KIET GROUP OF INSTITUTIONS
(An Autonomous Institution, Affiliated to AKTU, Lucknow, UP)

Approved by AICTE, New Delhi

Delhi-NCR, Ghaziabad-Meerut Road, Ghaziabad-201206

EVALUATION SCHEME & SYLLABUS

FOR

B. Tech (Minor Degree)
in
Financial Management

[Effective from the Session: 2025-26]

KIET SCHOOL OF MANAGEMENT (KSOM)

Minor in Financial Management

S No.	Semester	Course Category (UGC)	BOS	Course Code	Course Name	Type	Academic Learning (AL)			Continuous Internal Examination (CIE)			End Sem Examination (ESE)	Total Marks	Total Credits
							L	T	P	MSE	CA	TOTAL		CIE+ ESE	
1	3rd sem	Major (core)	MBA	MS201L	Financial Accounting & Analysis	L	3	0	0	60	15	75	75	150	3
2	4th sem	Major (core)	MBA	MS202L	Financial Management	L	3	0	0	60	15	75	75	150	3
3	5th sem	Major (core)	MBA	MS301L	Securities Market Primer with Industry Certification	L	3	0	0	60	15	75	75	150	3
4	6th sem	Major (core)	MBA	MS302L	Personal Management and Finance	L	3	0	0	60	15	75	75	150	3
Lab/Practical															
5	7th sem	Research Project / Dissertation	MBA	MS303P	Research Analyst (NISM certification)	P	0	0	4	-	100	100	-	100	2
6	7th sem	Research Project / Dissertation	MBA	MS304P	Industry Analysis Project	P	0	0	4	-	100	100	-	100	2
Total Hours : 20 hrs.							**12**	**0**	**8**					**800**	**16**

Course Code MS201L	Course Name: Financial Accounting & Analysis	L	T	P	C
Pre-requisite: Basic understanding of mathematics and logical reasoning. & Familiarity with fundamental business terminology and processes.		3	0	0	3

Course Objectives:

1. To introduce the fundamental concepts and principles of accounting & to develop skills in recording and classifying financial transactions
2. To provide a comprehensive understanding of depreciation methods
3. To build analytical skills for interpreting financial statements & to enable students to conduct financial analysis.

Course Outcome: After completion of the course, the student will be able to

1. Apply the fundamental principles of accounting, including GAAP, the double-entry system, and the role of accounting in business decision-making.
2. Analyze the process of recording, classifying, and summarizing financial transactions using books of original entry, ledgers, trial balances, and final accounts.
3. Assess appropriate methods of depreciation and their impact on the valuation and reporting of business assets.
4. Analyze the working capital requirements and interpret fund flow and cash flow statements to evaluate a company's financial operations
5. Perform financial statement analysis using horizontal, vertical, and ratio analysis techniques to assess organizational performance and financial health.

Co-PO Mapping (scale 1: low, 2: Medium, 3: High)

CO-PO Mapping	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	3	2	-	-	-	-	-	2	-	-	-	2
CO2	3	3	2	2	-	-	-	2	-	2	-	2
CO3	3	3	-	2	-	-	-	2	-	-	-	2
CO4	3	3	2	2	-	-	-	2	-	-	2	2
CO5	3	3	2	2	-	-	-	2	-	2	2	2

Unit1	Fundamentals of Accounting	10 hours

Introduction to Accounting: Definition, significance, and primary objectives of accounting.
Accounting Principles and Standards: Overview of Generally Accepted Accounting Principles (GAAP), including key accounting concepts and conventions. **Accounting Systems**: Introduction to the double-entry system of accounting. **Business Transactions Recording**: Process of recording financial transactions, classification of accounts, and the stages of the accounting cycle.
Stakeholders in Accounting: Identification of various users of accounting information and their informational needs.

Unit 2	The Accounting Process	15 hours

Overview of the Accounting Process: Introduction to the flow of accounting activities from transaction recording to final reporting. **Books of Original Entry**: Journal and subsidiary books, including the Cash Book (theoretical aspects only). **Posting and Balancing**: Ledger preparation and the compilation of the Trial Balance (*including problem-solving*). **Expense Classification**: Differentiation between capital and revenue expenditures. **Preparation of Final Accounts**: Construction of Trading, Profit & Loss Account, and Balance Sheet with necessary adjustments (*including problem-solving*).

