

T.Y.BAF Syllabus Semester V & VI



Hindi Vidya Prachar Samiti's
Ramniranjan Jhunjhunwala College
of Arts, Science & Commerce
(**Empowered Autonomous**)

Affiliated to
UNIVERSITY OF MUMBAI

Syllabus for the T.Y.BAF
Program: B.COM (ACCOUNTING & FINANCE)
Program Code: RJCUBAF

National Education Policy (NEP 2020)

Level 5.5

(CBCS 2025-2026)

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THE PREAMBLE

Why BAF?

A three-year undergraduate program in Accounting and Finance offers a comprehensive package that equips students with essential skills for success in the dynamic world of business. This program provides a solid foundation in financial principles, management accounting, and economic theory, fostering a deep understanding of the financial landscape. Students gain proficiency in financial accounting, financial analysis, data analysis, taxation, financial management, and financial reporting, preparing them for roles in diverse industries.

Moreover, a degree in Accounting and Finance enhances critical thinking, problem-solving, and quantitative skills, which are highly valued in the industry. The program also incorporates real-world applications, ensuring graduates are well-prepared for the demands of the professional environment. Additionally, the qualification opens doors to various career paths, including accountancy, financial management, taxation, and consultancy, offering a versatile and in-demand skill set that contributes to personal and professional success.

Why BAF at R J College?

The Accounting and Finance department at RJ College started in 2019-2020, offering students a well-rounded education. Apart from regular courses, students are encouraged to take extra credit courses related to their subjects. These additional value-added courses are designed to develop students' overall skills. With the aim of providing experiential learning, a minimum 3-month internship during the undergraduate program is encouraged to provide practical exposure and competitive edge among our students. The department organizes a Fest to enhance leadership and management skills. Industry experts are invited to talk about current market scenarios and emphasize on required skills. Students undergo evaluation through project presentations, case studies, writing research papers, and classroom activities, thus promoting critical thinking, presentation skills, and enhanced confidence. Choosing Accounting and Finance at RJ College not only means a solid academic foundation but also practical experience and opportunities for personal and professional development.

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PROGRAMME OUTCOMES (PO): B.Com(Accounting & Finance)

PO 1	To provide fundamental knowledge in the fields of Finance, Accountancy, Audit, Taxation, Law, Technology, and other related disciplines by adopting learner-centric pedagogy.
PO 2	To cultivate soft skills along with technical/hard skills.
PO 3	To enhance critical thinking, problem-solving, qualitative and quantitative skills, required in the industry.
PO 4	To arouse students' interest in research.
PO 5	To motivate students to pursue higher studies in the field of Accounting & Finance.

PROGRAM SPECIFIC OUTCOMES (PSO): B.Com(Accounting & Finance)

PSO 1	The course helps aspirants to acquire knowledge in the fields of Financial Accounting, Taxation, Auditing, Financial Management, International Finance, Cost Accounting, Economics, Business Law, and Business Communication.
PSO 2	Students can pursue careers as financial experts and also develop a better understanding of the markets as this course gives an in-depth understanding of the essential qualities and areas of expertise required for such jobs.
PSO 3	Students will also acquire practical skills to work as tax consultants, audit assistants, and other supporting services in the field of finance.
PSO 4	Students will learn relevant financial & managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers as businessmen, entrepreneurs, managers, and consultants.
PSO 5	Students will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICMA, CFA, CPA, FRM and other courses.
PSO 6	Students will also be able to do higher education and advance research in the field of accounting and finance.
PSO 7	Students will acquire the skills of effective communication, decision-making, and problem-solving, that can be used at personal as well as professional levels.

