

Sacred Heart College (Autonomous)

Department of Commerce

Master of Commerce [Finance and Taxation]

Course plan

Academic Year: 2016 - 17

Semester IV

COURSE TEACHER: SANU VARGHESE

Title of the course	ADVANCED COST ACCOUNTING
Semester in which the course is to be taught	IV
No. of credits	4
No. of contact hours	90

Objectives

- *To learn about the higher application of cost accounting techniques and methods.*
- *To know the application of cost control techniques.*

Sessions	Topic
2	MODULE-1 Process costing Discussion and Illustration: Process costing – Process accounts
2	Discussion and Illustration: Process losses
2	Discussion and Illustration: Abnormal Gain and its treatment
2	Discussion and Illustration: Joint products ,By- products and Co- products –
2	Discussion and Illustration: Methods of apportioning joint cost
2	Discussion and Illustration: Methods of Accounting by products
2	MODULE-2 Marginal costing Lecture: Marginal Costing Meaning-Definition-
2	Difference between Marginal costing and Absorption costing and differential costing
2	Lecture: Advantages and disadvantages of marginal costing
2	Discussion and Illustration:-Break Even Analysis
2	Discussion and Illustration: Cost Volume Profit analysis
2	Discussion and Illustration: Simple break even chart
2	Decision making -Pricing decisions
2	Discussion and Illustration:-Key factor
2	Discussion and Illustration:-Make or buy
2	Discussion and Illustration: Sales mix
2	acceptance of order
2	MODULE-3 Budgetary control Lecture: Budget and budgetary control-Meaning and definition-
2	Lecture: Objectives of budgetary control

2	Lecture: advantages and disadvantages of budgetary control
2	-Forecast and budget
2	Lecture:–Preliminaries for the installation of a system of budgetary control- Budget centre-Budget manual-Budget committee
2	Discussion and Illustration:-Preparation of cash budget
2	Discussion and Illustration: Preparation flexible budget
2	Discussion and Illustration:-Zero base budgeting
2	Discussion and Illustration: Performance budgeting
	Test
2	MODULE-4 standard costing Standard Cost – Meaning and definition
2	Standard costing as a control process
2	Types of standards- Variance
2	Process of Standard Costing
2	Advantages and limitations of Standard costing
2	Material Cost Variance- Price variance –
2	usage variance – Mix variance – yield Variance
2	Labour Cost variance – Labour rate variance –
2	Labour hour variance – Labour mix variance –
2	Idle time variance
2	overhead, sales variances-
3	advantages and limitations of standard costing.
	MODULE-5 cost accounting
3	cost accounting system-cost ledger accounting
3	integral accounting
3	reconciliation of cost and financial accounting
4	Revision
Total = 90 Sessions	

1. *Advanced cost accounting, M.L.Agarwal, Sahitya bhavan, Agra.*
2. *Advanced cost accounting, SN.Maheswari & Mittal.*
3. *Cost and management accounting, MN.Arora, Himalaya Publishing House.*
4. *Advanced cost accounting, Gowda, Himalaya Publishing House.*
5. *Advanced cost accounting, Nigam & Sharmma.*
6. *Advanced cost accounting, NK.Prasad.*
7. *Cost and Management accounting, SN.Maheswari.*
8. *Advanced cost accounting, SP.Iyengar.*
9. *Advanced cost accounting, Saxena & Vasisht.*
10. *Advanced Cost Accounting, S.P.Jain & K.L.Narang; Kalyani Publishers*

COURSE TEACHER – DR. SAJOY P B

TITLE OF THE COURSE	DIRECT TAXES – ASSESSMENT & PROCEDURES
SEMESTER IN WHICH THE COURSE IS TO BE TAUGHT	IV
NO. OF CREDITS	3
NO.OF CONTACT HOURS	75

COURSE RATIONALE

- ❖ To familiarise the students with Income Tax Act 1961 and to enable the students to compute Income taxable under the first three heads of income.
- ❖ To make students acquaint with recent updates in Income Tax Law.