Unit 3	Depreciation	05 hours

Depreciation Accounting:Concept and significance of depreciation in financial reporting. Methods of depreciation and their impact on business measurement: Straight Line Method (*with problems*), Written Down Value Method (*with problems*)

Unit 4	Financial Analysis	07 hours

Working Capital Management: Concept and components of working capital, Preparation of Statement of Changes in Working Capital (*with problems*), Analysis of funds generated from operations, Differentiation between paid costs and unpaid costs **Funds Flow and Cash Flow Analysis**: Introduction to Funds Flow Statement, Comparison: Cash Flow Statement vs. Funds Flow Statement, Preparation and interpretation of Cash Flow Statement (*with problems*)

Unit5	Financial Statement Analysis	08 hours

Interpretation of Financial Statements: Analytical approaches from both investor and company perspectives, Techniques of financial statement analysis: Horizontal Analysis & Vertical Analysis. **Ratio Analysis** (*with problems*):Liquidity Ratios, Leverage Ratios, Solvency Ratios & Profitability Ratios

Total Hours	**45 hours**

Textbook

1. T.S. Grewal, "Introduction to Accountancy", S. Chand
2. S.N. Maheshwari & S.K. Maheshwari, "Financial Accounting", Vikas Publishing

Reference Books

1. Jain & Narang, "Financial Accounting", Kalyani Publishers
2. Horngren, Sundem, Elliott, "Introduction to Financial Accounting", Pearson

Mode of Evaluation:

Evaluation Scheme						
MSE		**CA**			**ESE**	**Total Marks**
MSE 1	**MSE 2**	**CA1**	**CA2**	**CA3(ATT)**		
30	30	6	6	3	**75**	**150**
60		**15**				

Course Code MS202L	**Course Name: Financial Management**	**L**	**T**	**P**	**C**
Pre-requisite: NA		**3**	**0**	**0**	**3**

Course Objectives:

1. To provide students with a comprehensive understanding of the principles, functions, and tools of financial management
2. To equip students with the decision-making skills required to evaluate financial strategies.

Course Outcome: After completion of the course, the student will be able to

1. Understand functions of financial management and their role in financial management.
2. Evaluate investment projects using capital budgeting techniques.
3. Compute the Cost of various sources of Capital for financial decisions.
4. Analyze capital structure and leverage to assess their impact on firm value.
5. Apply Dividend theories to formulate dividend policies.

Co-PO Mapping (scale 1: low, 2: Medium, 3: High)

CO-PO Mapping	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	1	-	-	2	-	-	-	-	-	-	3	-
CO2	1	-	-	3	-	-	-	-	-	-	3	-
CO3	1	-	-	3	-	-	-	-	-	-	3	-
CO4	1	-	-	3	-	-	-	-	-	-	3	-
CO5	1	-	-	3	-	-	-	-	-	-	3	-

Unit1	**Introduction to Financial Management**	**9 hours**

Objectives of Financial Management, Financial Decisions- Investment, Financing and Dividend Decisions, Time Value of Money, Risk Return Analysis.

Unit 2	**Capital Budgeting**	**10 hours**

Meaning and Significance, Investment Evaluation Technique- Payback, NPV, IRR, PI, Risk Analysis in Capital Budgeting.

Unit 3	**Cost of Capital**	**8 hours**

Concept and importance, Computation of COC- Debt, Equity, Preference Shares, Retained Earnings, Weighted Average Cost of Capital

Unit 4	**Capital Structure and Leverage**	**10 hours**

Meaning and Theories of Capital Structure: Net Income Approach, NOI Approach, Traditional Approach, M&M Approach, Leverage & its types-Operating, Financial, Combined, EBIT EPS Analysis, Indifference point

Unit 5	**Dividend Decisions**	**8 hours**

Meaning and forms of Dividend, Determinants, Theories of Dividend- Walter Model, Gordon Model, MM Theory, Dividend policy in practice.

