

**A.S.D. Government Degree College for Women (Autonomous)  
Kakinada**



**DEPARTMENT OF COMMERCE  
(II & IV SEMESTERS)**

**Programme: B.Com. General Honours (Major) & B.Com Computer Applications & BIFS**

w.e.f. AY 2023-24 COURSE STRUCTURE

Semester		No.	Course Name	No. of Hrs/ Week	No. of Credits	
<b>Semester-I</b>		1	Fundamental of Commerce	4	4	
		2	Business Organization	4	4	
		2	Indian Financial System (BIFS)	4	4	
<b>Semester-II</b>		3	Financial Accounting (Comm & CA)	4	4	
		3	Fundamentals of Accounting (BIFS)	4	4	
		4	Business Management	4	4	
		4	Financial Services (BIFS) Major	4	4	
		Minor 1	1	Financial Services CA Minor	4	4
				Principles of Life Insurance (BIFS)	4	4
<b>Semester-III</b>		5	Advanced Accounting	4	4	
		6	Income Tax	4	4	
		7	Business Laws	4	4	
		8	Banking Theory & Practice	4	4	
<b>Semester-IV</b>		Minor 1	1	Money, banking and Financial Services B.Com (CA)	4	4
			9	Corporate Accounting	4	4
		10	Cost & Management Accounting	4	4	
		11	Auditing	4	4	
		CA Minor		Portfolio Management	4	4
				Derivatives & Risk Management	4	4
		Sem V		Management Accounting & Practice	4	4
		Sem V		Cost Control Techniques	4	4
		Sem V		General Insurance Procedure & Practice	4	4
		Sem V		Life Insurance with Practice	4	4
		Sem V		Digital Markeing	4	4
		Sem V		Service Marketing	4	4

**A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA**  
**B. Com General (Hons)., DEGREE EXAMINATIONS,**  
**SEMESTER-II**

**COURSE 3: FINANCIAL ACCOUNTING**

**Theory**

**Credits: 4**

**4 hrs/week**

**Unit-I:** Introduction:- Need for Accounting - Definitions, objectives, functions, - Book keeping and accounting - Advantages and limitations - Accounting concepts and conventions

**Unit-II:** Double entry book keeping - Journal - Posting to Ledger - Preparation of Subsidiary books including Cash book. Trial Balance- Computerised system of accounting

**Unit-III:** Final Accounts: - Final accounts - Preparation of Trading account, Profit & loss account and Balance Sheet using computers.

**Unit-IV:** Depreciation: Meaning and Causes of Depreciation - Methods of Depreciation: Straight Line – Written Down Value –Annuity Method (including Problems).

**Unit-V:** Consignment Accounts: Consignment - Features - Proforma Invoice - Account Sales Del-credere Commission - Accounting Treatment in the Books of Consigner and Consignee - Valuation of Closing Stock - Normal and Abnormal Losses (including Problems). Joint Venture Accounts: Joint Venture - Features - Difference between Joint-Venture and Consignment – Accounting Procedure – Methods of Keeping Records(Theory only)

Reference Books:

- 1.S.P. Jain & K.L Narang, Accountancy, Kalyani Publishers.
- 2.R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand
- 3.T. S. Reddy and A. Murthy - Financial Accounting, Margham Publications.
- 4.V.K. Goyal, Financial Accounting Excel Books
- 5.S.N.Maheshwari&V.L.Maheswari, Advanced Accountancy, Vikas Publishers.

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**SEMESTER-II**  
**COURSE 4: BUSINESS MANAGEMENT**

**Theory**

**Credits: 4**

**4 hrs/week**

Learning Objectives

The course aims to develop an understanding of principles, functions and challenges of management and contemporary issues in management.

Learning Outcomes:

At the end of the course, the student will be able to;

1. Understand the concept of Business Management along with the basic laws and norms.
2. Able to understand the terminologies associated with the field of Business Management and control along with their relevance.
3. Identify the appropriate method and techniques of Business Management for solving different problems.
4. Understand the concept of Planning, Organizing, Direction, Motivation and Control etc.

