Krishna University
కృష్ణా విశ్వవిద్యాలయం
(Established under AP Act No. 29 of 2008)
Machilipatnam, Andhra Pradesh, India - 521004

Department of Commerce

Board of Studies- 3 To 6 Semester (R25)
Date: 24-10-2026

Syllabus and Model Question Papers for Minors

1. **Commerce**
2. **Business Management**
3. **Finance**
4. **Digital Marketing**
5. Human Recourses Management

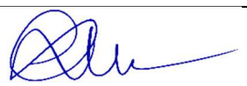
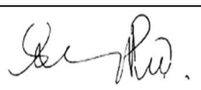
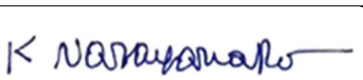
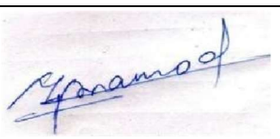
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Board of Studies Meeting in Commerce

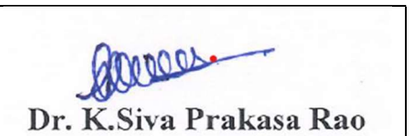
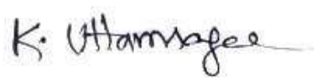
Date: 24-10-2026

Agenda:

1. To consider and approve the syllabus for Minor Courses 1 to 6, covering the III to VI Semesters for the academic year 2026–2027, applicable to the batch admitted during the academic year 2025–2026.
2. To discuss and approve the course structure and programme syllabi of the following Minor programmes:
    - Commerce
    - Business Management
    - Finance
    - Digital Marketing
    - Human Resource Management

The Board of studies for B. Com is conducted on 24-10-2026 at P B Siddhartha College of Arts & Science: Vijayawada with following members:

UG Board of Studies for Commerce		
Member	**Name & Designation**	**Signature**
Chairman	Dr. K.Naveena Lecturer in Commerce SRR & CVR Govt.Degree College(A) naveenagdc@gmail.com 8639729282	
University Nominee	Dr R Padmaja Department of Commerce, Krishna University Machilipatnam. 9440532444	**On Line**
Member	G Narayana Rao lecturer in Commerce Dr.LHR GOVT Degree College Mylavaram NTR Dist 521230 Email glatharao.999@gmail. 9440490959	
Member	Kona Narayana Rao Head, Department of Commerce P B Siddhartha College of Arts & Science VIJ-10 Knr2007123@gmail.com 9885038196	
Member	M.J.RAJ PAUL Principal. A.M. Modern degree college, Vijayawada rajpaul.scion@gmail.com 9502093357	
Member	Smt. Ch. Lakshmi Bharati Lecturer in Commerce SRR& CVR Govt. Degree College (A) Mobile No. 9177556301 E-Mail: chlbharathi@srrcvr.ac.in	
Member	Dr. M Pramodh Kumar Lecturer in Commerce SRR& CVR Govt. Degree College (A) Mobile No. 9492347719 Mail: chlbharathi@srrcvr.ac.in	

Member	Dr K Shiva Prakash Rao Lecturer in Commerce KBN College, Vijayawada Mobile No. 9866696277 E-Mail: prakashkomma@gmail.com	
Member	Dr K Uttamsagar Lecturer in Commerce CSTS Govt. Kaladala Jangareddy gudem obile No. 7893917014 E-Mail:uttamsagar8@gmail.com	
Industrialist	CA. B. Deena Dayal Kumar Deena Dayal & Co, Chartered Accountants, Vijayawada. deenadayalco@gmail.com , 9490742742	
Student Member 1	BVSS KRISHNA bvss.krishna13@gmail.com 9704431897	
Student Member 2	Kurella Bhargavi kurelabhargavi@gmail.com 9553062060	

Resolutions:

The members of the Board of Studies in B.Com, Krishna University, held their meeting at P.B. Siddhartha College of Arts & Science, Vijayawada, and unanimously passed the following resolutions:

Resolution 1: Approval of Minor Course Syllabi

It is resolved to adopt and implement the syllabi for Minor Courses 1 to 6, covering the III to VI Semesters, for the following Minor programmes, with effect from the academic year 2026–2027 for the batch admitted during the academic year 2025–2026:

1. Commerce
2. Business Management
3. Finance
4. Digital Marketing
5. Human Resource Management

The detailed syllabi of the above Minor programmes are appended herewith for reference and implementation.