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MAJOR (DSE)

DISTRIBUTION OF TOPICS AND CREDITS

T.Y.BAF SEMESTER V

Course Code	Unit	Topic Heading	Credits	Duration
RJDSEBAF351	Paper Title: Financial Management - II			60 Lectures
	I	Capital Budgeting – Project Planning & Risk Analysis	04	
	II	Capital Structure Theories and Dividend Decisions		
	III	Mutual Fund		
	IV	Bond Valuation & Credit Management		

Course Code	Unit	Topic Heading	Credits	Duration
RJDSEBAF352	Paper Title: Venture Capital and Private Equity			60 Lectures
	I	Conceptual understanding of Venture Capital and Private Equity	04	
	II	Structure and Valuation approaches		
	III	Strategies of Private Equity		
	IV	Exit strategies for Private Equity		

T.Y.BAF SEMESTER VI

Course Code	Unit	Topic Heading	Credits	Duration
RJDSEBAF361	Paper Title: Financial Management - III			60 Lectures
	I	Business Valuation		

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	II	Mergers and Acquisitions	04	
	III	Corporate Restructuring and Takeovers		
	IV	Lease and Hire Purchase Financing		
	V	Factoring, Forfaiting and Bill Discounting		

Course Code	Unit	Topic Heading	Credits	Duration
RJDSEBAF362	Paper Title: Financial Analysis and Business Valuation Management			60 Lectures
	I	Financial Modeling for Project Appraisal	04	
	II	Financial Analysis		
	III	Growth Analysis and Sustainable Earning		
	IV	Basics of Valuation		
	V	Valuation Models		
	VI	Valuation of Assets and Liabilities		

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Semester	:	V		
Title of the Subject / course	:	Financial Management – II		
Course Code	:	RJDSEBAF351		
Credits	:	04	Duration	: 60 Lec

Learning Objectives	
1	To enable learners to evaluate projects based on various parameters and enhance decision making based on financial as well as non- financial factors.
2	To enable learner to understand optimum financial structure, concept of dividend and optimum dividend policy
3	Learners get acquainted to the concept of mutual fund and NAV
4	Learners get acquainted to the concept of bond valuation and credit management for them to be able to decide on receivables

Course Outcome Number	On completion of the course, the students will be able to:	PSO Addressed	Blooms Level
CO1	Get acquainted to techniques of Capital Budgeting required to evaluate various business proposals.	1,5	Level 5 Evaluate
CO2	Understand & evaluate decision making process for Capital Structure & Dividend at management level	1,5	Level 2,5 Understand Evaluate
CO3	Have in depth knowledge on working structure of mutual fund and calculation of NAV	1,2,5	Level 2, 3 Understand Apply
CO4	Evaluate bonds and thus decide on investment. They will also be able to scrutinize various credit policies	1,5	Level 5 Evaluate

SEMESTER V		L	Cr
COURSE: Financial Management – II	COURSE Code: RJDSEBAF351	60	04
UNIT 01		15	
Capital Budgeting – Project Planning & Risk Analysis			

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Introduction - Capital Budgeting Process, Project Classification and Investment Criteria, Techniques of Capital Budgeting - NPV, Benefit Cost Ratio, Internal Rate of Return, Modified Internal Rate of Return, Payback period, Discounted Payback Period and ARR. (Inclusive of Estimation of Project Cash Flows). Capital Rationing – Meaning, Need and Dealing with Capital Rationing Problems, Risk Analysis in Capital Budgeting – Sources and Perspectives of Risk, Sensitivity, Analysis, Scenario Analysis, Simulation Model, Decision Tree Analysis and Break – Even Analysis.		
UNIT 02	15	
Capital Structure Theories and Dividend Decisions		
Capital Structure Theories Background, Assumptions, Definitions and Taxation and Capital Structure, Types – Net Operating Income, Net Operating Income Approach, Traditional, Position, Modigliani and Miller Approach, Trade off Theory and Signaling Theory. Dividend Decisions Need, Importance, Formulation, Legal and Procedural Aspects, Dividend Decision Models - Walter, Gordon, Graham & Dodd Model and M-M Model		
UNIT 03	15	
Mutual Fund		
Introduction, History & Origin, Definition, Meaning, Characteristics, Advantages, Disadvantages, Limitations of Mutual Funds, Ethics in Mutual Fund. Entities involved – Sponsor, Trust, Trustee, Asset Management Company, Registrar and Transfer Agent (RTA) and Fund Houses in India. Classification of Mutual Fund - Functional/Operational– Open ended, close ended, Interval, Portfolio – Income, Growth, Balanced, MMMF, Geographical, Location – Domestic and Offshore, Tax Saving Funds, Exchange Traded Funds, Balance Funds , Fixed Term Plan Debt Funds and SIP. Calculations of NAV, Entry Load and Exit Load, SEBI Guidelines, Organisation, NAC Scheme, Types of Mutual Fund Schemes, Investment Valuation norms, Evaluation of mutual funds, Accounting policies and entries.		
UNIT 04	15	
Bond Valuation and Credit Management		
Bond Valuation - Meaning, Measuring Bond Returns – Yield to Maturity, Yield to call and Bond Pricing. Bond Pricing Theorems, Bond Risks and Bond Duration, Practical problems on YTM and bond duration Credit Management – Terms of Payment, Credit Policy Variables, Credit Evaluation, Credit Granting Decision, Control of Accounts Receivables i.e. Receivables Management, Ageing Schedule and Credit Management in India		