Unit 1: Management: Definition & Meaning of Management - Henry Fayol Principles of Management and F.W.Taylor's Scientific Management - Functions of Management - Levels of Management.

Unit 2: Planning: Planning – Nature, importance, Process of Planning and Types of Plans -Decision making

Unit 3: Organizing: Organizing - Nature & Importance, Principles of Organizing. Delegation of authority & Decentralization – Departmentation – Span of Management. Organizational structure – line, line & staff and functional organizations.

Unit 4: Directing: Functions of Directing - Motivation – Theories of motivation (Maslow Need and Hierarchy theory) and Motivation techniques. Leadership – Styles of Leadership and Types.

Unit 5: Controlling; Nature, importance and Problems – effective coordination. Basic Control Process and Control techniques- Span of Control

**Additional Input: MBO & MBE technique**

Reference Books:

1. Dinkar Pagare, Principles of management, Sultan Chand & Sons, New Delhi, 2003.
2. C.B.Gupta, Business management, Sultan Chand & Sons, New Delhi, 2000.
3. Shereka & Shereka, Principles of business management, Himalaya Publishing House, New Delhi,

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**B. Com BIFSI (Hons)., DEGREE EXAMINATIONS,**  
**SEMESTER-II**  
**COURSE 4: FUNDAMENTALS OF ACCOUNTING**

**Theory**

**Credits: 4**

**4 hrs/week**

**Learning Outcomes:**

At the end of the course, the student will be able to -

1. Identify transactions and events that need to be recorded in the books of accounts.
2. Equip with the knowledge of accounting process and preparation of subsidiary books.
3. Develop the skill of recording financial transactions and preparation of Trial Balance and rectification of errors.
4. Analyse the difference between cash book and pass book in terms of balance and make reconciliation.
5. Develop the skill of preparation of balance sheets of a sole trader for different accounting periods.

Syllabus:

**Unit-I** – Introduction - Need for Accounting – Definition – Objectives, – Accounting Concepts and Conventions – GAAP - Accounting Cycle - Classification of Accounts and its Rules – Book Keeping and Accounting - Double Entry Book-Keeping - Journalizing - Posting to Ledgers, Balancing of Ledger Accounts (including Problems).

**Unit-II:** Subsidiary Books: Types of Subsidiary Books - Cash Book, Three-column Cash Book-Petty Cash Book (including Problems).

**Unit-III:** Trial Balance and Rectification of Errors:

Preparation of Trial balance - Errors – Meaning – Types of Errors – Rectification of Errors – Suspense Account (including Problems)

**Unit-IV:** Bank Reconciliation Statement:

Need for Bank Reconciliation - Reasons for Difference between Cash Book and Pass Book Balances- Preparation of Bank Reconciliation Statement - Problems on both Favourable and Unfavourable Balance (including Problems).

**Unit -V:** Final Accounts:

Preparation of Final Accounts: Trading account – Profit and Loss account – Balance Sheet – Final Accounts with Adjustments (including Problems).

References:

S N Maheswari and SK Maheswari, Financial Accounting, Vikas Publications

R L Gupta & V K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons

S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers

V.K.Goyal, Financial Accounting, Excel Books

**A.S.D. GOVERNMENT DEGREE COLLEGE FOR WOMEN(A), KAKINADA**  
**Department of Commerce**  
**SKILL COURSE w.e.f. AY 2023-24 for B.A, B.Com & B.Sc Honours (Major)**  
**SEMESTER-II MARKETING SKILLS**

**Credits:2**

**2 hrs/week**

**Course Objective:**

This course will help the students to develop a better appreciation and understanding of the role of marketing in a business organization specifically, and able to have operational skills of various marketing activities.