Resolution 2: Scheme of Examination and Distribution of Marks

The Board of Studies unanimously resolved to adopt the following scheme of examination for the Minor Courses:

- **Continuous Internal Assessment:** 30 Marks, to be conducted by the college.
- **Semester-End Examination:** 70 Marks, to be conducted by Krishna University, Machilipatnam.

The total marks for each course shall be 100.

Resolution 3: Approval of Model Question Papers

The Board of Studies unanimously resolved to approve the model question papers for the Minor Courses, along with the corresponding scheme for the distribution of marks, as presented before the Board and appended herewith for reference and implementation.

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Model Syllabus for Finance (Minor) in consonance with Curriculum framework w.e.f. AY 2025-26

COURSE STRUCTURE

Year	Semester	Course	Title of the Course	No. of Hrs /Week	No. of Credits
II	III	1	Financial Services	4	4
	IV	2	Financial Markets	4	4
III	V	3	Financial Management	4	4
		4	Investment Management	4	4
	VI	5	Financial Reporting	4	4
		6	Security Analysis and Portfolio Management	4	4

Dr. K.Naveena	G Narayana Rao	Kona Narayana Rao
M.J.RAJ PAUL P	Dr. K.Siva Prakasa Rao	Smt. Ch. Lakshmi Bharati
Dr. M Pramodh Kumar	Dr K Uttamsagar	CA. B. Deena Dayal Kumar
	BVSS Krishna	Kurella Bhargavi

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SEMESTER-III Type of Course: Finance(Minor)

COURSE 1: FINANCIAL SERVICES

Theory **Credits: 4** **4 hrs/week**

Learning Objectives:
The course provides a complete package of finance and financial service es 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.

Learning Outcomes:
At the end of the course, the student will be able to understand the world of financial services and to facilitate the understanding of the various Financial Services. The course covers Merchant banking services, credit rating, leasing and Hire purchases. The students able to understand other financial services like factoring and for fainting procedural aspects.

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.

Unit 4: Credit Rating:
Purpose – Types – Credit Rating Symbols – Agencies: CRISIL and CARE – Equity Assessment vs. Grading – Mutual funds.

Unit 5: Other Financial Services:
Factoring and Forfeiting - Procedural and financial aspects - Installment System - Credit Cards - Central Depository Systems: NSDL, CSDL.

Activities:

- Collection and study the various financial services
- Invited lectures on the field topics by local experts
- Introducing online classes from financial experts on merchant banking and leasing etc.
- Field visit to banks and financial institutions
- Observation, study and analysis of selected institutions
- Assignments, Group discussion, quiz etc.

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.
9. E. Gordon & H. Natarajan, Capital Market in India, Himalaya publishing House

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SEMESTER-III Type of Course: Finance(Minor)

SEMESTER-III **Type of Course : Financial Services**
Duration : 3 Hours **Max Marks : 70**

Section A

Answer any Four of the following **4 X 5 = 20 Marks**

1. Explain the role of Banking and Non-Banking Financial Companies (NBFCs).
2. What is Venture Capital? Briefly discuss its key features.
3. Explain the basic concept and process of Securitization.
4. Describe the significance of Demat Services in modern financial markets.
5. Define Commercial Paper and list its main features.
6. Differentiate between Financial Lease and Operating Lease.
7. Explain the function and importance of Credit Rating Agencies like CRISIL and CARE.
8. Briefly explain Factoring and Forfeiting as financial services.

Section B

Answer All the Questions **5 X 10 = 50 Marks**

9. Explain in detail the fund-based and fee-based activities of Non-Banking Financial Companies (NBFCs).

OR

10. Discuss the scope, importance, and various functions of Financial Services in economic development.
11. Explain the scope, importance, and various stages involved in Venture Capital financing.

OR

12. What are Demat services? Discuss the mechanism and advantages of Central Depository Systems (NSDL & CSDL).
13. Define Leasing. Explain the various types of leases, legal aspects, and documentation involved.

OR

14. What is Hire Purchase? Differentiate between Hire Purchase and Leasing, and explain the evaluation of Hire Purchase agreements.
15. Explain the purpose and types of Credit Rating. Discuss the methodology followed by CRISIL and CARE.

OR

16. What are Mutual Funds? Discuss the structure, types, and the concept of Equity Assessment vs. Grading.
17. Explain the procedural and financial aspects of Factoring and Forfeiting in financial markets.