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Semester		V		
Title of the Subject / course		Venture Capital and Private Equity		
Course Code		RJDSEBAF352		
Credits		04	Duration	: 60 Lec

Learning Objectives	
1	To develop a conceptual understanding of Venture Capital and Private Equity
2	To analyze the valuation approaches, risk-return tradeoffs, and regulatory framework governing VC/PE investments in India and globally
3	To explore various strategies employed by PE funds
4	To evaluate different exit strategies available to PE/VC investors

Course Outcome Number	Course Outcome	PSO addressed	Blooms Level
CO1	Students will be able to differentiate between venture capital, private equity, and hedge funds	1, 2, 5	Level 2,5 Understand Evaluate
CO2	Students can apply appropriate valuation methods and analyze risks, returns, and fund structures	1, 2, 5	Level 3 Apply
CO3	Learner can assess and recommend suitable investment strategies and due diligence practices in emerging and developing markets	1, 2, 5	Level 4 Analyze
CO4	Students can critically evaluate various exit routes for PE/VC investments and their practical challenges in real-world scenarios	1, 2, 5	Level 5 Evaluate

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T.Y.BAF SEMESTER VI

Semester	:	VI		
Title of the Subject / course	:	Financial Management – III		
Course Code	:	RJDSEBAF361		
Credits	:	04	Duration	: 60 Lec

Learning Objectives	
1	To enable students to understand the meaning and importance of business valuation and understand the situations requiring business valuations.
2	Learners will understand the concept of Merger and Acquisition and forms of restructuring.
3	Learners are enabled to understand the difference in Lease and hire Purchasing finance and its calculation.
4	Comprehend the intricacies of financial instruments such as factoring, forfeiting, and bill discounting, including their types, mechanisms, and applications in the context of trade finance.

Course Outcome Number	On completion of the course, the students will be able to:	PSO Addressed	Blooms Level
CO1	Calculate value of business by using various approaches.	2,5	Level 3 Apply
CO2	Understand and evaluate mergers, assets and liability restructuring.	2,5	Level 2, 5 Understand Evaluate
CO3	Evaluate between leasing and hire purchase financing	2,5	Level 5 Evaluate
CO4	Apply critical analysis to distinguish between factoring, forfeiting, and bill discounting,	2,5	Level 5 Evaluate

SEMESTER VI		L	Cr
COURSE : Financial Management - III	COURSE Code: RJDSEBAF361	60	04
UNIT 01		05	
Business Valuation			