**Unit I:** Introduction to Marketing: (10 Hrs)

Core Marketing Concepts – Company Orientation towards the Marketplace – The Holistic Marketing Concept - Marketing Management Tasks; Marketing Environment: Macro and Micro Components and their Impact on Marketing Decisions – Marketing Research and Information; Market Segmentation, Targeting and Positioning Strategies - Determinants of Consumer Behaviour;

**Unit II:** Marketing Mix: (12 Hrs)

Elements of Marketing Mix - Product, Price, Promotion and Place, 7P's of Service Marketing Mix; Product: Classification of Products - Product Life Cycle - New Product Development – Branding Decisions; Price: Pricing Strategies: Understanding Pricing – Steps in setting the Price - Price Adapting Policies, and Initiating and Responding to Price Changes: Promotion: Marketing Communications, Promotion Mix Elements: Advertising, Sales Promotion, Personal Selling, Events and Experiences, Public Relations and Publicity, Online and Social Media Marketing; Place: Marketing Channels: Channel Functions and Flows, Channel Management Decision

**Unit III:** Nature and Role of Selling: (8Hrs)

Importance of Selling, Nature and Role of Selling: Importance of Selling – Role in the Context of Organization; Attributes of a Good Salesperson: Personality and Physical Characteristics, Enthusiasm, Confidence, Intelligence, Self-Worth, Knowledge-product, Competition, Organization, Market, Customer, Territory; Communication Skills, Persuasive Skills. Personal Selling Skills: The opening – Need and problem identification–the Presentation and Demonstration – Dealing with Objections – Negotiations – Closing the Sale -follow up

**References**

Philip Kotler, Kevin Lane Keller, Abraham Koshy & Mithileswar Jha, Marketing Management -A South Asian Perspective, Pearson Education.

Agarwal, P.K., Marketing Management – An Indian perspective, PragatiPrakasham

Kazmi SHH, Marketing Management Text and Cases, Excel.

Philip Kotler and Armstrong.G., MARKETING, Prentice Hall of India, 12th Edition.

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**Department of Commerce**  
**SKILL COURSE for B.A, B. Com & B.Sc (Hons)., DEGREE EXAMINATIONS,**  
**SEMESTER-II- STOCK MARKET OPERATIONS**

**Credits: 2**

**2 hrs/weeks**

Course Objectives:

This course aim at giving a comprehensive understanding on the stock market operations in terms of its structure, trading, settlement procedures, processes and related components and the regulations, emerging challenges in the Indian Stock market.

**UNIT - I**

Markets – Introduction- Types of Markets; Primary Market: Meaning, Functions, Intermediaries - Role of Primary Market –New Issues Market –IPO’s –Recent trends in Primary Market – Secondary Market: Functions, Various Stock Exchanges in India (BSE, NSE) and Regulatory framework– SEBI– Listing conditions–Secondary Market Intermediaries.

**UNIT - II**

Stock Exchanges BSE, NSE & MCX –Different Trading Systems – DEMAT- Different types of Settlements – De-mat Settlement –Physical settlement - Pay-in and Pay-out –Bad Delivery–Short delivery –Auction – Market types, Order types and Books.

**UNIT – III**

Stock Market Indices: Meaning, Purpose, and Construction in developing Index – Methods– Stock Market Indices in India – Scrip selection criteria for BSE Sensex and NSE S&P CNX Nifty. Overview: Derivatives, Commodity and Currency market.

**References:**

1. Prasanna Chandra, Investment Analysis and Portfolio management, Tata McGraw Hill, 3rd Edn., 2008.
- 2.3.V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House.
- 3.Sanjeev Agarwal, A Guide to Indian Capital Market, Bharat Publishers.
- 4.Ravi Puliani and Mahesh Puliani, Manual of SEBI, Bharat Publication.

**A.S.D. GOVT. DEGREE COLLEGE FOR WOMEN (A), KAKINADA**  
**B. Com C.A) (Hons.), DEGREE EXAMINATIONS**  
**SEMESTER-II Minor for B.Com CA**  
**FINANCIAL SERVICES**

**Learning Objectives:**

The course provides a complete package of finance and financial services related subjects so that the students are well equipped with the functional aspects of the various types of financial products and services available in our country.

**Unit 1: Financial Services:**

Role of Financial Services - Banking and Non Banking Companies – Activities of Non Banking Finance Companies- Fund Based Activities - Fee Based Activities .