OR

18. Discuss the operational mechanism of Credit Cards and the role of Central Depository Systems (NSDL and CSDL) in trading.

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SEMESTER-IV Type of Course: Finance(Minor)

COURSE 2: FINANCIAL MARKETS

Theory **Credits: 4** **4 hrs/week**

Learning Objectives:
The course provides a complete knowledge of finance and financial markets related subjects so that the students are well equipped with the finance markets and capital markets in our country.

Learning Outcomes:
Learning Outcomes: After successful completion of this course, the students will be able to; Acquire knowledge of financial terms and know the concepts relating to and markets and different avenues of investment. Understand the career skills related to Stock Exchanges and comprehend the personal financial planning and money market skills

Unit-I: **Financial Markets**: Financial Instruments - Intermediaries - Services - Structure of Financial Market in India.

Unit-II: **Capital Market**: Role, Evolution in India - Future Trends - Primary Market - Issue of Capital: Process, Pricing, Methods of Issue, Book-building - Managing Shareholders Relations.

Unit-III:Secondary Market: Growth, Development, Regulation - Stock Exchange Mechanism: Trading, Settlement - Carry Forward, Badla system - Insider Trading, Price Rigging.

Unit-IV: **Players on Stock Exchange**: Investors, Speculators, Market Makers, Bulls, Bears, Stags - Stock Exchange Regulations - Stock Indices - Regulations and Regulatory Agencies (SEBI).

Unit-V: **Bond Market in India:** Bond Market and its Interface with Equity Market and Debt Market - Mutual Funds.

Activities:

- Collection and study of pamphlets, application forms etc.
- Invited lectures on the field topics by local experts
- Introducing online classes from NSE
- Field visit to mutual fund offices /share brokers
- Observation, study and analysis of selected companies share prices
- Assignments, Group discussion, quiz etc.

Reference Books:

1. Gupta, L.C: Stock Exchange Trading in India; Society for Capital Market Research and Development, Delhi.
2. Bhole, I.M., Financial Institutions and Market, Tata McGraw Hill.
3. Vasant Desai, Indian Financial System, Himalaya Publishing House.
4. Pathak, Bharati V., Indian Financial System: Markets, Institutions and Services, Pearson Education (Singapore), New Delhi.
5. Gordon E. & K. Natarajan, “Financial Markets and Services”, Himalaya Publishing House, New Delhi.

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SEMESTER-IV Type of Course: Finance(Minor)

SEMESTER-IV **Type of Course : Financial Markets**
Duration : 3 Hours **Max Marks : 70**

Section A

Answer any Four of the following **4 X 5 = 20 Marks**

1. Define Financial Instruments and list their key types.
2. What is Book-Building? Briefly explain its purpose.
3. Explain the Badla System and Carry Forward mechanism in stock trading.
4. What is Insider Trading? Why is it prohibited?
5. Differentiate between Bulls and Bears in stock markets.
6. What is Price Rigging? Briefly explain its impact on investors.
7. Explain the function and composition of Stock Indices.
8. What are Mutual Funds? State their key advantages.

Section B

Answer All the Questions **5 X 10 = 50 Marks**

9. Explain the structure of the Financial Market in India, detailing the role of financial intermediaries and services.

OR

10. Discuss the various types of Financial Instruments available in Indian Financial Markets.
11. Explain the role, evolution, and future trends of Capital Markets in India.

OR

12. Describe the process, methods, pricing, and book-building mechanism involved in the Primary Issue of Capital.
13. Discuss the growth, development, and regulation of Secondary Markets in India.

OR

14. Explain the Stock Exchange mechanism with reference to Trading, Settlement, and regulation of market abuses like Price Rigging.
15. Explain the roles of various players on the Stock Exchange, including Investors, Speculators, Market Makers, Bulls, Bears, and Stags.

OR

16. Discuss the Stock Exchange regulations and the powers & functions of SEBI as a regulatory agency.
17. Explain the structure of the Bond Market in India and its interface with the Equity and Debt Markets.

OR

18. Define Mutual Funds. Explain their structure, types, operational framework, and role in modern financial markets.

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SEMESTER-V Type of Course: Finance(Minor)

COURSE 3: FINANCIAL MANAGEMENT

Theory **Credits: 4** **4 hrs/week**

Learning Objectives:

1. To appreciate the role of the finance in an organization and to identify sources from where funds can be raised keeping in mind the cost and risk involved.
2. To familiarize the students the techniques to be employed for investing the funds and help the students to understand the application of tools and techniques of Financial Management.

