

S1 M.Com

Subject : Business Ethics and Corporate Governance

Subject Code : CO 211

Programme Outcome : To convey basic understandings on the theories of Business Ethics

Specific Outcome : To provide a understanding on Corporate Governance practices and the provisions of the Companies Act relating to corporate governance

Course Outcome. : provide students with the skills and knowledge needed for them to make ethical decisions in their own careers

Syllabus

Module 1: Business Ethics and Ethical Practices: Ethics – Sources- Importance - factors influencing Business Ethics – Benchmarks on code of Ethics – Ethics Committees – Training Programmes – Ethical Decision Making – Ethics in Finance - Marketing and HR

Module 2: Organization Culture: Features – Building and Maintaining Organization Culture – Organizational Socialization – Managing cultural Diversity – Work Ethics – Work Culture – Quality of Work Life – Work Life Balance – areas Improving Work Life Balance – Strategies of Work Life Balance

Module 3: Corporate Governance: Importance – Objectives – Basic Ingredients of Corporate Governance – Principles - Theories – Phases of development of Corporate Governance in Global and Indian Perspectives – Code of Corporate Governance – Committees on Corporate Governance (Global and Indian)

Module 4: Corporate Social Responsibility : CSR under Companies Act 2013 – Scope – Relevance – Importance – Areas of CSR – Arguments for and against CSR – Ackerman's model of CSR – SEBI – Clause 49 of listing agreement – Evaluation of Corporate Governance of a Company – Methods – Shareholder Value – EOCE, PAT, EPS, TSR, MVA, EVA and HVA - Corporate Philanthropy – Corporate Citizenship – Social Audit

Module 5: Corporate Image and Excellence : Corporate image – building corporate image – Importance – Corporate Excellence – importance – Measures to achieve corporate excellence – New initiatives on corporate excellence - Role of Chairman – Qualifications – Power – Duties and Responsibilities – Board Committees – New Directions

Subject : Legal Framework for Business

Subject Code : CO 212

Programme Outcome : 1. To enable student acquire updated knowledge and develop understanding of the regulatory framework for business

Specific Outcome : To make students aware of opportunities available in various legal compliances so as to enable them employable.

Course Outcome : To expose students in emerging trends in good governance practices including governance.

Syllabus

Module 1: Advanced Company Law: The Companies Act 2013: Formation and related procedures of various types of companies Procedure for inter-corporate loans, investments- guarantee and security – Registration modification and satisfaction of charge Declaration and payment of dividend Maintenance of Books of Accounts - statutory financial audit, cost audit and secretarial audit – Board meetings and procedures

Module 2: Other Corporate Laws: Limited Liability Partnership Act, 2008: Concept, formation, membership, functioning and Dissolution - Conversion of LLPs into Private Limited Companies and vice versa. The insolvency and bankruptcy code,2016 - Insolvency Professionals - Liquidation Process – Insolvency and Bankruptcy Board of India.

Module 3: Economic Laws: a. FDI Policy – Foreign Direct Investment in India and abroad – External Commercial Borrowing (ECB) Formalities – Establishment of Branch Office of a foreign entity in India. b. Foreign Trade Policy – Opportunities of commerce/finance professional in foreign trade – Procedure of import and export – Export promotion schemes and initiatives. c. Competition Commission of India – Compliance of competition law.

Module 4 : Industrial and Labour laws: Overview of Industrial Policy of Govt of India and Govt of Kerala – Regulatory Mechanism under IDRA – MSME Development Act – Advantages of MSMEs and their role and significance in economic development – Central and State Schemes for MSME Promotion – UdyogAadhar.

Module 5: Foreign Exchange Management Act - Features and Application- Opportunities for Indian Business -Challenges-Foreign Contribution (Regulation) Act 2010.

S2 M com

Subject : Quantitative Techniques and Financial Econometrics

Subject Code : CO 223

Programme Outcome : 1. To impart expert knowledge in the application of Quantitative Techniques and Business Econometrics in research.

Specific Outcome

Course Outcome : To impart knowledge in the use of SPSS in processing and analysis of data.

Syllabus

Module 1 : Probability Theories: Introduction to probability-Certain and Impossible events-sample space-The complement of an event-Mutually exclusive events-Addition and Multiplication Rules for Probability-Independent and dependent events- Combinatorial probability-Conditional probability-Bayes Theorem/Law of total probability-Central Limit Theorem

Module 2: Probability Distribution: Binomial distribution-Bernoulli process, properties of binomial distribution, mean and standard deviation of binomial distribution-utility of binomial distribution-fitting of binomial distribution. Poisson distribution- meaning and properties of Poisson distribution, utility of Poisson distribution, fitting of Poisson distribution. Normal distribution-normal curve-properties of normal distribution, utility of normal distribution,- normal approximation to binomial distribution-normal approximation to Poisson distribution. Other probability distribution- beta distribution- exponential distribution.

