger, Strategic Alliance, Joint Venture.

Application of AI Tools

[AI Tools:

- ChatGPT / Claude: Analyze recent Indian M&A case studies (e.g., Tata-Air India, HDFC merger) and simulate strategic restructuring decisions
- Perplexity AI: Search and summarize recent developments in green bonds, crowdfunding platforms, and ESG financing
- Canva AI: Create AI-generated strategy presentations for corporate restructuring proposals and financial strategy reports]

Text Book:

Financial Management by I M Pandey (11th ed.) – Vikas Publishing House

Suggestive Readings:

- Financial Management: Theory & Practice by Prasanna Chandra (11th ed.) – Tata McGraw Hill
- Fundamentals of Financial Management (2nd ed.) – PHI Learning
- Corporate Restructuring by B.Das, D. Rakshit, S. Debasish - Himalaya Publishing House
- Financial Management by Ravi M. Kishore; Taxmann's Publication

Major 2: Advanced Financial Accounting

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course Title & Code	Credit Distribution of The Course			Eligibility Criteria	Prerequisite(s) of the Course (if any)
	Lecture	Tutorial	Practical / Practice		
Advanced Financial Accounting	4	0	0	10 + 2 from a recognized board in any stream	Nil

LEARNING OBJECTIVES (LO)

LO-1	To develop a comprehensive understanding of advanced financial accounting procedures involving business acquisition, amalgamation, absorption, external reconstruction, and capital reduction, and to apply the relevant accounting principles, standards, and treatments in preparing and analyzing corporate financial records.
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Course OUTCOMES (CO)

At the end of the course, a student will be able to –

CO-1	Apply accounting principles to record the purchase of a business and prepare the necessary journal entries and ledger accounts in the books of the purchasing company.
CO-2	Analyze and account for amalgamation transactions under both the pooling of interests method and the purchase method, including the treatment of additional issues arising under AS-14.
CO-3	Evaluate and prepare accounting records for absorption and external reconstruction, including the treatment of inter-company transactions.
CO-4	Interpret and record accounting entries relating to capital reduction and prepare the relevant accounts for corporate financial restructuring.

Syllabus of [COMC772C]

Unit 1: Purchase of Business by a Company [15 Hours]

Introduction - Purchase Consideration – Goodwill - Capital Reserve - Entries in the books of purchasing company - Debtors and Creditors taken over on behalf of vendors, when books of accounts are to be continued.

Unit 2: Amalgamation of Companies [15 Hours]

Introduction - Meaning of Amalgamation, Absorption and Reconstruction - Purposes of Amalgamation and Absorption - Purposes of Reconstruction – Calculation of Purchase Consideration - Two Methods: (a) Net Assets Method (b) Consideration Method - Accounting Entries in the Books of Vendor Company and Purchasing Company - Points to be Noted for

Debentures - Points to be Noted for Preference Shares - Mergers and Purchase: Accounting Standard 14 - Overview of Ind AS 103: Business Combinations (Theoretical Aspects), Practical Exercise.

Unit 3: Absorption and External Reconstruction [15 Hours]

Introduction - Accounts in the Books of Purchasing Company - Accounts in the Books of Vendor Company - Some Additional Points Arising on Absorption - Exchange of Shares on the Basis of Intrinsic Value - Inter-Company Transactions - Practical Exercise.

Unit 4: Capital Reduction [15 Hours]

Capital Reduction (excluding preparation of scheme of internal resolution)

Introduction – Meaning - Reasons for Reducing Capital - Provisions of Companies Act - Methods of Reducing Share Capital - Accounting Entries for Reducing Share Capital - Proforma of Capital

Reduction Account - Practical Problems - Reconstruction Account - Surrender of Shares.

Text Book:

Jain, S. P. & Narang, K. L. Corporate Accounting. Kalyani Publishers.