Learning Outcomes:

Understand the fundamental concepts, objectives, and functions of financial management and Sources of finance for establishing business proposal and apply the theories of capital structure and concepts of designing capital structure of a firm. Apply the mechanism of dividend policies and decisions, Analyse the concepts and process of working capital and understand the methods of capital budgeting and the principles of investment decisions

Unit I: Nature of Financial Management:

Meaning and scope of finance function - Goals of financial management - Profit maximization - Wealth maximization - Importance of financial management. Financial Planning and forecasting - Factors affecting financial planning.

Unit II: Capital structure:

Meaning of capital structure – Factors influencing capital structure – optimum capital structure – computation and analysis of Earning Before Interest and Tax (EBIT), Earning Before Tax (EBT), Earning Per Share (EPS).

Unit III: Cost of Capital:

Concept: - Importance and types of cost of capital - Measurement of cost of capital - Weighted average cost of capital - Operating and financial leverages.

Unit IV: Capital Budgeting:

Capital Budgeting Process –Project Appraisal techniques –Selection Process under Capital Rationing

Unit V: Working capital management:

Concept of working capital - liquidity vs. Profitability- Need and importance of working capital. Determinants of working capital- Components of working capital - Computation of working capital.

Activities:

- Compute cost of capital and develop innovative financial strategies.
- Analyze the capital structure decisions through relevant models.
- Discuss the dividend policy of a firm.
- Quiz programs and Seminars
- Guest lectures on various topics by Financial Managers Observing working capital management of a firm and report.
- Group Discussions on problems relating to topics covered by syllabus
- Conducting the project on selection process in an organization
- Examinations (Scheduled and surprise tests)

Reference Books:

1. M.Y.Khan and P.K.Jain, (2007), Financial Management, Tata McGraw Hill, New Delhi.
2. Saxena and C.D.Vashist, Essentials of Financial Management (2010), Sultan Chand and Sons, 3.Brealey and Mysers, (1985), Principles of Corporate Finance, Tata McGraw Hill, New Delhi.
3. Prasanna Chandra, (2008), Financial Management Theory and Practice - Tata McGraw Hill,
4. T.S. Reddy & Y. Hari Prasad &Reddy(2013), Financial Management, Margham Publications, Chennai.

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SEMESTER-V Type of Course: Finance(Minor)

SEMESTER-V **Type of Course : Financial Management**
Duration : 3 Hours **Max Marks : 70**

Section A

Answer any Four of the following **4 X 5 = 20 Marks**

1. Explain the meaning and scope of the Finance Function.
2. Differentiate between Profit Maximization and Wealth Maximization.
3. Define Capital Structure and list the factors that influence it.
4. Explain the concept of Optimum Capital Structure.
5. Define Weighted Average Cost of Capital (WACC).
6. Differentiate between Operating Leverage and Financial Leverage.
7. Explain Capital Rationing and its significance in project selection.
8. Discuss the trade-off between Liquidity and Profitability in Working Capital Management.

Section B

Answer All the Questions **5 X 10 = 50 Marks**

9. Discuss the goals and importance of Financial Management. Why is Wealth Maximization considered superior to Profit Maximization?

OR

10. Explain the process of Financial Planning and Forecasting. Discuss the major factors affecting financial planning in an enterprise.

11. What is Capital Structure? Explain in detail the factors that determine the capital structure of a firm.

OR

12. Explain the step-by-step procedure for the computation and analysis of EBIT, EBT, and EPS with suitable illustrative examples.

13. Explain the concept and importance of Cost of Capital. How is the Weighted Average Cost of Capital (WACC) measured?

OR

14. Define Leverage. Discuss in detail Operating Leverage, Financial Leverage, and Combined Leverage along with their financial implications.

15. Explain the Capital Budgeting process in detail and discuss the key Project Appraisal techniques used for evaluating investment proposals.

OR

16. Discuss the selection process of projects under Capital Rationing. Differentiate between indivisible and divisible projects.

17. Explain the concept, need, and importance of Working Capital. Discuss the key determinants of working capital requirements in a firm.

OR

18. Discuss the various components of Working Capital. Explain the methods used for the computation of Working Capital requirements.