**Unit 2: Merchant Banking Services:**

Scope and importance of merchant banking services - Venture Capital - Securitization - Demat services - Commercial Paper.

**Unit 3: Leasing and Hire-Purchase:**

Types of Lease, Documentation and Legal aspects – Fixation of Rentals and Evaluation - Hire Purchasing- Securitization of debts - House Finance.

**Unit4: Credit Rating:**

Purpose – Types – Credit Rating Symbols – Agencies: CRISIL and CARE – Equity Assessment vs. Grading – Mutual funds.

**Unit5: Other Financial Services:**

Factoring and Forfeiting - Procedural and financial aspects - Installment System - Credit Cards - Central Depository Systems: NSDL, CSDL.

**Reference Books:**

1. B. Santhanam, Financial Services, Margham Publication, Chennai. 2.M.Y. Khan, Financial Services, Tata McGraw – Hill, New Delhi. 3. Machendra Raja, Financial Services, S.Chand Publishers, New Delhi.
4. V. A. Avdhani, Marketing of Financial Services.
5. Machiraji, "Indian Financial System", Vikas Publishers.
6. Sandeep Goel, Financial Services, PHI Learning.
7. L.M. Bhole, Financial Institutions and Markets, Tata McGraw Hill.
8. SEBI Guidelines, Bharat Publications, New Delhi.



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**DEPARTMENT OF COMMERCE**  
**B.COM II YEAR (GENERAL & C. A ) Hons**  
**SEMESTER-IV**  
**COURSE 9: CORPORATE ACCOUNTING**

**Theory Credits: 4**

**4 hrs/week**

**Learning Objectives:**

This course enables the student to develop awareness about corporate accounting in conformity with the provisions of company act.

**Unit 1:** Accounting for Share Capital: Kinds of Shares – Types of Preference Shares – Issue of Shares at Par, Discount and Premium - Forfeiture and Reissue of Shares (including problems). Issue of Bonus Shares - Buyback of Shares (Theory only)

**Unit 2:** Issue and Redemption of Debentures : Accounting Treatment for Debentures Issued and Repayable at Par, Discount and Premium - (including problems).

**Unit 3:** Valuation of Goodwill: Need and Methods - Average Profit Method, Super Profits Method – Capitalization Method and Annuity Method (including problems).

**Unit 4:** Valuation Shares: Need for Valuation - Methods of Valuation - Net Assets Method, Yield Basis Method, Fair Value Method (including problems).

**Unit 5:** Company Final Accounts: Provisions of the Companies Act, 2013 - Preparation of Final Accounts – Adjustments Relating to Preparation of Final Accounts – Profit and Loss Account and Balance Sheet – (including problems with simple adjustments).

**Reference Books:**

1. Corporate Accounting: T.S Reddy and Murthy, Margham Publications, Chennai.
2. Corporate Accounting: P.C. Tulsian, S.Chand Publishers
3. Advanced Accountancy: R.L. Gupta and M.Radhaswamy, S Chand.
4. Advanced Accountancy : Chakraborty, Vikas Publishers
5. Corporate Accounting: S.N. Maheswari, S.K. Maheswari, Vikas Publishing House.
6. Advanced Accounts: M.C. Shukla, T.S. Grewal, S.C. Gupta, S. Chand & Company
7. Corporate Accounting: Umamaheswara Rao, Kalyani Publishers
8. Corporate Accounting: Dr Chanda Srinivas, Seven Hills International Publishers,

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**SEMESTER-IV**  
**COURSE 10: COST AND MANAGEMENT ACCOUNTING**

Theory Credits: 4

4 hrs/week

**Learning Objectives:**

The aim of this course is to expose the students to the basic concepts and the tools used in cost accounting.

**Unit 1:** Introduction: Cost Accounting: Definition – Features – Objectives – Functions – Scope

–Advantages and Limitations - Management Accounting: Features – Objectives – Functions – Elements of Cost - Preparation of Cost Sheet (including problems)

**Unit II:** Material and Labour Cost: Techniques of Inventory Control – Valuation of Material Issues: FIFO - LIFO - Simple and Weighted Average Methods.