Module 3: Introduction to Financial Econometrics: Econometrics-Meaning, Methodology, Types; Econometric Models – Steps in modeling -Specification – Estimation and Validation Types of Economic Data – Time Series, Cross Sectional and Panel - Model Specification test – Ramsey Reset Test – Basic Understanding of Breakpoint- Least Square Estimates – Assumptions – Best Linear Unbiased Estimate (BLUE)– Spherical Errors–White Noise

Module 4: Univariate and Multivariate Analysis(Basic concepts and simple problems only) Ordinary Least Squares (OLS) – Simple and Multiple Regression – Predictors and Predict and Normality of Distributions – Normality Test using descriptive statistics – Jarque- Bera statistic Stationary series- Level- First and second order differencing – Unit Root test – Augmented Dickey Fuller test -Linear Relationship of Variables – Correlation- Regression Results analysis – Individual Coefficient tests – t statistics and p values, Joint test – fit of goodness of model tests-R-squared, Adjusted R –squared, F statistics and p value, Serial correlation- Durbin Watson statistics-Basic difference between Multi-variate and Multiple regression. Multi collinearity - Coefficient Diagnostics – Variance Inflation Factor- Residual diagnostics – Correlogram Q Statistics, Correlogram of square Residuals, Histogram Normality, Heteroskedasticity.

Module 5: Processing and Analysis of Data using SPSS: Introduction to SPSS- Features, Creating files and data entry, Preparation of frequency tables and graphs. Steps in data processing-checking, editing, coding, classification. Analysis of data-statistical tools, univariate, bivariate and multivariate-Measures of central tendency, dispersion, correlation, regression, t-test, Chi-square test, factor analysis and ANOVA.

Subject : International Business

Subject Code : CO 224

Programme Outcome : To introduce the concept of international business and to create awareness on the changes in the international business arena

Specific Outcome : provide the students with insights into the global economic and business climates.

Course Outcome. : to increase their understanding of global markets and various regions of the world

Syllabus

Module 1: International Business -Meaning, Nature, scope and importance- Stages of internationalization of business-Methods of entry into foreign markets: Licensing- Franchising- Joint Ventures-Strategic Alliances- Subsidiaries and Acquisitions (Discuss case studies relating to subsidiaries and acquisitions)- Framework for analyzing international business environment- Domestic -Foreign and Global Environment- Recent Developments in International Business.

Module 2: Theoretical Foundations of IB: Theory of Mercantilism- Theory of Absolute and Comparative Cost Advantage-Haberler's Theory of Opportunity Cost- Heckscher- Ohlin Theory- Market Imperfections Approach-Product Life Cycle Approach(Discuss case studies)- Transaction Cost approach-Dunning's Eclectic Theory of International Production

Module 3: Legal framework of International Business: Nature and complexities: Code and common laws and their implications to business-International Business contract- legal provisions, Payment terms.

Module 4: Multi-Lateral Agreements & Institutions: Economic Integration – Forms: Free Trade Area, Customs Union, Common Market and Economic Union-Regional Blocks: Developed and Developing Countries- NAFTA- EU-SAARC, ASEAN-BRICS- OPEC-Promotional role played by IMF-World Bank & its affiliates- IFC, MIGA and ICSID-ADB-Regulatory role played by WTO&UNCTAD.

Module 5: Multinational Companies (MNCs) and Host Countries: MNCs – Nature and characteristics- Decision Making-Intra Firm Trade and Transfer Pricing – Technology Transfer- Employment and labour relations- Management Practices- Host Country Government Policies-International Business and Developing countries: Motives of MNC operations in Developing Countries (Discuss case studies)- Challenges posed by MNCs

M Com

Semester III

Subject: INCOME TAX PLANNING AND MANAGEMENT

Subject code: CO 231U

Program Outcome:

To impart deep knowledge about the latest provisions of Income Tax Act

To develop application and analytical skill of the provisions of Income Tax Law for Income Tax planning and Management.

Basic knowledge and understanding about the fundamental concepts and computation of tax and Assessment procedure from B.Com.

