



Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore

Shri Vaishnav Institute of Commerce

Choice Based Credit System (CBCS) in Light of NEP-2020

M.COM. II SEMESTER (2024-2026)

MCOM201 FINANCIAL ENGINEERING AND DERIVATIVES

COURSE CODE	CATEGORY	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment**				
MCOM201	CC	Financial Engineering and Derivatives	60	20	20	-	-	4	0	0	4

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; CC – Core Course

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objective

Finance has evolved as an exciting discipline in terms of innovations in the recent past. The objective of the course is on the use of mathematical models on financial instruments and knowledge of innovative tools of financial engineering called derivatives. Financial Engineering starts where financial analysis ends

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d).

Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

Course Outcomes

CO1 Develop thinking in terms of innovative solutions to financial problems with particular emphasis on understanding new risks, which the changing scenario of finance is creating for individuals and firms.

CO2 Design an understanding of various types of derivatives and their risk return relationships

CO3 Apply skills in forming effective strategies to cope with the changing risk environment

CO4 providing an exposure to the latest developments and trends in the field of derivatives

CO5 Get knowledge about risk management using swaps.

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MCOM201 FINANCIAL ENGINEERING AND DERIVATIVES

UNIT I: Introduction to Financial Engineering & Risk Management: Financial analysis vs financial engineering, Financial Engineering as a response to Increased Risks, Types of Risks and Risk Management, Tools of Risk Management. Introduction to Derivatives Features - types - history - major markets dealing in derivatives - Financial derivatives management in India - Regulations of financial derivatives in India.

UNIT II: Forwards & Futures Markets: Pricing and trading mechanism - mechanics of futures market - types of futures - forward sources futures - functional of futures market - Specifications of futures contract. Valuation of Futures Determination of forward and futures prices - currency future - index and stock futures - commodity futures

UNIT III: Option Basics: Option terminology - distinction between options and futures contracts - properties of options. Options Trading Strategies Trading strategies involving single option and a stock - hedging with options – Spreads – combinations and other payoffs

UNIT IV: Option Pricing Models: Determinates of option price - Basic model - Binomial option pricing model - Black and Sholes option pricing model - Option Greeks

UNIT V: Swaps Risk management using swaps: mechanics of interest rate swaps - valuation of interest rate swaps - currency swaps - valuation of currency swaps.

Suggested Readings

- 1 C.Hull. John, *Options Futures & Other Derivatives*, (Pearson Education), 6/e
2. Vohra, Bagri - *Options & Futures*- (TMH), 2/e
3. Dubofsky & Miller (2004/05) *Derivatives- Valuation & Risk Management*- - (Oxford University Press),
4. Harrington, Niehaus *Risk Management & Insurance* - - TMH, 2/e
5. Shulz – Thomson, *Risk Management & Derivative*, Cengage Learning.
6. Chance, *Introduction to Derivatives and Risk Management*, Thomson Learning, 6/e, 2004
7. M. Edwards *Options & Futures*, MacGraw Hill, 1/e

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M.COM. II SEMESTER (2024-2026)

MCOM202 SECURITY VALUATION AND PORTFOLIO MANAGEMENT

COURSE CODE	CATEGORY	SUBJECT NAME	TEACHING & EVALUATION SCHEME									
			THEORY			PRACTICAL			L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*					
MCOM202	CC	Security Valuation and Portfolio Management	60	20	20	-	-	4	0	0	4	

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; CC – Core Course

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objectives

This course aims at developing an understanding of the changing domestic and global investment scenario in general and Indian capital market in particular with reference to availability of various financial products and operations of stock exchanges. It aims at providing an in-depth knowledge of the theory and practice of portfolio management. Important theories, techniques, regulations and certain advancements in theory of investment will be covered with an aim of helping the participants make sound investment decisions in the context of portfolio investment

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d). Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

Course Outcomes

CO1 Understand the various alternatives available for investment.

CO2 Interpret and measure risk and return.

CO3 Develop and understand the relationship between risk and return.

CO4 Value the equities and bonds.

CO5 Apprise of the various recent instruments and strategies followed by investment practitioners.