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Conceptual Framework of Valuation – Book Value, Market Value, Economic Value, Liquidation Value, Replacement Value, Salvage Value, Value of Goodwill and Fair Value Approaches of Valuation – Assets Based Approach to Valuation, Earnings Based Approach to Valuation, Earnings Measure on Cash Flow Basis, Market Value Added Approach and Economic Value Added.		
UNIT 02	15	
Mergers and Acquisitions		
Introduction- Basic modes of acquiring another firm, Synergy effects, Difference between Merger and Takeover, Advantages of Mergers and Acquisitions, Benefits of Merger for Acquiring firm, Reasons of companies to offer themselves for sale, Reasons for failure of Mergers and Reverse Merger. Commonly Used Bases for determining the Exchange Ratio – EPS, MPS, Book value and Combination of Measures and Evaluation of Mergers (Practical Problems)		
UNIT 03	15	
Corporate Restructuring and Takeovers		
Introduction – Meaning, Need and Importance, Forms of Restructuring, Advantages and Disadvantages Takeovers – Meaning, SEBI Guidelines, Anti-takeover defenses and Asset and Liability Restructuring. (Practical Problems)		
UNIT 04	15	
Lease and Hire Purchase Financing		
Introduction – Meaning and Types of Leases, Rationale, Mechanics, Operating Leases, Leasing as Financing Decisions, Calculation of Cash flows of a finance lease. Hire Purchase – Meaning, Need and Importance, Calculation of Hire Purchase instalments. Choice between Leasing and Hire Purchase		
UNIT 05	10	
Factoring, Forfaiting and Bill Discounting		
Introduction, Factoring Services, Types of Factoring Services, Terms and Conditions of Factoring, Contract Factoring: Advantages and Disadvantages, Mechanism of Factoring, Main Characteristics of Factoring Services, Export Factoring , Factoring Services in India, Forfaiting: An Introduction, Benefits of Forfaiting Services, Mechanism of Forfaiting, Services, Market Growth Forfaiting Services in India, Difference Between Factoring and Forfaiting Services Bill Discounting: An Introduction, Benefits of Finance Through Bill Discounting, Scheme of Rediscounting of Bills Developments in Commercial Bill Market in India, Reasons for Non-Development of Bill Market in India, Revitalising Bill Market in India.		

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Semester	:	VI			
Title of the Subject / course	:	Financial Analysis and Business Valuation Management			
Course Code	:	RJDSEBAF362			
Credits	:	04	Duration	:	60 Lec

Learning Objectives	
1	To understand the concepts and applications of financial modeling and project appraisal
2	To analyze financial statements and assess profitability, growth, and sustainable earnings
3	To evaluate the principles and methods of business valuation under different approaches
4	To apply valuation techniques for assets, liabilities, and business decisions

Course Outcome Number	On completion of the course, the students will be able to:	PSO Addressed	Blooms Level
CO1	Prepare financial models using forecasting techniques and functions like NPV & IRR	1,2,5	Level 6 Create
CO2	Analyze financial statements to evaluate profitability, growth, and earnings sustainability	1,2,5	Level 4 Analyze
CO3	Apply appropriate valuation models (asset, income, and market-based approaches)	1,2,5	Level 3 Apply
CO4	Evaluate the value of businesses, assets, liabilities, and intangibles for decision-making	1,2,5	Level 5 Evaluate

SEMESTER VI		L	Cr
COURSE: Financial Analysis and Business Valuation Management	COURSE Code: RJDSEBAF362	60	04
UNIT 01		10	
Financial Modeling for Project Appraisal			
Financial Modeling – concepts and application Financial statements module area Use of functions -NPV and IRR Forecasting Techniques			
UNIT 02		10	
Financial Analysis			

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Financial Analysis, Financial Statement Analysis, Analysis of Balance Sheet Analysis of Income Statement Analysis of Statement of Shareholder Equity Analysis of Cash flow Statement Analysis of Profitability		
UNIT 03	10	
Growth Analysis and Sustainable Earning		
Concept of Growth Analysis Analysis of changes in profitability and sustainable earnings Evaluation of P/B ratios and P/E ratios		
UNIT 04	10	
Basics of Valuation		
Introduction to valuation Value, Distinction between Price and Value Foundation of Business Valuation Purpose of business valuation Valuation Bias Uncertainties in Business Valuation Role of valuation in business acquisition, legal and tax purposes, efficient market hypothesis		
UNIT 05	10	
Valuation Models		
Introduction to valuation models: asset based approach, Income based approach, market based approach Discounted cash flow valuation Relative valuation Free Cash Flow valuation		
UNIT 06	10	
Valuation of Assets and Liabilities		
Valuation of Fixed Assets, Valuation of Inventories and Valuation of Investment Valuation of Shares Valuation of Goodwill, Patents, Copyrights, Brands, Real Estate Valuation of Liabilities		