Students will get expert knowledge regarding the legitimate way of Tax Planning and Management under different Financial and managerial decisions after considering the impact of Direct Tax Laws.

Specific Outcome: To develop application and analytical skill of the provisions of Income Tax Law for Income Tax planning and Management.

Course Outcome:

Module 1: Overview of Income Tax law-Computation of Tax an Overview -Individual, Company ,Firm – Accounting Standards relating to Tax-Tax Information (10 Hrs)

Module 2: Tax planning and Management:- Meaning - Tax planning, Tax Evasion, Tax avoidance, Tax management – Differences- Nature and Scope of Tax PlanningPrecautions in Tax Planning- Need for Tax Planning-Limitations- Tax Audit- Tax

Planning in relation to Heads of Income -Concept of TDS/TCS -Advance payment Computation- -Rebate 87A,88 – Relief u/s 89 , 90,91.Black Money Act 2005- Introduction-Features- Highlights-Importance. (15Hrs)

Module 3: Tax Planning And Management For Individuals:- Tax Incidence on Individuals- Significance-Taxable Income- hints for Tax Planning and ManagementImpact of Tax on Financial Decisions-Alternative Minimum Tax (AMT)- Tax Planning For Employer and Employee-Documentation and Filing of Return- E-Filing- Tax CreditTRACES- Refund-Appeal-Tax Return Preparators (TRP)- Procedures and rulesSettlement commission- Advance Ruling (16 Hrs)

Module 4:Tax Planning For Firm, Association of Person and Body of Individuals:- Tax incidence on Firm/AOP/BOI- Impact of Tax liability on Firm –Significance of Tax Planning- LLP-Sec: 184 & 185- Inter-transaction between partners and Firm – impact of Tax on Change in Constitution of Firm- Conversion Of Firm in to Company – Conditions Of 40(b) – Carry forward and Set off in case of Change in Constitution of Firm – Filing of Return-Appeal- Refund- Hints for Tax planning for Firm, AOP and BOI. (22Hrs)

Module 5: Tax Planning and Management for Company:- Types of CompaniesDomestic and Foreign-Tax incidence on Companies- Impact of Income Tax on Corporate Decisions – Tax Planning and Management in Corporate Decisions – MAT Provisions- Computation-Application of IT in Tax Planning –Tax Planning For New Business- Tax Planning on Venture capital Companies – Tax Planning on Financial and Investment decisions – Capital structure-Dividend and Deemed Dividend- Dividend Distribution Tax-Bonus Shares- Make or buy – own or Lease – Repair or ReplaceEmployee Remuneration – Setting up of new business – Location Aspects – Amalgamation or Demerger – Filing of Return – E-Filing- Refund- Appeal- Methods and procedures – Annual Return for TDS and TCS – Hints for Tax Planning and Management. (25Hrs)

Module 6: International Taxation- Basic Concepts – Double Taxation Relief – Computation – DTAA – GAAR – Advance Ruling- Transfer pricing – transfer Pricing Law in India- Concepts of Arms length price – advance Pricing Agreement- Taxation of E-Commerce Transaction –Filing of Return- International Settlement Commission – Methods and Procedures. (20Hrs)

NB: i) Some case studies involving the learning

ii) Necessary inputs from B.Com Programme

References:

Books

1. Singhania. V.K: Direct Tax planning and Management, Taxman,N.Delhi.
2. Singhania.V.K: Direct Taxes Laws and Practices,Taxman, N.Delhi

3. E.A.Srinivas: Corporate Tax Planning;TataMc-GrawHill
4. Mehrotra HC: Direct Tax Planning
5. Kushal Kumar Agrawal: Direct Tax Planning and Management; Atlantic Publishers
6. Bhagavath Prasad: Direct Tax Law andPractice
7. LakhotiaR.N: Corporate TaxPlanning
8. CA G.Sekar: professional guide to TaxAudit

Journals and Circulars

1. Chartered Accountant Today- Tax man for CurrentReading
2. Circulars issued byCBDT
3. Journal CharteredAccountant
4. Black Money Act 2005 (Bare Act-mainprovisions)

Subject: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Subject Code: CO 232F

Program Outcome:

To provide a comprehensive understanding on the principles of security analysis and develop the skill in portfolio management.

Equip the students to value the real worth of securities.

Specific Outcome: To provide a comprehensive understanding on the principles of security analysis and develop the skill in portfolio management.

