

Chapter 1: Fundamentals of Financial Management

Topic	Dec 25	Jun 25	Dec 24	Jun 24	Dec 23
Introduction (Objectives, Scope, Functions)	3	2	3	2	3
Profit Maximisation & Value Maximisation	2	3	2	2	2
Role of CFO	1	0	1	1	1
Time Value of Money (Basics)	2	2	2	2	2
FV & PV of Cash Flow	4	5	4	3	4
Annuity & Perpetuity	5	4	5	4	5
CAGR	2	2	2	2	2
Risk & Return Concepts	3	4	3	3	3
CAPM	4	3	4	3	4

Chapter 2: Institutions & Instruments in Financial Markets

Topic	Dec 25	Jun 25	Dec 24	Jun 24	Dec 23
RBI, Banks, NBFCs, Insurance	3	4	3	3	3
Pension Funds & AIF	2	2	2	1	2
SEBI & Regulations	3	2	3	2	3
Primary & Secondary Market	4	5	4	4	4
Financial Instruments (Bonds etc.)	3	4	3	3	3

Topic	Dec 25	Jun 25	Dec 24	Jun 24	Dec 23
IPO, FPO, Book Building	5	4	5	4	5
Demat & Depository System	2	2	2	2	2
Insider Trading & Credit Rating	3	3	3	3	3
Money Market Instruments	5	6	5	5	5
Repo, Reverse Repo	2	2	2	2	2

Chapter 3: Tools for Financial Analyses

Topic	Dec 25	Jun 25	Dec 24	Jun 24	Dec 23
Comparative & Common-size Statements	4	5	4	4	4
Trend Analysis	3	2	3	2	3
Ratio Analysis	8	10	8	6	8
Advanced Ratios (Z Score, M Score, F Score)	3	4	3	3	3
Fund Flow Statement	6	5	6	6	5
Cash Flow Statement	6	6	6	6	6

Chapter 4: Sources of Finance & Cost of Capital

Topic	Dec 25	Jun 25	Dec 24	Jun 24	Dec 23
Sources of Finance (LT & ST)	4	5	4	4	4
Start-up Financing (AIF, Crowdfunding)	2	2	2	1	2
Meaning of Cost of Capital	2	2	2	2	2
Cost of Equity, Debt, Preference	6	8	6	5	6
WACC Calculation	10	12	10	8	10

Chapter 5: Capital Budgeting

Topic	Dec 25	Jun 25	Dec 24	Jun 24	Dec 23
Introduction to Capital Budgeting	2	2	2	2	2
Identification of Cash Flows	4	5	4	4	4
Cash Flow vs Profit	2	2	2	2	2
Non-discounted Techniques (PBP, ARR)	3	3	3	2	3
Discounted Techniques (NPV, IRR, PI)	10	12	10	10	9
Hurdle Rate	2	2	2	2	2

Chapter 6 : Working Capital Management

Topic	Dec 25	Jun 25	Dec 24	Jun 24	Dec 23
Introduction & Concepts	2	2	2	2	2
Working Capital Cycle	4	5	4	5	4
Estimation of WC Requirement	6	7	6	7	6
Receivable Management	3	2	3	2	3
Payable Management	2	2	2	2	2
Inventory Management	4	5	4	4	4
Cash Management Models	3	3	3	3	3
Financing of WC (MPBF, etc.)	4	5	4	5	4

Chapter 7 - Financing Decisions of a Firm

Topic	Dec 25	Jun 25	Dec 24	Jun 24	Dec 23
Capital Structure Basics	3	3	3	2	3
Capital Structure Theories	4	5	4	4	4
Capital Stacking & Risk	2	2	2	2	2
Debt Management (Senior/Junior)	2	2	2	2	2
Leverages	6	5	6	5	6
EBIT–EPS Analysis	5	6	5	5	5
Dividend Decisions & Theories	4	4	4	4	4

Chapter 8 - Introduction to Data Science for Business Decision-Making

Topic	Dec 25	Jun 25	Dec 24	Jun 24	Dec 23
Meaning, Nature & Scope of Data	2	2	2	2	2
Types of Data	2	2	2	2	2
Digitization of Data	1	1	1	1	1
Data Transformation	2	2	2	2	2
Communication of Information	1	1	1	1	1
Professional Skepticism	1	1	1	1	1
Ethical Use of Data	1	1	1	1	1

Chapter9 -Data Processing, Organisation, Cleaning & Validation

Topic	Dec 25	Jun 25	Dec 24	Jun 24	Dec 23
Development of Data Processing	2	2	2	2	2
Functions of Data Processing	2	2	2	2	2
Data Organization & Distribution	3	3	3	3	3
Data Cleaning & Validation	4	5	4	4	4

Chapter 10 - Data Presentation – Visualisation & Graphical Presentation

Topic	Dec 25	Jun 25	Dec 24	Jun 24	Dec 23
Data Visualisation (Financial & Non-financial)	2	2	2	2	2
Objectives & Functions	2	2	2	2	2
Presentation Architecture	1	1	1	1	1
Graphs, Charts & Dashboards	4	5	4	4	4
Tools & Techniques	3	3	3	3	3

Chapter 11 - Data Analysis and Modelling

Topic Name	Dec 25	June 25	Dec 24	June 24	Dec 23
Process, Development & Types of Data Analysis	5	0	4	5	0
Data Mining & Implementation	0	4	5	0	4
Analytics & Model Building	6	5	4	6	5
XML, XBRL Reporting	4	0	4	4	0
Cloud, BI, AI, RPA, ML	6	6	5	4	5
Model vs Data-driven Decision	0	4	0	4	0