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Learning Objectives	
1	Students will understand the fundamental concepts and scope of international finance, balance of payments (BOP), and international monetary systems.
2	Students can analyze the structure and functioning of foreign exchange markets, including principles like Holgate's and arbitrage opportunities.
3	Students will be able to evaluate the dynamics of international equity and euro currency markets, and understand the regulatory framework of the Indian foreign exchange market.
4	Students can apply capital budgeting techniques for international projects and assess foreign exchange risks and appropriate hedging strategies.
5	Students will have the understanding of the international tax environment and its impact on multinational business operations.

Course Outcome Number	On completion of the course, the students will be able to:	PSO Addressed	Blooms Level
CO1	Explain the scope and components of international finance and BOP, and differentiate between various international monetary systems.	1,2,5	Level 5 Evaluate
CO2	Analyze foreign exchange transactions and apply principles like Holgate's principal and arbitrage in foreign exchange markets.	1,2,5	Level 2,5 Understand Evaluate
CO3	Describe the structure and participants of international equity markets, Euro currency markets, and the Indian foreign exchange market, along with relevant regulations.	1,2,5	Level 2, 3 Understand Apply
CO4	Apply capital budgeting techniques to evaluate international projects and assess foreign exchange risks with suitable hedging mechanisms.	1,2,5	Level 2, 3 Understand Apply

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Reference Books

SEMESTER V

RJDSEBAF351 Financial Management - II	● Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi ● Fundamentals of Financial Management by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi ● Fundamentals of Financial Management by Vyuptakesh Sharma, Pearson Education, New Delhi ● Fundamentals of Financial Management by J.C. Van Horne, Prentice Hall of India, New Delhi ● Financial Management: Text and Problems by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi ● Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi ● Financial Management by I.M. Pandey, Vikas Publishing House, New Delhi ● Financial Management by C. Paramasivan & T. Subramanian ● Financial Management by IM Pandey ● Financial Management by Ravi Kishor ● Financial Management by Khan & Jain
RJDSEBAF352 Venture Capital and Private Equity	● The Masters of Private Equity and Venture Capital: Robert Finkel: McGraw-Hill Education ● Guide to Private Equity : CA Neha Bhuvania: Taxmann ● Venture Capital, Private Equity, and the Financing of Entrepreneurship: Josh Lerner , Ann Leamon , Felda Hardyman : Wiley ● The Business of Venture Capital: Mahendra Ransinghani: Wiley Finance ● Venture Capital Financing in India: J C Verma :Response Books

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SEMESTER VI:

RULES AND REGULATIONS REGARDING ASSESSMENT AND EVALUATION

1. A learner appearing for third year examination under NEP will have a maximum of **22 credits** and examinations will be of **maximum 550 marks**.
2. Courses having **2 credits, 3 credits and 4 credits** will have examinations of **50, 75, 100 marks** respectively.
3. **With regard to Major Course DSE**
Continuous evaluation of 40-60 adopted under autonomy (2018) shall continue for all the courses; for the courses with 2 credits and 50 marks, Internal is of 20 marks (only one IA) and External 30 marks (SEE); while the courses with 3 credits and 75 marks, it is 25 marks (only one IA) and 50 marks (SEE). In case of courses of 100 marks, the break up of marks will be 40 marks (IA) and 60 marks (SEE).
4. **Duration of examinations:**
 - a. An IA exam of 20/25 marks shall be of duration of 30 minutes.
 - b. An SEE exam of 30 marks (offline) shall be of duration of 1 hour.
 - c. An SEE exam of 50 marks (offline) shall be of duration of 1 ½ hour.
 - d. An SEE exam of 50 marks (online MCQ) shall be of 60 minutes.
 - e. An SEE exam of 60 marks (offline) shall be of duration of 2 hours.
5. There shall be **combined passing of Internals and SEE** in a given paper with a **minimum passing percentage of 40**.
6. **Appearing for SEE** for every paper is **compulsory** irrespective of the performance in the Internals examinations. A student absent in SEE will be thus declared failing in a given subject.
7. There shall be provision for supplementary examination for the benefit of students who miss their SEE on grounds of medical emergency or representing college at the national level event or any other equivalent event with a special permission granted by the Head of the institution.
8. There shall be no Additional Examinations for any of the Semesters except for the Semester V wherein one chance of credit improvement in Semester V shall be given before the Learner appears for the final Semester VI Examination.
9. A learner appearing for first year exam under NEP shall have an examination of maximum **550 marks** to which effect **ATKT** is allowed for **maximum of 200 marks** corresponding to **failing in 3 / 4 courses** but must have passed in at least one Theory course of Major / Minor.