Course Outcome:

Module 1: Fundamental Analysis: Sources of Investment Information - Intrinsic Value – Dimensions of Fundamental Analysis – Analysis of Economy-wide Factors (Study of Economic Aggregates, Classification of Factors into indicators, Forecasting about the Economy & Conclusion of Economic Analysis) – Analysis of Industry-wide Factors (Study of Industry Life Cycle, Study of Qualitative & Quantitative Factors & Conclusion) – Analysis of Company-wide Factors (Financial Performance Analysis, Analysis of Qualitative Parameters, & Conclusion) – Estimation of Intrinsic Value – End Result of Fundamental Analysis. (10Hrs)

Module 2: Technical Analysis: Premises of Technical Analysis – Type of Charts – Tools of Technical Analysis – Prediction of Overall Market Trends (Dow Jones Theory, Elliot Wave Theory, Advance Decline Index, & Client Account Position) – Prediction of Individual Share Trends (Moving Average Analysis, OscillatorsMACD,ROC& RSI-Chart Patterns) – Confirmation through Traded Volume – Efficient Market – Efficiency of Indian Stock Market – Efficient Market Hypothesis Basics of EMH – Forms of Market Efficiency (Weak Form, Semi-Strong Form, & Strong Form)– Test of Market Efficiency –RUN Test. (20Hrs)

Module 3: Valuation of Securities: Concept and Factors Affecting Valuation - Yield Holding Period Return (HPR) – Yield Till Maturity (YTM) - Return & Risk – Risk-free Return & Risk Premium – Valuation of Fixed Income Securities – Valuation of Debenture/Bond – Valuation Mechanism (Valuation of Redeemable Debenture, Valuation of Deep Discount Debenture/Bond, Valuation of Non-redeemable Debenture, & Valuation of Convertible Debenture) – Valuation of Preference Shares – Valuation of Equity Shares (Dividend Capitalisation/Constant Growth Model, Multi-Stage Growth/Super Normal Growth in Dividend, & Price-Earnings Ratio Model) – (Illustrations) (20Hrs)

Module 4: Portfolio Management: Meaning of Portfolio – Notions/Principles (Notion of Diversification & Notion of Negative Correlation) – Measurement of Return of Individual Securities & Portfolio (Historical Return/Ex-Post Returns and Expected Return/Ex-Ante Returns)– Measurement of Risk (Systematic & Non-Systematic) of Individual Securities & Portfolio- Concept of Beta–Portfolio Theories/Approaches (Traditional Portfolio Theory & Modern Portfolio Theory)–Portfolio Construction under Traditional Approach – Features of Traditional Approach & Portfolio Management Process.(Illustrations) (18Hrs)

Module 5: Modern Portfolio Theory: Principles of MPT – Concept of Efficient Portfolio, Efficient Frontier, Market Portfolio, & Managed Portfolio – Characteristics Line – Markowitz Portfolio Theory/Mean – Variance Criterion of Markowitz – Assumptions – Markowitz Portfolio Construction Process – Markowitz Portfolio Selection using Utility Curve – Sharpe's Single Index Model – Construction of Efficient Portfolio – Capital Assets Pricing Model (CAPM) – Concept of Risk-free Assets and Risky Assets – Assumptions of CAPM – Concepts of Lending & Borrowing in Construction of Portfolio – Application of CAPM (CML & SML) – Factor Model – Fama French Three Factor Model - Arbitrage Pricing Theory (APT)–(Illustrations) (20 Hrs)

Module 6: Portfolio Revision and Evaluation: Portfolio Revision – Need – Factors Affecting Portfolio Revision – Revision Strategy (Active Revision Strategy & Passive Revision Strategy) – Index Portfolio – Tracking – Formula Plans – Constant Rupee Value Plan – Constant Ratio Plan – Variable Ratio Plan – Rupee Cost Averaging – Merits & Demerits of Portfolio Revision–Portfolio Performance Evaluation – Need– Benchmarks, Sharpe Reward to Variability Ratio–Treynor Reward to Volatility Ratio – Jensen's Performance Index – Fama's Decomposition Model. (Illustrations) (20 Hrs)

References:

1. Bhalla V K, Fundamentals of Investment Management, S Chand & Co.
2. Donald E Fisher and Ronald E Jordan, Security Analysis and Portfolio Management, Pearson Edn.
3. Kevin S, Security Analysis and Portfolio Management, PHI
4. Prasanna Chandra, Investment Analysis and Portfolio Management, TMH
5. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publications
6. Reghunathan, Investment Analysis and Portfolio Management, Pearson Education
7. Dhanesh Kumar Khatri, Security Analysis and Portfolio Management, Trinity Press
8. Sidney Cottle, Roger F Murray & Frank E Block, Security Analysis, TMH
9. Stephen H Penman, Financial Statement Analysis and Security Valuation, TMH

Semester IV

Subject: GOODS AND SERVICE TAX & CUSTOMS DUTY- LAW AND PRACTICE

Subject Code: CO 241W

Program Outcome:

To gain expert knowledge of the principles and law relating to Goods and Service Tax and Customs Act.