Reference books:

- Advanced Accounting By R. L. Gupta Pub. S. Chand & Co.
- Corporate Accounting: By S. N. Maheshwari [Vikas Publishing House]
- Corporate Accounting : Dr. B. C. Tulsian. S. Chand & Company Ltd.
- Grewal's Accounting : M.P. Gupta & B. M. Agrwal. S. Chand & Company Ltd.
- Corporate accounting by M. Hanif and A. Mukherjee

Major 3: Business and Commercial Law

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course Title & Code	Credit Distribution of The Course			Eligibility Criteria	Prerequisite(s) of the Course (if any)
	Lecture	Tutorial	Practical / Practice		
Business and Commercial Law	4	0	0	10 + 2 from a recognized board in any stream	Nil

LEARNING OBJECTIVES (LO)

LO-1	To acquaint the students with the basic concepts and legal framework of Business and Commercial Law.
LO-2	To facilitate the students to understand the provisions relating to contracts, partnership, LLP and consumer protection laws.

Course OUTCOMES (CO)

At the end of the course, a student will be able to –

CO-1	Understand the basic concepts, essentials and legal aspects of contracts under Indian law.
CO-2	Apply legal provisions relating to special contracts such as indemnity, guarantee, bailment, pledge and agency.
CO-3	Explain the formation, rights, duties and dissolution of partnership firms and LLPs.
CO-4	Analyze legal issues related to business transactions and consumer protection.
CO-5	Interpret and apply business laws in practical commercial situations.

Syllabus of [COMC773C]

Unit 1: General Principles of Law of Contract [15 Hours]

Nature of Contract, Offer and Acceptance, Consideration, Capacity to Contract, Free Consent, Legality of Object, Void Agreements, Contingent Contracts, Performance of Contract, Discharge of Contract, Remedies for Breach of Contract, Quasi-Contracts.

Unit 2: Special Contracts (Indian Contract Act, 1872) [15 Hours]

Contract of Indemnity and Guarantee: meaning and essentials; rights and liabilities of indemnifier, indemnity holder and surety; extent of surety's liability; kinds of guarantee; rights and discharge of surety.

Bailment and Pledge: meaning and classification of bailment; duties and rights of bailor and bailee; lien; finder of goods; termination of bailment; pledge; rights and duties of pawnee and pawnor; pledge by non-owners.

Contract of Agency: meaning of agent and principal; creation and classification of agency; relations of principal and agent; delegation of authority; relations with third parties; personal liability of agent; termination of agency.

Unit 3: Indian Partnership Act, 1932 and Limited Liability Partnership Act, 2008 [15 Hours]

Indian Partnership Act, 1932: Meaning and nature of partnership; formation and registration of firms; partners, firm and firm name; test of partnership; types of partners; rights, duties and liabilities of partners; relations of partners with each other and with third parties; property of firm; reconstitution of firm; dissolution of firm and settlement of accounts.

Limited Liability Partnership Act, 2008: Meaning and features of LLP; incorporation and legal status; partners and designated partners; rights and liabilities; contribution and financial disclosure; conversion into LLP; foreign LLP; winding up and dissolution

Unit 4: Consumer Protection Act, 2019: [15 Hours]

Introduction, Objects and Features, Definitions, Rights of Consumer, Consumer Disputes Redressal Commission, Consumer Protection Councils, Central Consumer Protection Authority (CCPA).

Text Book:

Kapoor, N. D. Mercantile Law. Sultan Chand & Sons, Latest Edition.

Reference books:

- Avtar Singh – Law of Contract and Specific Relief.
- R.K. Bangia – Indian Contract Act.
- T.R. Desai – Indian Partnership Act and Limited Liability Partnership.
- Taxmann – Consumer Protection Law and Practice.
- K. Aswathappa – Legal Aspects of Business.
- P.C. Tulsian – Business Law, Tata McGraw Hill.
- M.C. Kuchhal & Vivek Kuchhal – Business Law, Vikas Publishing House