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SEMESTER-V Type of Course: Finance(Minor)

COURSE 4: INVESTMENT MANAGEMENT

Theory **Credits: 4** **4 hrs/week**

Course objectives*:*

- Understand different investment alternatives in the market
- Understand how securities are traded in the market
- Be able to analyze and price different securities
- Be able to manage a portfolio
- Understand basics in derivative

Learning Outcomes:

- The course introduces the concepts of investment.
- The course aims to give investment planning decisions and modern investment alternatives.
- Different topics such as risks and valuation of investment are to be discussed.
- In this course, we will also examine the time value of money, equity and bond valuation.
- The other important topics discussed in this course are primary and secondary market and fundamental analysis of the investment.

Unit I: Investment:

Investment – Primary and Secondary Objectives – Investment vs. Speculation- Investment Process – Investment Information- Personal financial planning – Risk Profiling.

Unit II: Investment Risk:

Systematic & Unsystematic risks – Calculation of risk – Probability & Non-probability risks – Investment Return – Capital and Revenue Return – Calculation of Returns.

Unit III: Investments:

Bank deposits, post office savings scheme, NBFC deposits, Gold and silver, Real Estate, Equity shares, Bonds and Government securities, Mutual funds, life insurance, Tax Savings, Derivatives & Modern Investment alternatives.

Unit IV: Time value of Money:

Time value of Money – Present Value Interest Factor - Present Value Interest Factor Annuity - Future Value Interest Factor - Future Value Interest Factor Annuity – Equity Valuation – Bond Valuation – Yield to Maturity – Problems in Valuation of Investment.

Unit V: Primary vs. Secondary Market:

Primary vs. Secondary Market Fundamental Analysis – Economic Analysis – Industry Analysis – Company Analysis – Financial Analysis

Practical Components

- Students should learn the basics of investment and differences between investment and speculation.
- All the students should learn the systematic risk and unsystematic risk also how to calculate the risks.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should make teams should discussion different types of deposits.
  Students should analyse the concept of time value of money.

Reference Books

1. Rustagi R P, Investment Analysis & Portfolio Management, Sultan Chand & Sons, New Delhi.
2. Pandian Punithavathy Security Analysis & Portfolio Management, Vikas Publishers, New Delhi, 2010.
3. Chandra Prasanna, Investment & Portfolio Management, Tata McGraw-Hill, New Delhi, 2011
4. Natarajan, Investment Management, Margham Publishers, Chennai, 2012.

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SEMESTER-V Type of Course: Finance(Minor)

SEMESTER-V **Type of Course : Investment Management**
Duration : 3 Hours **Max Marks : 70**

Section A

Answer any Four of the following **4 X 5 = 20 Marks**

1. Differentiate between Investment and Speculation.
2. Explain Systematic Risk and Unsystematic Risk with examples.
3. Define Capital Return and Revenue Return.
4. Briefly describe Post Office Savings Schemes as investment avenues.
5. Explain the concept of Time Value of Money.
6. Explain Yield to Maturity (YTM) in Bond Valuation.
7. Differentiate between Primary Market and Secondary Market.
8. Explain the significance of Industry Analysis in investment evaluation.

Section B

Answer All the Questions **5 X 10 = 50 Marks**

9. Explain the primary and secondary objectives of Investment. Discuss the steps involved in the Investment Process.

OR

10. What is Personal Financial Planning? Discuss the importance of Risk Profiling and sources of investment information.
11. Discuss the various types of Investment Risks. Explain the methods of calculating risk and return of an investment proposal.

OR

12. Explain Probability and Non-Probability Risks. Illustrate the calculation of Expected Return and Standard Deviation of a security.
13. Discuss traditional and modern investment alternatives available to an investor in India.

OR

14. Explain the features, risk-return profiles, and tax implications of Equity Shares, Bonds, Mutual Funds, and Real Estate.
15. Explain the concept of Present Value Interest Factor (PVIF) and Future Value Interest Factor (FVIF) for single cash flows and annuities.

OR

16. Explain the methods and models used for Equity Valuation and Bond Valuation with suitable numerical problems/examples.
17. Explain the framework of Fundamental Analysis. How do Economic Analysis, Industry Analysis, and Company Analysis aid investment decisions?

OR

18. Discuss Financial Analysis in detail, explaining how financial ratios and statements are analyzed to evaluate company performance.

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SEMESTER-VI Type of Course: Finance(Minor)

COURSE 5: FINANCIAL REPORTING

Theory **Credits: 4** **4 hrs/week**

Course objectives:
To provide information about the financial position, performance and changes in financial position of an enterprise that is useful to a wide range of users in making economic decisions.