Total Hours	**45 hours**

Textbook

1. RP Rustugi-Financial Management (Galgotia)

Reference Books

1. Khan & Jain- Financial Management (Tata McGraw Hill)
2. Pandey IM- Financial Management (Vikas)

Mode of Evaluation:

Evaluation Scheme						
MSE		CA			ESE	Total Marks
MSE 1	MSE 2	CA1	CA2	CA3(ATT)	75	150
30	30	6	6	3		
60		15				

Course Code MS301L	Course Name: Securities Market Primer with Industry Certification	L	T	P	C
Pre-requisite: NA		3	0	0	3

Course Objectives:

1. To provide students with fundamental concepts of investment and securities.
2. To equip students with the tools for security valuation and portfolio management

Course Outcome: After completion of the course, the student will be able to

1. Understand the nature and scope of investment.
2. Apply valuation models for equity and bonds.
3. Analyze securities using fundamental and technical analysis.
4. Analyze portfolio using portfolio construction, and performance evaluation.
5. Examine the contemporary investment strategies for portfolio management.

Co-PO Mapping (scale 1: low, 2: Medium, 3: High)

CO-PO Mapping	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	1	-	-	-	-	-	-	-	-	-	1	-
CO2	1	-	-	-	-	-	-	-	-	-	1	-
CO3	1	-	-	-	-	-	-	-	-	-	1	-
CO4	1	-	-	-	-	-	-	-	-	-	1	-
CO5	1	-	-	-	-	-	-	-	-	-	1	-

Unit1	Introduction to Investment	09 hours

Concept and Nature of Investment, Investment vs Speculation vs Gambling, Investment Objectives and Process, Types of Investment Avenues, Financial Markets, Capital Market- Stock Exchange and New Issue Markets, Trading of securities: equity and debentures/ bonds. Types of orders, margin trading, Intra-day trading, Role of SEBI and Regulatory Framework

Unit 2	Risk and Return	09 hours

Concept of Return and Risk, Types of Risk: Systematic and Unsystematic, Risk Measurement: Standard Deviation, Beta, and Alpha, Risk-Return Trade-off, Time Value of Money, Valuation of Equity – Discounting and balance-sheet approach, P/E ratio, Valuation of Debt Instruments- Duration, Current Yield, Intrinsic value.

Unit 3	Security Analysis	09 hours

Fundamental Analysis: Economic, Industry, and Company (EIC) Framework, Technical Analysis: Dow Theory, Support and Resistance level, Candlestick charts, Chart Patterns, Technical Indicators (Moving Averages, RSI, MACD), Efficient Market Hypothesis (EMH): Forms and Implications, Behavioral Finance Basics

Unit 4	Portfolio Management	09 hours

Concept and Objectives of Portfolio Management, Modern Portfolio Theory: Markowitz Model, Efficient Frontier, Capital Asset Pricing Model (CAPM), Arbitrage Pricing Theory (APT), Portfolio Construction, Risk Diversification and Optimal Portfolio Selection, Portfolio Revision- active vs passive, Performance Evaluation of existing portfolio, Sharpe, Treynor and Jensen measures

Unit5	Contemporary Investment Environment	09 hours

Mutual Funds: Structure, Types, NAV Calculation, Hedge Funds and Alternative Investments, Derivatives in Investment: Forwards, Options and Futures, SIPs and Systematic Withdrawal Plans, ESG Investing and Ethical Considerations, Global Investment Environment and Emerging Trends

Total Hours	**45 hours**

Textbook

1. Punithavathy Pandian - Security Analysis and Portfolio Management (Vikas Publication)
2. Prasanna Chandra – Investment Analysis and Portfolio Management (Tata McGraw Hill, 3rd Ed)

Reference Books

1. Fischer & Jordan – Security Analysis and Portfolio Management (Pearson Education)
2. Reilly & Brown – Investment Analysis and Portfolio Management
3. Zvi Bodie, Alex Kane & Alan J. Marcus – Investments
4. Bhalla V.K. – Investment Management

Mode of Evaluation:

Evaluation Scheme						
MSE		**CA**			**ESE**	**Total Marks**
MSE 1	**MSE 2**	**CA1**	**CA2**	**CA3(ATT)**		
30	30	6	6	3	**75**	**150**
60		**15**				

Course Code MS302L	**Course Name: Personal Management and Finance**	**L**	**T**	**P**	**C**
Pre-requisite: NA		**3**	**0**	**0**	**3**

Course Objectives:

1. To understand the roles and responsibilities of personnel management in engineering workplaces.
2. To discuss key financial principles for managing employees and organizational resources.

