

<b>Name of Faculty</b>	:	Faculty of Commerce and Management
<b>Name of Program</b>	:	Bachelor of Business Administration with Industry Collaboration
<b>Course Code</b>	:	2BBI02
<b>Course Title</b>	:	Financial Operations
<b>Type of Course</b>	:	Professional Core
<b>Year of Introduction</b>	:	2023-24

<b>Prerequisite</b>	:	P&L and Balance sheet – Basic understanding
<b>Course Objective</b>	:	The objective of the course is to enable students to read, understand and interpret the financial statements of a company. The students will learn to analyze the financial statements of a company using various tools. The course will help students to gain knowledge about the Indian stock markets.
<b>Course Outcomes</b>	:	At the end of this course, students will be able to:
	CO1	Understand and interpret the financial statements of a company.
	CO2	List the various cash inflows and outflows in a company.
	CO3	Understand the income and expenses of a company and create SOPL.
	CO4	Analyse and compare the financial statements of a company.
	CO5	Describe the functions of stock markets.
	CO6	Create comparative statements and trend analysis using data in the financial statements.

### Teaching and Examination Scheme

Teaching Scheme (Contact Hours)			Credits	Examination Marks				
L	T	P		Theory Marks		Practical Marks		Total Marks
				SEE	CIA	SEE	CIA	
4	0	0	0	100	50	00	00	150

*Legends: L-Lecture; T-Tutorial/Teacher Guided Theory Practice; P – Practical, C – Credit, SEE – Semester End Examination, CIA – Continuous Internal Assessment (It consists of Assignments/Seminars/Presentations/MCQ Tests, etc.)*

**Course Content**

Unit No.	Topics	Teaching Hours	Weightage (%)	Mapping with COs
1	<b>Unit-1: Understanding &amp; Analyzing Financial Statements:</b> SOPL, SOFP, Comparative Statements, Common-size statements, Ratio Analysis.	15	25%	CO1 CO2
2	<b>Unit-2: Cash Flow Statement:</b> Cash from Operations, Cash from Investing Activities, Cash from Financing Activities.	15	25%	CO2 CO3
3	<b>Unit-3: Financial Management:</b> Goals of FM, Financial Decisions, Working Capital Management.	15	25%	CO2 CO3 CO4
4	<b>Unit-4: Financial Markets &amp; Institutions:</b> SEBI, Stock Exchange, Demat, Bonds & Stocks	15	25%	CO5 CO6

Suggested Distribution of Theory Marks Using Bloom's Taxonomy						
Level	Remembrance	Understanding	Application	Analyse	Evaluate	Create
Weightage	20	20	20	25	10	5

*NOTE: This specification table shall be treated as a general guideline for the students and the teachers. The actual distribution of marks in the question paper may vary slightly from above table.*

**Reference Books**

Sr. No.	Name of Reference Books
1	Parameswaram Sunil, Fundamentals of Financial Instruments: An Introduction Stock, Bonds, Foreign Exchange & Derivatives, Wiley Finance
2	David M. Weiss, Financial Instruments: Equities, Debt, Derivatives and Alternative Investments, Penguin Group

**List of Journals / Periodicals / Magazines / Newspapers / Web resources, etc**

Sr. No.	Name of Journals / Periodicals / Magazines / Newspapers / Web resources, etc
1	An Empirical Analysis of Stock Market Performance and Economic Growth: Evidence from India - Research Gate
2	An Introductory overview of the Bond Market - Research Gate