Learning outcomes:

- To learn about introduction of financial reporting, concept, advantage and disadvantages also objectives
- To understand the scope and modes of restricting competitive advantage
- To evaluate the consolidated financial statements of holding and subsidiary companies
- To gain knowledge on valuation of shares
- To gain knowledge on corporate financial accounting, new trends in accounting and accounting standards.

Unit I: Financial Reporting:
Concept, objectives, uses, purpose of financial reporting & specific purpose of report-difficulties in corporate reporting – issues and problems with special reference to published financial statements.

Unit II: Corporate Restructuring:
Scope and modes of restructuring competitive advantage – various types corporate restructuring strategy.

Unit III: Consolidated Financial Statements of holding& subsidiary Companies:
Purposes of consolidated financial statements, Consolidation procedures–minority interests, Goodwill, Treatment of pre-acquisition and post-acquisition profit- balance sheet.

Unit IV: Valuation of Shares:
Need for valuation of shares, factors effecting value of shares - methods of valuation of shares: valuation of goodwill: need and methods – normal profit method, super profit method, and capitalization method.

Unit V: Corporate Financial Accounting:
Objectives scope role of corporate accountant, analysis & interpretation of financial statements, accounting standards. New trend in accounting: human resources accounting, environmental accounting, social responsibility accounting (Theory only).

Practical components

- Students should learn the concept of objectives of financial reporting with reference to published financial statements
- Analyse the scope and modes of various types of corporate restructuring strategy with real environment.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should make collect information regarding different top companies who have subsidiary companies.

  Students should analyse the overview of valuation of shares.

Reference Books

1. R.S.N. Pillai, Bagarathi& Suma, Fundamentals of Advanced Accounting, Vol1, S Chand, New Delhi.
2. Nehru J. Financial Reporting by diversified companies vision Books, New Delhi.
3. Hawkins David Financial Statements corporations Dow Jones-Irwin Homewood1973.
4. S.P Jain & K.L Narang, Corporate accounting, Kalyani publishers.
5. S.P Jain & K.L Narang, Advanced corporate accounting, Kalyani publishers

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SEMESTER-VI Type of Course: Finance(Minor)

SEMESTER-VI **Type of Course : Financial Reporting**
Duration : 3 Hours **Max Marks : 70**

Section A

Answer any Four of the following **4 X 5 = 20 Marks**

1. Explain the concepts and objectives of Financial Reporting.
2. What is Corporate Restructuring? Mention its key modes.
3. Explain the term 'Minority Interest' in consolidated financial statements.
4. Differentiate between Pre-acquisition and Post-acquisition profits.
5. Explain the need for valuation of shares in modern corporate practice.
6. Define Goodwill and list the factors affecting its value.
7. Explain the Super Profit method of valuing goodwill.
8. Write a brief note on Human Resources Accounting and Environmental Accounting.

Section B

Answer All the Questions **5 X 10 = 50 Marks**

9. Explain the concept, objectives, and purpose of Financial Reporting. What are the difficulties and issues associated with published financial statements?

OR

10. Discuss the specific purpose reports and key issues faced in corporate financial reporting in modern organizations.
11. Explain the scope, modes, and various strategies of Corporate Restructuring.

OR

12. Discuss how Corporate Restructuring strategies help companies achieve competitive advantage in dynamic markets.
13. Explain the purpose and detailed procedures involved in preparing Consolidated Financial Statements of holding and subsidiary companies.

OR

14. How are Minority Interest, Goodwill/Capital Reserve, and Pre-acquisition vs. Post-acquisition profits treated while preparing the Consolidated Balance Sheet?
15. Discuss the factors affecting the valuation of shares and explain the various methods used for share valuation.

OR

16. Explain the need for goodwill valuation. Discuss in detail the Normal Profit method, Super Profit method, and Capitalization method of valuing goodwill.
17. Explain the objectives, scope, and role of a Corporate Accountant in the analysis and interpretation of financial statements.

OR

18. Write detailed notes on the emerging trends in corporate accounting: (a) Human Resource Accounting, (b) Environmental Accounting, and (c) Social Responsibility Accounting.

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SEMESTER-VI Type of Course: Finance(Minor)

COURSE 6: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Theory **Credits: 4** **4 hrs/week**

Course objective:
To enlighten the students with the Concepts and Practical applications of Measure risk and return of different security instruments and portfolio.