COURSE DESIGN

- ❖ **MODULE – 1** Assessment and computation of tax- firms- AOP/BOI- companies- MAT.
(40 Hrs)

- ❖ **MODULE – 2** Assessment procedures- return- types of return- due dates for filing returns- defective return – interest for default –PAN- types of assessment- TRP- rectification of mistakes.
(10 Hrs)

- ❖ **MODULE – 3** Income tax authorities and powers – deduction and collection of tax at source- advance payment of tax- refund of tax- survey search and seizure – appeals and revision- penalties and offences- double taxation.
(10 Hrs)

- ❖ **MODULE – 4** Wealth tax- basic concept – clubbing of assets –computation of wealth tax- valuation of assets- wealth tax returns- assessment- offenses and prosecutions.
(20 Hrs)

- ❖ **MODULE – 5** Tax planning- tax avoidance- tax evasion- tax management- need of tax planning- tax planning based on residential status- tax planning for salaried assessee- tax planning for income from house property- tax planning for business and profession- tax planning for capital gain- tax planning for income from other sources- tax planning for individuals- firms- companies- limitations of tax planning.
(10 Hrs)

LEVEL OF KNOWLEDGE

To make the students capable to compute taxable income. The students can understand the assessment procedures and tax planning for various assesses.

SKILL DEVELOPMENT

- Time management
- Communication
- Comprehension
- Application of tools
- Analysis
- Organization
- Adaptability
- Openness

DETAILED SYLLABUS DELIVERY

Session	Date	Topic	Method	Remarks
1	Day 1	Assessment and computation of tax firm.	Lecture, Discussion	
2	Day 2	Assessment and computation of tax – firms	Lecture, Discussion	
3	Day 3	Assessment and computation of tax – firms	Lecture, Discussion	
4	Day 4	Assessment and computation of tax – AOP	Lecture, Discussion	
5	Day 5	Assessment and computation of tax – AOP	Lecture	
6	Day 6	Assessment and computation of tax – BOI	Lecture	
7	Day 7	Assessment and computation of tax – BOI	Lecture	
8	Day 8	Assessment and computation of tax –companies	Lecture, Discussion	
9	Day 9	Assessment and computation of tax –companies	Lecture, Discussion	
10	Day 10	MAT	Lecture, Problem solving, Discussion	
11	Day 11	Review	Lecture, Problem solving, Discussion	
12	Day 12	Assessment procedures	Lecture, Problem solving, Discussion	
13	Day 13	Assessment procedures	Lecture, Seminar, Discussion	
14	Day 14	Return	Lecture, Seminar,	

			Discussion	
15	Day 15	Types of return	Lecture, Discussion	
16	Day 16	Types of return	Lecture, Problem solving, Discussion	
17	Day 17	Types of return	Lecture, Problem solving, Discussion	
18	Day 18	Due dates for filing returns	Lecture, Problem solving, Discussion	
19	Day 19	Defective return	Lecture, Problem solving, Discussion	
20	Day 20	Interest for default	Lecture, Problem solving, Discussion	
21	Day 21	PAN	Lecture, Problem solving, Discussion	
22	Day 22	Types of assessment	Lecture, Problem solving, Discussion	
23	Day 23	Types of assessment	Lecture, Problem solving, Discussion	
24	Day 24	TRP	Lecture, Problem solving, Discussion	
25	Day 25	Rectification of mistakes.	Discussion	
26	Day 26	Review	Lecture, Discussion	
27	Day 27	Income tax authorities	Lecture, Discussion	
28	Day 28	Income tax authorities	Lecture, Discussion	
29	Day 29	Powers	Lecture, Discussion	
30	Day 30	Powers	Lecture, Discussion	
31	Day 31	Deduction and collection of tax at source	Lecture, Problem solving, Discussion	
32	Day 32	Deduction and collection of tax at source	Lecture, Problem solving, Discussion	
33	Day 33	Advance payment of tax	Lecture, Problem solving, Discussion	
34	Day 34	Refund of tax	Lecture, Problem solving, Discussion	
35	Day 35	Refund of tax	Lecture, Problem solving, Discussion	
36	Day 36	Survey search and seizure	Lecture, Problem solving, Discussion	
37	Day 37	Survey search and seizure	Lecture, Problem solving, Discussion	
38	Day 38	Appeals and revision-	Lecture, Problem	

