

6th Semester

COURSE TITLE	Investment Management			CREDITS	5
Course Code	FY BFS 601	Course Category	Four-Year UG	L-T-P	4:1:0
	COURSE OUTCOMES				BTL/Mappe d Module
1.	Apply the concept of Investment in Portfolio				BTL 3,4/M1
2.	Categorize between risk and return				BTL 3,4/M2, M5
3.	Distinguish the concepts of Portfolio Investment				BTL 3,4/M2
4.	Explore Portfolio theories				BTL 4,5/ M4, M4
5.	Evaluate ways to market efficiency				BTL 4,5/M5
Prerequisites: NIL					
MODULE – 1: Introduction to Investment					
Meaning, Types, Features, Uses					12 L
MODULE – 2: Risk and Return					
Definition of Risk and Return- Different types of Risk measurement of Risk and Return of single security – Beta of Security.					12 L
MODULE – 3: Concepts of Portfolio Management					
Financial Instruments, Overview of Indian Capital Market, Brief ideas on portfolio management, ideas on speculation, hedging, arbitraging.					12 L
MODULE – 4: Portfolio Theory					
Sharp Single Index Model - Arbitrage pricing theory and Multi Factor Theory.					12 L
MODULE – 5: Market efficiency and Portfolio Evaluation					
Concept of market efficiency - Different types of market efficiency and their interpretation - Techniques of analyzing portfolio performance - analysis and modification of portfolio.					
TOTAL					60Hrs
Tutorial					15 Hrs
TEXT BOOKS					
1	Nagarajan & Jayabal, Security analysis and portfolio management, New Age International				
2	Fischer and Jordon, Security Analysis and Portfolio Management, Prentice Hall.				
REFERENCE BOOKS					
1	Bhalla. B.K. Investment Management, S Chand Publication				

COURSE TITLE	Derivatives			CREDITS	5
Course Code	FY BFS 602	Course Category	Four-Year UG	L-T-P	4:1:0
	COURSE OUTCOMES				BTL/Mapped Module
1.	Distinguish the derivative system				BTL 3,4/M1
2.	Categorize the futures market				BTL 3,4,5/M1
3.	Examine the forward market				BTL 3,4/M2
4.	Make use of Options and Swaps				BTL 3,4/ M3, M4
5.	Evaluate the ways to credit derivatives				BTL 3,4,5/M5
Prerequisites: NIL					
MODULE – 1: Introduction to Forward Contract					
Forward contracts, Limitations of forward markets, pay-offs, Forward Rate Agreement (FRA) and Forward Foreign Exchange Contract					12 L
MODULE – 2: Introduction to Futures					
Introduction to futures, Stock Futures, Index futures, Commodity Futures and Currency Futures Distinction between futures and forwards contracts..					12 L
MODULE – 3: Introduction to Options					
Call and Put Option- American and European Option- Put Call Parity					12 L
MODULE – 4: Introduction to Swaps					
Concept - Functions – Types, Features					12 L
MODULE – 5: Credit Derivatives					
Types of Credit Derivatives- Types of Swap-Credit Default Swaps - Collateralized Debt Obligations(CDO) - The Indian Scenario, credit risk mitigation, Weather and Energy Derivatives					12 L
TOTAL					60Hrs
Tutorial					15 Hrs
TEXT BOOKS					
1	Options, Futures and other Derivatives, John C. Hull, Pearson Education				
2	Financial Derivatives, Gupta, S.L., Prentice Hall.				
REFERENCE BOOKS					
1	Financial Derivatives and Risk Management, O.P. Agarwal, Himalaya Publishing				

COURSE TITLE	Business taxation			CREDITS	4
Course Code	FY BFS 603	Course Category	Four-Year UG	L-T-P	3:1:0
	COURSE OUTCOMES				BTL/Mapped Module
1.	Examine and explain the Taxation system			BTL 3,4,5/M1	
2.	Categorize direct and indirect tax			BTL 4/M2, M5	
3.	Evaluate the Residential Tax			BTL 3,4/M2	
4.	Distinguish and discuss Tax Exemption			BTL 4/ M4, M4	
5.	Explore ways to Indirect Tax			BTL 3,4,5/M5	
Prerequisites: NIL					
MODULE – 1: Introduction to taxation					
Meaning, Types, Features, Uses					12 L
MODULE – 2: DIRECT TAX					
Concepts: Cannons of Taxation, Person, Assesse, Income, Previous Year, Assessment Year, Gross Avoidance, Planning, Exemption, Planning, Exemption, Deduction, Rebate, Relief					12 L
MODULE – 3: Residential Status and Tax Incidence					
Individual and Corporate.					12 L
MODULE – 4: Tax Exemption					
Income Exempted from Tax: Individual and Corporate					12 L
MODULE – 5: Indirect Tax					
Customs Act and Valuation, Scheme of Tax Planning, Tax Planning for Salaries, Tax Planning for Profits and gains of Business or Profession, Tax Planning for Capital Gains, Goods and Service Tax					12 L
TOTAL					60Hrs
TEXT BOOKS					
1	Lal and Vasisht, Direct Taxes, Pearson Education				
2	Bhagawati Prasad, Direct tax law and Practice				
REFERENCE BOOKS					
1	Gaur and Narang, Income Tax law and Practices, Kalyani Publisher				