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MCOM202 SECURITY VALUATION AND PORTFOLIO MANAGEMENT

COURSE CONTENT

UNIT I: Introduction to Security Analysis: Introduction, approaches to investment decisions and portfolio management process Risk & Return: Concepts of Risk and Return – Diversifiable and Non-Diversifiable risk - Risk & return of single asset, risk, and Return of a portfolio, Measurement of market risk for single asset and portfolio

UNIT II: Capital Asset Pricing Model: Basic Assumptions, Capital Market Line, Security Market Line Inputs Required for Applying CAPM, Empirical Evidence on Capital Asset Pricing Model

UNIT III: Portfolio Performance Evaluation: Sharpe, Treynor and Jensen index. 10 Portfolio Revision: Formula plans; constant rupee plan, constant ratio plan and variable ratio plan

UNIT IV: Equity valuation — Balance Sheet Valuation — Dividend Discount Model — Earnings Multiplier Approach — Earnings-Price Ratio, Expected Return and Growth

UNIT V: Bond Valuation— Bond Pricing — Bond Yields — Risk in Debt — Interest Rate Risk — Rating of Debt Securities — The Yield Curve — Determinants of Interest Rates — Analysis of Convertible Bonds — Concept of Bond Portfolio Management

Suggested Readings

1. Kevin, S. (2019) *Security Analysis and Portfolio Management*, PHI Learning Pvt. Ltd. Latest Edition
2. Shashidharan, K. (2019) *Security Analysis and Portfolio Management*, Tata McGraw Hill. Latest Edition
3. Fisher, Jordon, (2018) *Security Analysis and Portfolio Management*. Latest Edition
4. Bhatt, (2011) *Security Analysis & Portfolio Management*, Wiley Publication. Latest Edition
5. Avadhani, (2019) *Security Analysis & Portfolio Management*, Himalaya Publication. Latest Edition
6. Bhat, S. (2018) *Security Analysis and Portfolio Management*, Excel books. Latest Edition

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MCOM203 INVESTMENT MANAGEMENT

COURSE CODE	CATEGORY	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
MCOM203	DSE	Investment Management	60	20	20	-	-	4	0	0	4

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; CC – Core Course

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objectives

This course is designed to teach the fundamentals of investments along with the analysis and strategies to become a successful investor. It will start from the investment introduction to the performance Evaluation of securities and portfolios. It discusses the risk-return tradeoff of an individual investor, and it also persists on how investment in the securities market is evaluated based on Fundamental and Technical analysis.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d).

Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

Course Outcomes

CO1 Understand the various alternatives available for investment.

CO2 Understand the various types of security analysis which will help the students in Investment decision making.

CO3 Understand various theories of portfolio management.

CO4 Evaluate the relationship between risk and return.

CO5 Gain knowledge of the various strategies and models followed by investment practitioners.

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MCOM203 INVESTMENT MANAGEMENT

UNIT I: Investment: Attributes, Economic vs. Financial Investment, Investment and speculation, Features of a good investment, Investment Process. Financial Instruments: Money Market Instruments, Capital Market Instruments.

UNIT II: Theories of Investment Analysis: Concept of Return and Risk (Variance, SD, Beta), Portfolio return, risk, diversification, and optimal portfolio - the Single Index Model-Capital Asset Pricing Theory Efficient Market Concept - Efficient Market Hypothesis - Random Walk Theory

UNIT III: Market Efficiency and Behavioral Finance: Random walk and Efficient Market Hypothesis, Forms of Market Efficiency, Empirical test for different forms of market efficiency. Behavioral Finance – Interpretation, Biases, and critiques. (Theory only)

UNIT IV: Fundamental analysis-EIC Frame Work, Global Economy, Domestic Economy, Business Cycles, Industry Analysis. Company Analysis- Financial Statement Analysis, Ratio Analysis.