Learning outcomes:
After completion of the course, the student is able to

- Understand the various forms of investment, security Markets and other concepts.
- Understand risks associated with investment.
- Measure risk and return of different security instruments and portfolio.
- Analyse the fundamental strength of stocks and predict the price trends of securities using technical analysis and valuation of stocks and fixed income securities.
- Evaluate the performance of portfolio.

Unit I: Concept of Investment:
Objectives – Investment Vs Speculation – Security Investment Vs Non-security Forms of Investment – Investment Process – Sources of Investment Information –Security Markets – Primary and Secondary – Market Indices.

Unit II: Return and Risk:
Meaning and Measurement of Security Returns – Types of Security Risks – Systematic Vs Non-systematic Risk – Measurement of Total Risk.

Unit III: Fundamental Analysis of Stocks:
Economy, Industry and Company Analysis, Intrinsic Value –Approach to Valuation of Bonds, Preference Shares and Equity Shares.

Unit IV: Technical Analysis:
Concept and Tools of Technical Analysis – Technical Analysis Vs Fundamental Analysis – Efficient Market Hypothesis – Concept and Forms of Market Efficiency.

Unit V: Elements of Portfolio Management:
Portfolio Models – Markowitz Model, Efficient Frontier, Sharpe Single Index Model and Capital Asset Pricing Model – Performance Evaluation of Portfolios – Sharpe Model, Treynor model – Jensen's Model for PF Evaluation – Portfolio Revision.

Practical components

- Students should learn the concept of investment also differences between investment and speculation, sources of investment information.
- Analyse the measurement of security returns and types of security risks.
- Students should form into teams and prepare presentations on the topics in the syllabus and provide them as assignments or seminars
- All the students should collect information regarding concept and forms of market efficiency Students should analyse the elements of portfolio management.

Reference Books:

1. Fisher and Jordan, Security Analysis & Portfolio Management 6e, (2011) Pearson, PHI.
2. S. Kevin, Security Analysis & Portfolio Management, 2e (2015) Prentice Hall India.
3. Avadhani VA, Securities Analysis & Portfolio Management, 9e (2017) Himalaya Publishing House.
4. Prasanna Chandra, Investment Analysis and Portfolio Management 3e, (2011) Tata McGraw-Hill Education
5. P. Pandian, Security Analysis and Portfolio Management, 1e (2014), Vikas Publishing House Pvt. Limited.

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SEMESTER-VI Type of Course: Finance(Minor)

SEMESTER-VI Type of Course : Security Analysis & Portfolio Management

Duration : 3 Hours Max Marks : 70

Section A

Answer any Four of the following 4 X 5 = 20 Marks

1. Differentiate between Security Investment and Non-security forms of investment.
2. Explain Systematic Risk vs. Non-systematic Risk with examples.
3. Define Intrinsic Value and its importance in stock valuation.
4. Differentiate between Technical Analysis and Fundamental Analysis.
5. Explain the Efficient Market Hypothesis (EMH) and its three forms.
6. Explain the concept of Efficient Frontier in Markowitz Portfolio Theory.
7. What is Portfolio Revision? Why is it necessary?
8. Briefly explain Treynor's Ratio for portfolio performance evaluation.

Section B

Answer All the Questions 5 X 10 = 50 Marks

9. Explain the concept, objectives, and process of Investment. Differentiate between Investment and Speculation.

OR

10. Discuss the structure of Security Markets in India (Primary vs. Secondary) and the role of Market Indices.

11. Explain the meaning and measurement of security returns. Discuss the various types of security risks.

OR

12. Discuss Systematic and Non-systematic risks in detail. How is Total Risk measured in security analysis?

13. Explain the framework of Fundamental Analysis, covering Economy, Industry, and Company (EIC) Analysis.

OR

14. Discuss the approaches and valuation models for Bonds, Preference Shares, and Equity Shares.

15. What is Technical Analysis? Discuss the key concepts, assumptions, and tools/charts used in Technical Analysis.

OR

16. Explain the concept and forms of Market Efficiency under the Efficient Market Hypothesis (EMH). Compare EMH with Technical Analysis.

17. Explain Markowitz Portfolio Model, Sharpe's Single Index Model, and the Capital Asset Pricing Model (CAPM).

OR

18. Discuss the measures of Portfolio Performance Evaluation: Sharpe Model, Treynor Model, and Jensen's Model, along with Portfolio Revision strategies.

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