**Unit III:** Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages- Incentive Schemes -Time Rate Method, Piece Rate Method, Halsey, Rowan Methods and Taylor Methods only (including problems)

**Unit 4:** Financial Statement Analysis and Interpretation: Financial Statements - Features, Limitations. Need, Meaning, Objectives, and Process of Financial Statement Analysis- Comparative Analysis – Common Size Analysis and Trend Analysis (including problems)

**Unit 5:** Marginal Costing: Meaning and Features of Marginal Costing – Contribution –Profit Volume Ratio- Break Even Point – Margin of Safety – Estimation of Profit and Estimation of Sales (including problems)

**Additional Inputs: Job costing, Ptocess Costing and Unit costing**

**Reference Books:**

- 1.S.P. Jain and K.L. Narang – Advanced Cost Accounting, Kalyani Publishers.
- 2.M.N. Arora – A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
- 3.S.P. Iyengar – Cost Accounting, Sultan Chand & Sons.
- 4.Nigam & Sharma – Cost Accounting Principles and Applications, S.Chand& Sons.
- 5.S.N. Maheswari– Principles of Management Accounting, Sultan Chand & Sons.
- 6.I.M.Pandey – Management Accounting, Vikas Publishing House Pvt. Ltd.
- 7.Sharma & Shashi Gupta – Management Accounting, Kalyani Publishers.
- 8.Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.

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**B.A, B. Com & B.Sc (Hons)., DEGREE EXAMINATIONS,**  
**SEMESTER-IV**  
**DIGITAL MARKETING**

**Credits: 2**

**2 hrs/week**

**Course Objective:**

With the popularity of digital marketing rising steadily, the interest of individuals is also being awakened in this field. The course is aimed at creating awareness and knowledge application of various Digital Marketing tools to individuals from multidisciplinary background.

**Unit I:** Introduction to Digital Marketing: (8 Hrs)

Concept, Components of Digital Marketing, Need and Scope of Digital Marketing, Benefits of Digital Marketing; Digital Marketing Platforms: Website Marketing, Search Engine Marketing, Online Advertising, Email Marketing, Blog Marketing, Social Media Marketing, Audio, Video and Interactive Marketing, Online Public Relations, Mobile Marketing; Migrating from Traditional Channels to Digital Channels; Digital Marketing Trends.

**Unit II:** Website Design and Development: (12 Hrs)

Basics of website design and development, Elements of a good website, Responsive web design and its importance; Understanding the functionality of WordPress: Add content, Install and Activate plugins, Functionality of different plugins; Understanding user experience and user interface design. Search Engine Optimization (SEO): Importance of SEO, understanding Web Search – keywords, HTML tags, Inbound Links, Display Ads - choosing a Display Ad Format, Landing Page and its importance.

**Unit III:** Social Media Marketing: (10 Hrs)

Understanding Social Media, Social Networking with Facebook, LinkedIn, Blogging as a social medium, Microblogging with Twitter / X, Social Sharing with YouTube, Social Media for Customer Reach, Acquisition and Retention. Measurement of Digital Media: Analyzing Digital Media Performance, Analyzing Website Performance, Analyzing Advertising Performance.

**Reference Books**

1. Michael Miller, B2B Digital Marketing, 1e, Pearson, 2014.
2. Vandana Ahuja, Digital marketing, Oxford University Press 2015
3. Michael R Solomon, Tracy Tuten, Social Media Marketing, Pearson, 1e, 2015.
4. Judy Strauss & Raymond Frost, E-Marketing, Pearson, 2016
5. Richard Gay, Alan Charles worth and Rita Esen, Online marketing – A customer led approach Oxford University Press 2007.

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**SEMESTER-IV**  
**DESIGN THINKING**

**Credits: 2**

**2 hrs/week**

**Unit 1:** Introduction to Design Thinking: Definition and history of Design Thinking, Core principles and mindset, Applications in various fields (e.g., product design, service design, social innovation).