UNIT V: Technical Analysis – Concept, Theories- Dow Theory, Eliot wave theory. Charts-Types, Trend and Trend Reversal Patterns. Mathematical Indicators – Moving averages, ROC, RSI, and Market Indicators. (Problems in company analysis & Technical analysis)

Suggested Readings

1. Kevin,S.(2019) *Security Analysis and Portfolio Management*, PHI Learning Pvt. Ltd. Latest Edition
2. Shashidharan, K. (2019) *Security Analysis and Portfolio Management*, Tata McGraw Hill. Latest Edition
3. Fisher, Jordon,(2018) *Security Analysis and Portfolio Management*. Latest Edition
4. Bhatt, (2011) *Security Analysis & Portfolio Management*, Wiley Publication. Latest Edition
5. Avadhani, (2019) *Security Analysis & Portfolio Management*, Himalaya Publication. Latest Edition
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MCOM204 ADVANCED ACCOUNTING

COURSE CODE	CATEGORY	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
MCOM204	DSE	ADVANCED ACCOUNTING	60	20	20	-	-	4	0	0	4

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; CC – Core Course

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objective

The objective of this course is to develop conceptual understanding of the fundamentals of financial accounting system this processes transactions and other events through a book-keeping mechanism to prepare financial statements, and to impart skills in accounting for recording various kinds of business transactions. This paper aims to make students learn about the differences in financial statement preparation, measurement and presentation.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d).

Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

Course Outcomes

CO1 Understand Financial accounting concepts and their application in recent time.

CO2 To familiarize and develop an understanding of the skills of accounting principles for effective recording of business operations applicable to banking sector.

CO3 Evaluate the Financial accounting concepts and their application in insurance sector.

CO4 Discuss the Financial accounting concepts and their application in leasing.

CO5 Define the function of accountancy in communicating, reporting, and assuring financial information.

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MCOM204 ADVANCED ACCOUNTING

COURSE CONTENT

UNIT I: Recent Trends in Accounting - Forensic Accounting, Accounting for Corporate Social Responsibility, Accounting for Derivative Contracts - Artificial Intelligence in Accounting

UNIT II: Final Accounts & Statutory Requirements for Banking Companies- Final Accounts of Banking Companies Provisioning of Non- Performing Assets Form & Requirements of Final Accounts

UNIT III: Accounting & Statutory Requirements of Insurance Companies- Accounting Provision for Insurance Act and Insurance Regulation and Development Authorities for Life Insurance Business, General Insurance Business, Forms and Requirements of Final Accounts for Life Insurance Business, General Insurance Business

UNIT IV: Business Competitiveness and financing trends - Leasing: Financial lease and operating lease, Infrastructure leases.

UNIT V: Financial Reporting - Value added statement, Human resource Accounting, Accounting for price level changes, financial practices of shared services. Introduction to IFRS Framework

Suggested Readings

1. Arora M.N., K.V. Achalpathi and S. Brinda. *Financial Accounting*. Taxmann's
2. M. Hanif and A. Mukherjee (2018). *Financial Accounting-I* Mc Graw Hill Publications
3. Sehgal. D. *Financial Accounting*. Vikas Publishing House, New Delhi
4. Shukla S.M. (2019). *Financial Accounting*. Sahitya Bhawan Publications
5. Tulsian P.C., Tulsian B. (2016). *Financial Accounting*. S Chand Publications.
6. V. Rajasekaran and R. Lalitha (2010). *Financial Accounting*. Pearson
7. N. Anthony, David F. Hawkins, Kenneth A. Merchant : *Accounting Text & Cases* : Tata McGraw Hill Publishing Co. Ltd. : 2003

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MCOM205 CORPORATE LAWS

COURSE CODE	CATEGORY	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
MCOM205	DSE	Corporate Laws	60	20	20	-	-	4	0	0	4

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; CC – Core Course

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objective

The objective of the course is to impart basic knowledge of the provisions of the Companies Act, 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d).

Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

Course Outcomes

- CO1** Understand Company and its various types.
- CO2** To familiarize with the procedure of formation of companies.
- CO3** Evaluate the administration of companies.
- CO4** Deep understanding of types of capitals in the company.
- CO5** Understand the corporate meetings and its requisites.

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MCOM205 CORPORATE LAWS

COURSE CONTENT

UNIT – I: Introduction to Company Meaning and Definition – Features –, High Lights of Companies Act 2013 - Body Corporate, Kinds of Companies (Concept, Definition and Features) – One Person Company, Private Company, Public Company, Company limited by Guarantee, Company limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Foreign Company, Listed Company, Dormant company

UNIT – II: Formation of A Company Steps in formation of a Company, Promotion Stage, Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage – Meaning, Contents, Forms of Memorandum of Association & Articles of Association and its alteration, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, Subscription Stage – Meaning & contents of Prospectus, Types, Misstatement in prospectus and its consequences.