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Weightage to Evaluation Parameters

Evaluation with regard to Major DSE Course -

IA - 25 /20/40 marks

Assignment/Presentation/Written test/Moot court/Viva.

Semester End Examination - 50/30/60 marks

Question paper covering all units unless otherwise specified.

Evaluation of Major Course (RJDSEBAF351, RJDSEBAF352, RJDSEBAF361, RJDSEBAF362):

QUESTION	KNOWLEDGE	UNDERSTANDING	APPLICATION & ANALYSIS	TOTAL MARKS
I (Case study across syllabus)	-	-	15	15
II	-	-	15	15
III	-	-	15	15
IV	-	-	15	15
TOTAL- Per objective	-	-	60	60
% WEIGHTAGE	-	-	100%	100%

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Teaching and Learning Process:

The teaching learning process in the learning outcomes based curriculum framework in the subject of Accounting and Finance is designed to develop the cognitive skills of every learner. The undergraduate courses offer the requisite skills for a profession and jobs in Accounting and Finance field . All courses have practical's as an integral part which promotes the learner to acquire the requisite skills for employment by experiential learning.

An interesting combination of teaching learning processes is adopted in which the teacher and learners are actively involved.

Some of the salient teaching learning process are:

- Class lectures
- Presentations
- Group Discussion and Workshops
- Peer teaching and learning
- Flipped classroom, project-based learning, quiz, seminars, exhibitions, posters
- Practical experimental design planning, analysis, interpretation, application of knowledge gained, field projects, mini projects.
- Technology enabled self-learning.
- Internships, On job training
- Project work, report writing

The effective teaching strategies would address the requirements of learner to learn at their own pace. The teaching pedagogy adopted to ensure inculcate higher order skills in the learner. The entire program is also designed to foster human values, environmental consciousness for an equitable society. The teaching learning processes adopted would aim at participatory pedagogy.

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ASSESSMENT METHODS

1. The 40 – 60 pattern of continuous evaluation continues. However, Internal 40% as 20 + 20 is revised from AY 2023-24 as 15 + 25 wherein, 15 marks of assignment and 25 marks of MCQs or any other mode of evaluation as decided by the respective department shall be implemented.
2. SEE exam of 60 marks (offline) shall be of duration of 2 hours.
3. There shall be **combined passing of Internals and SEE** in a given paper with a **minimum passing percentage of 40**.
4. Students must appear **at least one** of the two Internal Tests to be eligible for the Semester End Examination.
5. **Appearing for SEE** for every paper is **compulsory** irrespective of the performance in the Internals examinations. A student absent in SEE will be thus declared failing in a given subject.
6. There shall be provision for supplementary examination for the benefit of students who miss their SEE on grounds of medical emergency or representing college at the national level event or any other equivalent event with a special permission granted by the Head of the institution.
7. There shall be no Additional Examinations for any of the Semesters except for the Semester V wherein one chance of credit improvement in Semester V shall be given before the Learner appears for the final Semester VI Examination.
8. For any KT examinations, there shall be ODD-ODD/EVEN-EVEN pattern followed.
9. HOD's decision, in consultation with the Principal, shall remain final and abiding to all.

EVALUATION DETAILS

Total marks per course - 100.