			solving, Discussion	
39	Day 39	Penalties and offences	Lecture, Problem solving, Discussion	
40	Day 40	Penalties and offences	Lecture, Problem solving, Discussion	
41	Day 41	Double taxation.	Problem solving, Discussion	
42	Day 42	Double taxation.	Problem solving, Discussion	
43	Day 43	Wealth tax	Problem solving, Discussion	
44	Day 44	Basic concept	Problem solving, Discussion	
45	Day 45	Clubbing of assets	Discussion	
46	Day 46	Clubbing of assets	Lecture, Discussion	
47	Day 47	Computation of wealth tax	Lecture, Discussion	
48	Day 48	Computation of wealth tax	Lecture, Problem solving, Discussion	
49	Day 49	Valuation of assets	Lecture, Problem solving, Discussion	
50	Day 50	Wealth tax returns	Lecture, Problem solving, Discussion	
51	Day 51	Wealth tax returns	Lecture, Problem solving, Discussion	
52	Day 52	Assessment	Lecture, Problem solving, Discussion	
53	Day 53	Offenses and prosecutions.	Lecture, Problem solving, Discussion	
54	Day 54	Offenses and prosecutions.	Problem solving, Discussion	
55	Day 55	Review	Discussion	
56	Day 56	Tax planning	Lecture, Discussion	
57	Day 57	Tax avoidance	Lecture, Discussion	
58	Day 58	Tax evasion	Lecture, Discussion	
59	Day 59	Tax management	Lecture, Problem solving, Discussion	
60	Day 60	Need of tax planning	Lecture, Problem solving, Discussion	
61	Day 61	Tax planning based on residential status	Lecture, Problem solving, Discussion	
62	Day 62	Tax planning for salaried	Lecture, Problem	

		assesse	solving, Discussion	
63	Day 63	Tax planning for salaried assesse	Lecture, Problem solving, Discussion	
64	Day 64	Tax planning for income from house property	Lecture, Problem solving, Discussion	
65	Day 65	Tax planning for income from house property	Lecture, Problem solving, Discussion	
66	Day 66	Tax planning for business and profession	Lecture, Problem solving, Discussion	
67	Day 67	Tax planning for business and profession	Lecture, Problem solving, Discussion	
68	Day 68	Tax planning for capital gain	Lecture, Problem solving, Discussion	
69	Day 69	Tax planning for capital gain	Lecture, Problem solving, Discussion	
70	Day 70	Tax planning for income from other sources	Discussion	
71	Day 71	Tax planning for income from other sources	Lecture, Discussion	
72	Day 72	Tax planning for individuals	Lecture, Discussion	
73	Day 73	Tax planning for firms	Lecture, Discussion	
74	Day 74	Tax planning for companies	Lecture, Problem solving, Discussion	
75	Day75	Limitations of tax planning	Lecture, Problem solving, Discussion	

REFERENCE BOOKS

1. Students Guide to Income Tax- DrVinod K Singhania and Monica Singhania - Taxmann Publication.
2. Direct Taxes Law and Practice- Dr H C Mehrotra and Dr S P Goyal- Sahitya BhawanPublications.
3. Direct Taxes- V P Gaur and D B NarangKalyani Publishers.
4. Direct Taxes Sri T N Manoharan- Snow White Publications Practical Work Finance Act.

**COURSE PLAN
INTERNATIONAL FINANCE
FOURTH SEMESTER M.COM**

TEACHING FACULTY: Tessa Mary Jose

DEPARTMENT: Commerce

CREDIT: 4

HOURS: 60

OBJECTIVES:

- **To equip students with financial management from the international perspective**
- **To provide a basic understanding of international financial system and financial management of MNCs**

REFERENCE

1. International Finance, Levi, T&F Ane
2. International Finance, O.S. Srivastava
3. International Finance, M.S. Vijayakumari
4. International Finance, Avadhani, Himalaya Publishing House
5. International Financial Management, Agarwal, Himalaya Publishing House
6. International Finance, Case Book, Desai
7. International Financial Management, P.K. Jain, Macmillain India Ltd.
8. Global Financial Management, Anbarasu, Ane books Private limited
9. International Financial Management, P.G. Apte, Tata Mcgraw Hill Education Private Limited
10. International Financial Management, Vyuptakesh Sharan, Prentice Hall India Learning Private Limited