Course Outcome: After completion of the course, the student will be able to

1. Understand the principles of management and organizational behaviour in workplace contexts.
2. Apply key personnel management functions in organizational scenarios.
3. Apply the financial implications of compensation and HR planning decisions.
4. Analyze budgeting, investment, and risk management in the context of human resources.
5. Examine integrated approaches to managing personnel finance in technical environments.

Co-PO Mapping (scale 1: low, 2: Medium, 3: High)

CO-PO Mapping	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	1	-	-	-	-	2	1	1	1	1	2	2
CO2	-	-	-	-	-	1	-	1	3	1	1	1
CO3	1	-	-	-	-	2	-	1	1	-	2	2
CO4	-	-	-	-	-	2	1	1	3	3	-	2
CO5	1	-	-	-	-	2	2	3	1	-	1	2

Unit 1	**Fundamentals of Management and Organizational Behaviour**	**09 hours**

Principles and Functions of Management, Levels and Roles of Managers in Technical Organisations, Individual Behaviour: Personality types, Theories of Personality, Motivation: Theories of Maslow, Herzberg, Learning, Communication.

Unit 2	**Introduction to Personnel Management**	**09 hours**

Nature, Objectives, and Scope of Personnel Management, Evolution from Personnel to HRM, Personnel Management vs. HRM, Role, Responsibilities, and Competencies of a Personnel Manager, Group Behaviour: Team Building, Leadership.

Unit 3	**Core Functions of Personnel Management**	**09 hours**

Human Resource Planning and Forecasting, Recruitment Sources, Selection Processes, Training, and Development, Performance Appraisal Techniques, Employee Welfare, Grievance Handling, and Career Planning.

Unit 4	**Basics of Personnel Finance and Investment Principles**	**09 hours**

Introduction to Financial Management in HR Context, Components of Compensation: Basic pay, allowances, incentives, fringe benefits, and non-monetary rewards,Factors Affecting Compensation Decisions, Basics of Investment: Types of Investment Options, Risk in Employee Investment Schemes: Risk-Return Trade-off, Tax Considerations.

Unit 5	HR Budgeting, Cost Analysis, and Risk Management	09 hours
Budgeting and Budgetary Control for HR Activities, Estimating HR Costs: Hiring, Training, Attrition, ROI in Training, Development, and Benefits, Financial Risk in Personnel Decisions, Mitigation Strategies.		
	Total Hours	**45 hours**

Textbook

1. Aswathappa, K. – Human Resource and Personnel Management, McGraw Hill.Dr S S Khanka, Organisational Behavior, S. Chand & Co, New Delhi,2008.
2. Prasanna Chandra – Investment Analysis and Portfolio Management (Selected Topics), McGraw Hill.
3. Robbins, S.P. & Judge, T.A. – Organizational Behaviour, Pearson Education.