To impart skill in applying and analysing the provisions of Goods and Service Tax Act and Customs Act in handling practical situations.

Specific Outcome: To gain expert knowledge of the principles and law relating to Goods and Service Tax and Customs Act.

Course Outcome:

Module 1: Introduction: Meaning and Definition of Indirect Taxes-Nature-ScopeConstitutional provisions- Advantages-Disadvantages-Difference between Direct and Indirect Taxes- Types-Milestones in the history of Indirect Taxation in India. (10 Hrs)

Module 2: Basic Provisions of GST: Introduction-Meaning-Features-Historical backdrop of Goods and Service Tax-Major Indirect Taxes merged in to Goods and Service Tax-Benefits of GST-Economy, Industry and trade, tax payers-Types of GSTCGST-IGST-SGST- UTGST Schedules-Rate of GST- Kerala GST Provisions. (20 Hrs)

Module 3: Main Provisions of GST - Main Provisions: Provisions rCompensation(GST)Law-Definitions of important terms-Levy of Tax-Collection-elating to Place, Time and Value of Supply-Different meaning of supply- Composite SupplyMixed supply- Scope of Supply- Taxable Supply- E-Commerce-Supply Chain –GST Exemption limit- Tax Invoice-Credit and Debit Notes-Valuation Rules-Computation TaxInput tax Credit(ITC)-Registration- procedures-Deemed Registration-Cancellation of Registration- Accounts and Records- Period of Retention of Records- Presumption as to Documents Returns- Annual-Final-Payment of Tax-Information Technology in GSTAudit- Special Audit Assessment-Refund-Consumer welfare Fund-GST PractionersTDS/TCS. (23Hrs)

Module 4: Administration of GST:-GST- Council-Authorities-Inspecti on-search seizure-Arrest-Demand-Recovery—Liability to pay tax in certain cases- -AdvanceRuling- Authority and Appellate Authority-GSTN- Information infrastructure for GST. (15Hrs)

Module 5: Appeals And Revisions under GST.: Appeals-Appeal to High CourtAppeal to Supreme Court- Revisions-Offences- Compounding of Offences-PenaltyTransitional provisions-IGST Provisions- Inter-state Supply- Intra-state supply- Zero rated Supply- Imported Supply- Transfer of ITC-Compensation Rules- Base year Revenue-Projected Revenue-Miscellaneous provisions-Interest-Job Work ProcedureDeemed Export. (20Hrs)

Module 6: Customs Duty: Definition of Customs Duty- Objectives Role of customs duty in International trade-- Importance-Demerits-Important definitions-Basis of determining customs Duty- Types of Duties-Anti-dumping Duties-Import and Export manifest—Specified Goods- Stores-Warehouses-Export Policy-Customs Duty Authorities and Powers Assessment Procedures--Penalties and Prosecutions-Appeals and Revisions-Tax liability

and Valuation of Goods-Baggage Rules-Import Procedure and Documents-Export Procedure and Documents.
(20 Hrs)

Input—Basic Awareness from B.Com and First Semester M.Com

References:

1. Hand Book of GST in India Concepts and Procedures(2017Edition) –RakeshGarg&SandeepGarg - Bloomsbury IndiaPublications
2. GST in India-RakeshGarg&SandeepGarg, Bloomsbury IndiaPublications
3. All About GST-V.S Datey-Taxman Publications.
4. GST Law, Concept & Impact Analysis-Dr.SanjivAgarwal
5. GST Law & Analysis with Conceptual Procedure-Bimal Jain &IshaBensalYoungGlobal
6. An Insight of GST in India-ICWAI, Vol:1&2
7. Indirect Taxes-Dr.H.CMehrotra& Prof. Agarwal, SahityaBhavan Publishers, Agra.
8. Indirect Taxes-V.S Datey, Taxman Publications NewDelhi.
9. Indirect Taxes –Dr.V.Balachandran, Sultan Chand and Sons,NewDelhi.
10. GST Bare Acts, Rules, Notifications &Circulars

Subject: RISK MANAGEMENT AND DERIVATIVES

Course Code: CO 242F

Program Outcome:

To understand the risk management process and its application

To give a broader awareness on derivatives and its applications

Specific Outcome: To understand the risk management process and its application

Course Outcome:

Module 1: Basic Concepts in Risk : Meaning of Risk And Uncertainty – Chance of Loss And Loss Forecasting - Pure And Speculative Risk – Objective And Subjective Risk – Fundamental And Particular Risk – Enterprise Risk (Pure, Speculative, Strategic, Operational, & Financial Risks) – Financial Risk (Price, Credit, Interest Rate, Foreign Exchange & Value of Money) – Difficulties in Categorization of Risk – Method of Handling Risk – Financial Analysis In Risk Management Decision - Link Between Cause, Event And Effects – Burden of Risk on Society. (12 Hrs)

Module 2: Introduction to Risk Management: Meaning And Definition of Risk Management – Objectives of Risk Management –Steps in Risk Management Process (Identify And Analyse Loss Exposures, Select The Appropriate Techniques, Implement And Monitor RM Programme) – Benefits of Risk Management – Personal Risk Management – The Changing Scope of Risk Management – Enterprise Risk Management(ERM) – Risk Management Tools And Techniques – Relation Between Risk Management, Compliance, and Audit –

Governance, Risk And Compliance (GRC)– Insurance As a Risk Transfer Mechanism – Insurance Market Dynamics. (20 Hrs)

Module 3: Introduction to Derivatives: Concept, History, And Economic Benefits of Derivatives – Underlying Asset, Margin Requirements, Settlement of Transactions, Lot Size – Classification of Derivatives (Exchange Traded Vs. OTC Derivatives Market, Commodity And Financial) –Derivatives Market In India-Traders In Derivative Markets – Derivatives Trading At NSE – Currency Derivatives Market–Commodity Derivatives Trading In India – Commodity Exchanges - Forward Contracts (Features, Payoff From Forward Contracts, Forward Price) – Future Contracts(Features,Difference Between Forward And Futures) – Option Contracts (Features, Payoff From Option Contract, Factors Affecting Price of Option Contract, Call Vs. Put Options, American Vs. European Options) – Index Futures – Swaps (Features & Types). (20 Hrs)

Module4: Hedging/Risk Management through Derivatives: Meaning – Types – Short Hedge Through Option, Futures, & Index Futures –Long Hedge Through Option, Futures, Index Futures – Credit Derivatives (Credit Default Swap & Total Return Swap) - Special Issues In Derivates (Synthetics, Multi-Period Option, & Compound Option) – Combination And Spread – Exotic Options (Asian Option, Barrier Option & As You Likelt)–Hedging Strategies With Index Futures, Options, & Swap – Speculative Trading Strategies – Arbitrage Strategies With Options. (20Hrs)

Module 5: Pricing/Valuation of Derivatives: Option Pricing – Binomial Model (OneStep Binomial Process & Two-Step Binomial Method) – Continuous Time Model – Volatility – Estimated And Implied Options And Dividend Paying Assets Warrants And Convertibles - Black & Scholes Model – Options Delta, Gamma, Vega, Theta, Rho – Future Pricing –Spot And Forward Contract - The Cost of Carry Model - Reverse Cost of Carry – Pricing By Arbitrage Process. (18Hrs)

Module 6: Accounting for Derivatives: Accounting treatment in case of Cash Settled Equity Index/Stock Option – Accounting treatment in respect of equity stock option in case of delivery settled options – Accounting for Open Option at the end of an accounting period – Accounting for Equity Stock Options –Accounting for daily receipt/payment of margin - Disclosure to be made in Financial Statement – Guideline of ICAI (18Hrs)

References:

1. Kumar S SS, Financial Derivatives,PHI
2. Michel Crouhy, Dan Galai and Robert Mark, The Essential of Risk Management, The McGraw HillCompanies
3. John C Hull, Risk Management in Financial Institutions, John Wiley and SonsInc
4. Rangarajan K Sundaram, &Sanjiv R Das, Derivatives: Principles and Practice, McGraw Hill Edu (India)Pvt.Ltd.
5. Bharati V. Pathak, The Indian Financial System – Markets, Institutions, &Services,Pearson
6. Dhanesh Kumar khatri, Security Analysis and Portfolio Management, Trinity Press
7. George E. Rejda, Principles of Risk Management and Insurance,Pearson
8. Ravi. M Kishore, Advanced Accounting with Accounting Standards,Taxmann.
9. Ravi. M Kishore, Strategic Financial management ,Taxman