

As Per NEP 2020

University of Mumbai



Syllabus for Basket of Open Elective	
Board of Studies in Accounting and Finance	
UG First Year Programme	
Semester	II
Title of Paper	Credits 2
I) Open Elective in Accounting & Finance Paper III	
II) NA	
III) NA	
From the Academic Year	2024 – 25

Sr. No.	Heading	Particulars
1	Description of the course: Including but not limited to:	<p>In today's dynamic financial landscape, understanding the basics of investments is paramount for making sound financial decisions and achieving long-term financial objectives. This course is meticulously crafted to introduce learners to the core concepts of investments, equip them with essential analytical skills, and instill confidence in navigating the complexities of the financial world.</p> <p>The course commences by laying a robust groundwork in investment fundamentals, acquainting learners with the objectives and characteristics intrinsic to investments. They will also acquire a nuanced understanding of the risks associated with fixed income securities and strategies for mitigating them.</p> <p>Moreover, learners will cultivate critical thinking skills essential for assessing the risks and returns of diverse investment options. Through a blend of quantitative and qualitative analysis, they will learn to evaluate investment opportunities, taking into account factors such as market trends, industry dynamics, and economic indicators. This analytical prowess will empower learners to make prudent investment decisions aligned with their financial goals.</p>
2	Vertical:	Major/Minor/√Open Elective /Skill Enhancement / Ability Enhancement/Indian Knowledge System.
3	Type:	Theory & Practical Illustrations
4	Credit:	2 credits
5	Hours Allotted:	30 Hours
6	Marks Allotted:	50 Marks

7	<p>Course Objectives:</p> <ol style="list-style-type: none"> 1. To introduce learners with fundamentals and channels of investments. 2. To equip learners with the knowledge and skills to price bonds and calculate essential metrics such as yield to maturity and duration. 3. To equip learners with critical thinking skills to assess the risks and returns associated with various investment options.
8	<p>Course Outcomes</p> <ol style="list-style-type: none"> 1. Learners will be able to identify and describe various types of investments and understand the channels available for making investments. 2. Learners will be able to determine the price of bond and calculate essential metrics such as yield to maturity and duration. 3. Learners will be able to assess investment opportunities using both quantitative and qualitative analysis, considering factors such as market trends, industry dynamics, and economic indicators.

9	<p>Modules: -</p> <hr/> <p>Module 1: Introduction to Investment</p> <ol style="list-style-type: none"> 1. Investment objectives and characteristics. 2. Types of Investment: Equity, Fixed income, commodities, real estate, and distressed securities. 3. Channels for making investments: Direct Investment, Mutual funds, alternative investment funds, portfolio managers, collective investment schemes. 4. Credit Rating and its index. <hr/> <p>Module 2: Investing in Fixed Income securities.</p> <ol style="list-style-type: none"> 1. Debt Market and its Ecosystem in India. 2. Risk associated with Fixed Income securities. 3. Pricing of Bond: Determining cash flow, yield and price of bonds. 4. Calculation of Yield to Maturity and Duration.
10	<p>Textbooks:</p> <ol style="list-style-type: none"> 1. Booklet on Securities Market: Securities Market– Understanding from Investor’s Perspective by Securities Exchange Board of India. 2. Future scenario of financial services: R. Gordan & Natarajan (Himalaya). 3. Mutual Funds & Financial Management: Ramesh Garg (Yking books).

11	Reference Books: 1. Fabozzi, Frank, (2004), Fixed Income Analysis Workbook, 2nd edition , John Wiley & Sons. 2. Dun and Bradstreet, (2008), Fixed Income Securities, Tata McGraw Hill. 3. Money Market Operations in India- A K Sengupta.	
12	s	Semester End Examination: 60% i.e 30 marks

13	Continuous Evaluation through:		
	Assessment/ Evaluation	Marks	
	1. Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10	
	2. Participation in Workshop/ Conference/Seminar/ Case Study/Field Visit/ Certificate Course. (Physical/Online mode)	10	
	TOTAL	20	

14	<p>Format of Question Paper: for the final examination <u>Attempt any 2 out of 3 questions.</u></p> <table border="1" data-bbox="240 1077 1344 1428"> <thead> <tr> <th data-bbox="240 1077 427 1176">Question No</th> <th data-bbox="435 1077 1174 1176">Questions</th> <th data-bbox="1182 1077 1344 1176">Marks</th> </tr> </thead> <tbody> <tr> <td data-bbox="240 1182 427 1239">Q1</td> <td data-bbox="435 1182 1174 1239">Practical/ Theory</td> <td data-bbox="1182 1182 1344 1239" style="text-align: center;">15</td> </tr> <tr> <td data-bbox="240 1245 427 1302">Q2</td> <td data-bbox="435 1245 1174 1302">Practical/ Theory</td> <td data-bbox="1182 1245 1344 1302" style="text-align: center;">15</td> </tr> <tr> <td data-bbox="240 1308 427 1365">Q3</td> <td data-bbox="435 1308 1174 1365">Practical/ Theory</td> <td data-bbox="1182 1308 1344 1365" style="text-align: center;">15</td> </tr> <tr> <td></td> <td data-bbox="435 1371 1174 1428" style="text-align: center;">TOTAL</td> <td data-bbox="1182 1371 1344 1428" style="text-align: center;">30</td> </tr> </tbody> </table> <p>Note</p> <ol style="list-style-type: none"> 1. Equal Weightage is to be given to all the modules. 2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however it is not mandatory. 3. Use of simple calculator is allowed in the examination. 4. Wherever possible more importance is to be given to the practical problems. 			Question No	Questions	Marks	Q1	Practical/ Theory	15	Q2	Practical/ Theory	15	Q3	Practical/ Theory	15		TOTAL	30
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Q1	Practical/ Theory	15																
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	TOTAL	30																

**Sign of the BOS
Dr. Arvindkumar
Shankarlal Luhar
Board of Studies:
B.Com (Accounting &
Finance)**

**Sign of the
Offg. Associate Dean
Dr. Ravikant Balkrishna
Sangurde
Faculty of Commerce**

**Sign of the
Offg. Associate Dean
Prin. Kishori Bhagat
Faculty of
Management**

**Sign of the
Offg. Dean
Prof. Kavita Laghate
Faculty of
Commerce &
Management**