**Unit 2:** Empathizing with Users: Techniques for understanding user needs and behaviors, Conducting interviews and observations, Creating user personas. Defining the Problem: Problem statement formulation, Identifying root causes and reframing problems, Stakeholder analysis and prioritization.

**Unit 3:** Ideation and Creativity: Brainstorming techniques and exercises, Divergent and convergent thinking, Idea selection and evaluation. Prototyping and Testing: Rapid prototyping methods (low-fidelity and high-fidelity), Conducting user tests and feedback collection, Iterative design and refinement. Collaboration and Teamwork: Effective teamwork in Design Thinking projects, Roles and responsibilities within multidisciplinary teams, Communication and presentation skills.

Reference Books:

- 1."Design Thinking: Understanding How Designers Think and Work" by Nigel Cross.
- 2."Design Thinking: Process and Methods Manual" by Robert Curedale.

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**DEPARTMENT OF COMMERCE**  
**B.COM II YEAR (GENERAL ) Hons**  
**SEMESTER-IV COURSE 11: AUDITING**

Theory Credits: 4

4 hrs/week

**Learning Objectives:**

This course aims at imparting knowledge about the principles and methods of auditing and their application

**Unit 1:** Introduction: Meaning – Objectives – Importance of Auditing – Characteristics - Book Keeping vs Auditing - Accounting vs Auditing – Role of Auditor in Checking Corporate Frauds.

**Unit 2:** Types of Audit: Based on Ownership, Time and Objective - Independent, Financial, Internal, Cost, Tax, Government, Secretarial Audits

**Unit 3:** Planning of Audit: Steps to be taken at the Commencement of a New Audit – Audit Programme - Audit Note Book– Audit Working Papers - Audit Evidence - Internal Check, Internal Audit and Internal Control.

**Unit 4:** Vouching and Investigation: Definition and Importance of Vouching – Objectives of Vouching - Vouching of Cash and Trading Transactions – Investigation - Auditing vs. Investigation

**Unit 5:** Company Audit and Auditors Report: Auditor's Qualifications – Appointment and Reappointment – Rights, Duties, Liabilities and Disqualifications - Audit Report: Contents – Preparation - Relevant Provisions of Companies Act, 2013.

**Reference Books:**

- 1.S.Vengadamani, "Practical Auditing", Margham Publications, Chennai.
- 2.Ghatalia, "Principles of Auditing", Allied Publishers Pvt. Ltd., New Delhi.
- 3.Pradeesh Kumar, BaldevSachdeva&Jagwant Singh, "Auditing Theory and Practice, Kalyani Publications
- 4.N.D. Kapoor, "Auditing", S Chand, New Delhi.

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**B.COM II YEAR (CA ) Hons Minor**  
**SEMESTER-IV**

**COURSE 3: DERIVATIVES & RISK MANAGEMENT**

Theory Credits: 4

4 hrs/week

**UNIT I**: INTRODUCTION TO DERIVATIVES

Definition, types of derivatives, Uses of derivatives, Exchange-traded vs. OTC derivatives, Derivatives in India, Regulation for derivatives trading and SEBI guidelines related to derivatives trade.

**UNIT II**: INTRODUCTION TO OPTIONS

Basic Hedging practices, Forward contracts, Limitations of forward markets, Introduction to futures, Stock Index futures, Commodity Futures and Currency Futures, Distinction between futures and forwards contracts, pay-offs, Cash settlement vs Physical settlement, Pricing Principles, Beta and Optimal Hedge Ratio.

**UNIT III**: INTRODUCTION TO OPTIONS

Option terminology and Types, Index derivatives, European and American calls and puts, Exotic and Asian Options, Strategies and Pay-offs, Option Pricing and Put-Call parity.

**UNIT IV**: SWAPS

Meaning, overview, interest rate swaps, currency swaps, credit risk, mechanics of swaps.

**UNIT V**: RISK MANAGEMENT WITH DERIVATIVES

Hedging Using Greeks (Delta-Gamma Hedging), Hedging with Futures (Strategies of hedging, speculation and arbitrage): Index Options and futures, VaR, Historical Simulations, Risk management structure and policies in India.