Internal Assessment- 40 marks

Internal Assessment :

15 marks - Assignment/Project Presentation/Paper presentation/viva/group discussion/report writing/book reviews/Case study/any other evaluation techniques can be used in consultation and agreement with the exam committee.

20 marks - MCQ

05 marks - Attendance

Semester End Examination – 60 marks

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Paper Format for 60 marks component:

	Note: 1. All questions are compulsory. 2. Each question carries equal marks.	Marks
Q.1	Case Study (From anywhere in the syllabus)	15
Q.2A	Answer the following (From Units 1 & 2)	15
	OR	
Q.2B	Answer the following (From Unit 1 & 2)	15
Q.3A	Answer the following (From Unit 3)	15
	OR	
Q.3B	Answer the following (From Unit 3)	15
Q.4A	Answer the following (From Unit 4 & 5)	15
	OR	
Q.4B	Answer the following (From Unit 4 & 5)	15

Note:

Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5 Marks
 Case study will include 3 questions of 5 marks each. The practical subjects like accounting can have compulsory numerical problems in place of case study.

Weightage to Evaluation Parameters.

QUESTION	KNOWLEDGE	UNDERSTANDING	APPLICATION & ANALYSIS	TOTAL MARKS
I	-	-	15	15
II	07	06	02	15
III	07	06	02	15
IV	07	06	02	15
TOTAL- Per objective	21	18	21	60
% WEIGHTAGE	35	30	35	100%

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Mapping of the course to employability/ Entrepreneurship/ Skill development

Class	Course Name	Course Code	Topics focusing on Employability/Entrepreneurship/Skill development	Employability/Entrepreneurship /Skill development	Specific activity
TYBAF	Financial Management – II	RJDSEBAF351	Capital Budgeting, Capital Structure, Dividend Decisions, Mutual Funds, Bond Valuation	Employability: Financial decision-making skills, Entrepreneurship: Investment analysis	Project appraisal exercises, mutual fund analysis project
TYBAF	Venture Capital & Private Equity	RJDSEBAF352	VC/PE concepts, Valuation, Strategies, Exit mechanisms	Entrepreneurship: Startup financing, PE/VC investment analysis	Preparing a mock pitch deck, analyzing a PE investment case
TYBAF	Financial Management – III	RJDSEBAF361	Business Valuation, M&A, Corporate Restructuring, Lease & Hire Purchase, Factoring & Forfeiting	Employability: Corporate finance & valuation skills, Entrepreneurship: Business structuring	Case studies on mergers, valuation of companies
TYBAF	Financial Analysis and Business Valuation Management	RJDSEBAF362	Financial Modeling, Financial Analysis, Growth Analysis, Valuation Approaches & Models, Asset & Liability Valuation	Employability: Financial modeling & valuation expertise, Entrepreneurship: Business value assessment	Valuation exercises, project-based financial modeling

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Mapping of curriculum with the relevance in the Local, Regional, National and Global development needs

Sr. No	Course Code/ Topic (Paper/ Unit/ Content)	Relevance
1	RJDSEBAF351: Financial Management – III	Regional, National and Global Development needs
2	RJDSEBAF352: Venture Capital & Private Equity	Local, Regional, National and Global Development needs
3	RJDSEBAF361: Financial Management – IV	Regional, National and Global Development needs
4	RJDSEBAF362: Financial Analysis and Business Valuation Management – II	Local, Regional, National and Global Development needs

Mapping of curriculum with cross cutting issues viz, Professional Ethics, Gender, Human Values, Environmental and Sustainable Development Goals and NEP 2020

Sr. No	Name of the Course	Course Code	Issues Addressed
1	Financial Management – III	RJDSEBAF351	SDG 4, SDG 8, Professional Ethics, NEP 2020
2	Financial Analysis and Business Valuation Management	RJDSEBAF352	SDG 4, SDG 9, Sustainable Development, NEP 2020
3	Financial Management – IV	RJDSEBAF361	SDG 4, SDG 8, Professional Ethics, NEP 2020
4	Financial Analysis and Business Valuation Management	RJDSEBAF362	SDG 4, SDG 9, Sustainable Development, NEP 2020