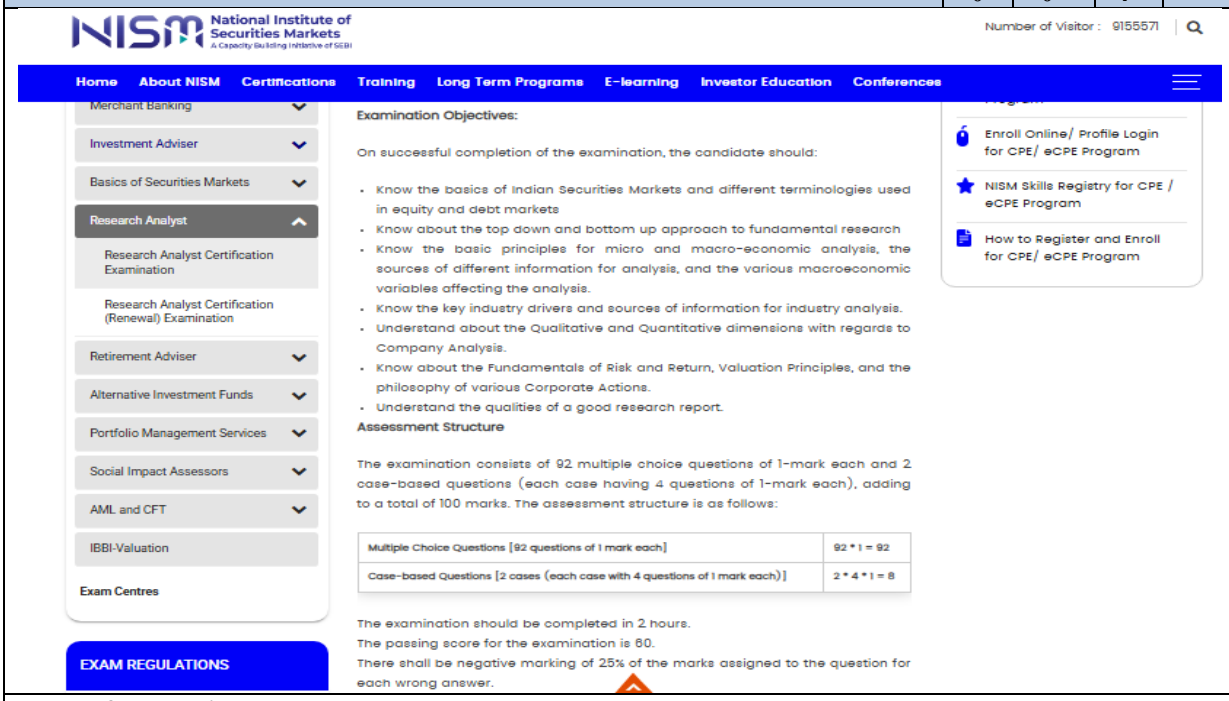
Reference Books

1. Steven McShane and Mary Von Glinow, Organisational Behavior, Mc Graw Hill Publications, 2024.
2. Khan, M.Y. & Jain, P.K. – Financial Management, McGraw Hill.

Mode of Evaluation:

Evaluation Scheme						
MSE		CA			ESE	Total Marks
MSE 1	MSE 2	CA1	CA2	CA3(ATT)	75	150
30	30	6	6	3		
60		15				

Course Code MS303P	Course Name: Research Analyst (NISM certification)	L	T	P	C
		0	0	4	2



Mode of Evaluation:

Evaluation Scheme					
MSE	CA			ESE	Total Marks
-	CA1	CA2	CA3(ATT)	-	100
	50	50	-		
	100				

Course Code MS304P	Course Name: Industry Analysis Project	L	T	P	C
Pre-requisite: Ratio analysis		0	0	4	2

Course Objectives:

1. To Gain insights into the dynamics, trends, and challenges of the industry.
2. To Acquire knowledge about the historical background, mission, and core products/services of the company.

Course Outcome: After completion of the course, the student will be able to

1. Explore Industry's dynamics, trends, and challenges.
2. Diagnose the financial health of the company and Compare the performance with key competitors.

Co-PO Mapping (scale 1: low, 2: Medium, 3: High)

CO-PO Mapping	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	1	-	-	2	-	-	-	-	-	-	2	-
CO2	1	-	-	2	-	-	-	-	-	-	2	-

Unit1	Industry and Company Analysis	30 hours

Overview of the Industry, Key Players and Market Dynamics, Key Indicators of the Industry: Contribution in GDP, SWOT Analysis. Overview of the Company, Product Portfolio, Market Share and Growth, Shareholding Pattern

Unit 2	Fundamental and Competitive Analysis:	30 hours

Determine the financial health of the company on the basis of financial statements (Income Statement and Balance Sheet) and Ratio Analysis. Interfirm Comparison (With major five peer companies based on capitalization.)

	Total Hours	60 hours

Textbook

1. Financial Statement Analysis and Security Valuation by Stephen H. Penman

Reference Books

1. Industry and Competitive Analysis: Understanding the Changing Dynamics of Markets and Competitors" by Michael E. Porter.
2. Competitive Strategy: Techniques for Analyzing Industries and Competitors" by Michael E. Porter.
3. Ratio Analysis Fundamentals: How 17 Financial Ratios Can Allow You to Analyze Any Business on the Planet by Axel Tracy.

Mode of Evaluation:

Evaluation Scheme					
MSE	CA			ESE	Total Marks
-	CA1	CA2	CA3(ATT)	-	100
	50	50	-		
	100				