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B.Com Honours | Semester 2 | Calicut University

Financial Strategy for Start-ups

Course Code: COM2MN101 • Module SYLLABUS Notes

Official Course Syllabus

Course Code: COM2MN101

Course Title: Financial Strategy for Start-ups

Course Type: Minor

Academic Level: 100-199

Credits: 4 Credits

Course Summary: The Course aims to explain the practical side of Entrepreneurial Accounting to gain insight into the recording and maintenance of Books of accounts, to get an awareness of the importance of financial reporting, understand the various sources of financing to help in financial decision- making 208

Module I: Foundations of Accounting for Entrepreneurs

- **Unit 10:** Overview of Accounting Principles and Assumptions-Importance of accounting in Entrepreneurship-Functions of Accounting-Types of Accounting: Financial, Cost, Managerial, and Tax accounting
- **Unit 2:** Basic Accounting Concepts-Debits and Credits-Accounting Equation-Double- entry accounting system
- **Unit 2:** Selection of Accounting Method for Business- Accrual and Cash basis accounting-Advantages and disadvantages of each method- Steps to open a Bank Account for Business
- **Unit 3:** Recording transactions: Journal entries and Posting to Ledgers (an overview only)

Module I: nfluencing the cost of debt

- **Unit 3:** Basics of Business Taxation: Income Tax, GST
- **Unit 12:** Basics of IT and GST Returns-Tax Planning Strategies for Entrepreneurs

Module I: nteractive Sessions and Discussions

- **Unit 1:** Exploring sources of funds available for entrepreneurship
- **Unit 2:** Group discussions on financial challenges and experiences
- **Unit 2:** Workshops and Visits
- **Unit 1:** Workshops on commonly used financial tools
- **Unit 2:** Visits to local businesses or financial institutions
- **Unit 3:** Visit:
- **Unit 1:** Organize visits to local businesses or financial institutions to give students a first-hand look at accounting and finance in action.
- **Unit 4:** Case study:
- **Unit 1:** Present real cases that entrepreneurs have faced and encourage students to analyse financial situations and propose solutions.

- **Unit 5:** Project work:
- **Unit 1:** Assign projects that require students to apply accounting and finance concepts to develop business plans or budget proposals.
- **Unit 21:** References:
- **Unit 1:** Jain S.P Narang K.L, Financial Accounting, Kalyani Publishers.
- **Unit 2:** Reddy,T.S & Murthy ,Financial Accounting, Margham Publications.
- **Unit 3:** Parthasarathy,S.& Jaffarulla, A Financial Accounting, Kalyani Publishers, New Delhi
- **Unit 4:** Miranda S Lam, Gina Vega, Entrepreneurial Finance- Concepts and Cases, 2 nd Edition, Routledge
- **Unit 5:** Desai Vasanth, Dynamics of Entrepreneurial development and Management
- **Unit 6:** Arora Renu, Sood S K, Entreprenurial Development Course CodeCOM3MN201 Course TitleFinancial Strategy for Start-ups Type of CourseMinor SemesterIII Academic Level200 - 299 Course DetailsCreditLecture per week Tutorial per week Practical per week Total Hours
- **Unit 43:** 5 Pre-requisitesA basic understanding of accounting concepts and financial statements. Course Summary This course is designed to equip students with the knowledge and skills necessary to effectively manage the financial aspects of their ventures. Course Outcomes (CO): COCO StatementCognitive Level* Knowledge Category# Evaluation Tools used CO1Build a basic foundation on concepts and theories of Financial Management for Entrepreneurs UC Instructor- Created Exams / Quiz CO2Apply the theories of Financial Management to carry out the functions of Entrepreneurship ApPAssignment Examinations CO3Appreciate the importance of Financial management in managing a New Business ApPProject Case study CO4Demonstrate analytical and critical thinking required for financial decision making for Entrepreneurs An P Project * - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Metacognitive Knowledge (M) Detailed Syllabus: Modul

Module I: IInvestment Decisions for Entrepreneurs

- **Unit 4:** Capital Investment Evaluation Methods-Introduction to payback period method
- **Unit 3:** Net present value method
- **Unit 6:** Internal rate of return (simple problems only)
- **Unit 7:** Capital Rationing and Project Selection-Allocating limited resources to projects-Criteria for project selection
- **Unit 3:** Project cost calculation