**Recommended Books:**

- 1.Hull C.John, "Options, Futures and Other Derivatives", Pearson Educations Publishers.
- 2.N.D.Vohra & B.R.Baghi, Futures and Options, Tata McGraw-Hill Publishing Company Ltd.
- 3.D.C.Parwari, Financial Futures and Options, Jaico Publishing House.
- 4.T.V.Somanathan, Derivatives, Tata McGraw-Hill Publishing Company Ltd.
- 5.S.L.Gupta, Financial Derivatives, Prentice Hall of India.

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**DEPARTMENT OF COMMERCE**  
**B.COM II YEAR (CA ) Hons Minor**  
**SEMESTER-IV**  
**COURSE 4: PORTFOLIO MANAGEMENT**

Theory Credits: 4

4 hrs/week

**Course Objectives:**

1. Define the concept of investment, differentiate between investment and speculation, and explain various forms of investment, including security and non-security investments, alongside the investment environment in India and the investment process.
2. Identify and categorize different types of risks and returns, and calculate risk using standard deviation, variance, beta estimation, and alpha and beta coefficients, while understanding investors' attitudes toward risk and return.
3. Understand SEBI guidelines for investor protection, identify the role of portfolio managers, and describe the portfolio management services and methods of operation, including career opportunities in portfolio management.
4. Analyze the elements of portfolio management and apply various portfolio models, including the Markowitz Model, Efficient Frontier, Sharpe Single Index Model, Capital Asset Pricing Model, and Arbitrage Pricing Theory.
5. Explain portfolio theory, including Markowitz Theory and Sharpe's Model, and apply the Jensen and Treynor Models in portfolio management, including solving simple problems related to these concepts.

**UNIT I: PORTFOLIO MANAGEMENT**

Concept of Investment- Investment Vs Speculation. Security Investment Vs. Non-security forms of Investment - Investment Environment in India. Investment Process – Sources of Investment Information. Meaning of Portfolio management- nature and Scope of Portfolio management- Portfolio Management Process- calculation of return on portfolio and risk on portfolio.

**UNIT II: RISK AND RETURNS**

Meaning- Types of risk-Calculation of risk-Standard Deviation and variance-Beta estimation Alpha and Beta Coefficient-Covariance- Investor's attitude towards risk and return. Meaning- Types of return- calculation of return on a single security- Arithmetic mean and Geometric mean-historical return and return relative- Probability distribution- Expected return.

**UNIT III: BASICS OF PORTFOLIO MANAGEMENT IN INDIA**

SEBI guidelines for investor protection- Portfolio Manager- who can be a Portfolio Manager SEBI guidelines for Portfolio Manager- Portfolio Management service and method of operation- Function of a Portfolio Manager- Career in Portfolio Management.

**UNIT IV: PORTFOLIO MODELS**

Elements of Portfolio Management - Portfolio Models - Markowitz Model, Efficient Frontier and Selection of Optimal Portfolio. Sharpe Single Index Model and Capital Asset Pricing Model, Arbitrage Pricing Theory.

**UNIT V:**

Portfolio theory: Markowitz Theory - Portfolio Management - Sharpe's Model- Jensen and Treynor Model. (Simple problems)

**Recommended Books:**

- 1.Priti Singh- Portfolio Management-Himalaya Publications.
- 2.V.K Avadhani-Security Analysis and Portfolio Management-HPH
- 3.Fischer and Jordan- Security Analysis and Portfolio Management-Prentice Hall
- 4.Prasanna Chandra- Security Analysis Investment management .  
Sudhindra Bhatt, Security Analysis and Portfolio management, Excel Books.

R.R.B. Srisik

Imuda

Seeg.

G. Ganga

A. Dima

N.P.V. L. Davi

Aravind

B. Suseela

ef. f. f.

K.N.B. Kumari

A. S. P.

MD. Haluapareen

V. Suman Varsh

V. Divya Manasa