UNIT - III: Company Administration Director (Concept and Definition), DIN, Qualification, Disqualification, Appointment, Position, Rights, Duties, Power, Resignation, Liabilities, Removal and Resignation of director, Key Managerial Personnel (Definition, Appointment and Qualifications) – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Women director.

UNIT - IV: Share Capital & Debenture Share and Share Capital - Types and Definition, Allotment and Forfeiture, Calls on Shares, SOP, Buyback, Sweat Equity, Bonus, Right, Capital Reduction, Share Certificate, DEMAT System, Transfer and Transmission, Redemption of Preference Shares, Debenture –Definition, Types, Rules Regarding Issue of Debenture, Rules regarding Dividend, and distribution of dividend.

UNIT - V: Corporate Meetings Corporate Meetings - Shareholder and Board, Types of Meetings – Annual General Meeting Extraordinary General meeting, Minutes of Proceedings of General Meeting, Meeting of BOD and other meetings, Requisite of Valid Meeting- Notice, Agenda, Chairman, Quorum, Proxy, Resolutions, Minutes, Postal Ballot, E- voting, Video Conferencing,

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MCOM205 CORPORATE LAWS

Suggested Readings

1. Maheswari, Maheswari, (2019) *Corporate Laws*, Himalaya Publishing House
2. Sharma A. V.K. *Corporate Law*, Global Publishing Pvt. Ltd., New Delhi
3. *A Compendium of Companies Act 2013, along with Rules*, Taxmann Publications.
2. Gupta, Garg, Dhingra, (2014) *Corporate Law*, Kalyani Publication
3. Roy, Das, (2018) *Company Law*, Oxford University Press.
4. Kumar, R., *Legal Aspects of Business*, Cengage Learning
5. S K Matta, Geetika Matta, *Corporate Law*, Vrinda Publications (P) Ltd
6. Arora, Banshal, *Corporate Law*, Vikas Publication
7. Gogna, P.P.S – *Company Law*, S. Chand

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MCOM206 AUDITING AND ASSURANCE

COURSE CODE	CATEGORY	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
MCOM206	DSE	Auditing and Assurance	60	20	20	-	-	4	0	0	4

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; CC – Core Course

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objective

The objective of this course is to understand objective and concepts of auditing and gain working knowledge of generally accepted auditing procedures and of techniques and skills needed to apply them in audit and attestation engagements and solving simple case – studies.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d). Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

Course Outcomes

CO1 Understand and familiarize with the principles, procedure and techniques of Auditing.

CO2 Understand the Audit Program, Internal check system & Verification of Assets and liabilities

CO3 Acquire the skills of Vouching and Verification

CO4 Understand the duties and responsibilities of Company Auditor, Auditor's report.

CO5 Get knowledge about Investigation and able to understand the process of special audit Banking, Insurance, Educational and Non -Profit Institution.

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MCOM206 AUDITING AND ASSURANCE

UNIT I: Auditing and Assurance Standards: Overview, Standard setting process, Role of International Auditing and Assurance Standards Board and Auditing and Assurance Standards Board in India.

UNIT II: Auditing engagement: Auditors engagement, Initial audit engagements, Planning and audit of financial statements, Audit programme, control of quality of audit work, Delegation and supervision of audit work.

UNIT III: Audit evidence: Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence, Vouching, verification, Direct confirmation, Written Representations.

UNIT IV: Auditing in Computerized Environment: Division of auditing in EDP Environment, Online computer systems, Documentation under CAAT, Using CAAT in small business computer environment, Limitations of EDP Audit.

UNIT V: Audit Performance: Audit of Payment - General Consideration, Wages, Capital Expenditure, Other payments and expenses, Petty cash payments, Bank reconciliation statement.

Suggested Readings

1. Ainapure V., Ainapure M., (2018) *Auditing and Assurance*, PHI Learning Pvt. Ltd.
2. B.N. Tondan, (2019) *A Hand book on Practical Auditing*: Sultan Chand & Sons, New Delhi.
3. Kumar R. and Sharma V. (2016), *Auditing: Principles and Practices*, PHI Learning Pvt. Ltd.
4. Rana T. J., (2016) *Auditing*, Sudhir Prakashan

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