SESSION	TOPIC	METHOD OF TEACHING	REMARKS
MODULE 1			
1	International Finance-meaning nature & importance	Lecture	
2	Nature & importance of international finance	Lecture	
3	Brettenwoods conference and afterwards	Lecture	
4	International financial institutions	Lecture & Seminar	
5	IMF and World Bank	Lecture & Seminar	
6	Methods of international investments	Lecture	
7	Balance of payments and its components	Lecture	
8	Recent trends in international finance & trade	Lecture	
9	International flow of goods & services	Lecture	

10	Capital coping with current account deficit	Lecture	Assignment1
MODULE 2			
11	International financial system	Lecture	
12	International monetary system developments	Lecture	
13	Gold standard	Lecture	
14	Brettenwoods system	Lecture	
15	Fixed parity system	Lecture	
16	Smithsoniam arrangement	Lecture	
17	Exchange rate regime since 1973	Lecture	
18	Floating system	Lecture	
19	Fixed system	Lecture	
20	International liquidity	Lecture	
21	Creation of SDR	Lecture	
22	IMF & its functions	Lecture & Seminar	
23	IMF-funding facilities	Lecture & Seminar	
24	European monetary system	Lecture & Seminar	
25	Monetary and banking institutions in the international market	Lecture & Seminar	FIRST CIA Assignment2
MODULE 3			
26	MNCs	Lecture	
27	Multinational financial management	Lecture	
28	Theory & practice of multinational financial management	Lecture	
29	Theory & practice of multinational financial management	Lecture	
30	Theory & practice of multinational financial management	Lecture	
31	Complexities in managing finance function in MNCs	Lecture	
32	Issues in managing finance function in MNCs	Lecture	
33	Issues in managing finance function in MNCs	Lecture	
34	Issues in managing finance function in MNCs	Lecture	
35	Techniques of covering foreign exchange risk by MNCs	Lecture	
36	Techniques of covering foreign exchange risk by MNCs	Lecture	
37	Techniques of covering foreign exchange risk by MNCs	Lecture	Assignment3
MODULE 4			
38	Parity conditions in international finance	Lecture	

39	Currency forecasting	Lecture	
40	Currency forecasting	Lecture	
41	Arbitrage and Law of one price	Lecture	
42	PPP theory	Lecture	
43	Fisher effect	Lecture	
44	Inflation risk	Lecture	
45	Inflation risk	Lecture	
46	Inflation risk and its impacts on financial markets	Lecture	
47	Impact of inflation risk on currency forecasting	Lecture	SECOND CIA Assignment4
MODULE 5			
48	Management of working capital	Lecture & Seminar	
49	Management of working capital in international finance	Lecture & Seminar	
50	International cash management	Lecture & Seminar	
51	Receivables management	Lecture & Seminar	
52	Inventory management	Lecture & Seminar	
53	Management of short term overseas financing resources	Lecture & Seminar	
54	Foreign investment analysis	Lecture	
55	Foreign investment analysis	Lecture	
56	International portfolio investment	Lecture	
57	International portfolio investment	Lecture	
58	Corporate strategy & FDI	Lecture	
59	Corporate strategy & FDI	Lecture	
60	Recent trends in international finance	Lecture & Discussion	

Title of the course	Financial Markets and Derivatives
Semester in which the course is to be taught	I
No. of credits	3
No. of contact hours	90

Objective

To make the student efficient in the area of derivatives, giving them the knowledge of basics in Derivatives, Future Markets, Options and Swaps etc.

LEVEL OF KNOWLEDGE

- Conceptual and Working Knowledge.
- Case study citations only for better explanation

DETAILED SYLLABUS DELIVERY

Session s	Topic	Method
	Financial system	Use of radio programs
2.	Indian financial system	Lecture
3.	Indian financial system	Lecture
4.	Modern Financial Instruments	Class discussion
5.	Primary Market	Class discussion
6.	Primary Market	Recitation oral questions
7.	Secondary Market	Discussion groups conducted by selected student chairpersons
8.	Secondary Market	Use of slides, Lecture
9.	Derivatives	Use of slides, Lecture
10.	Derivatives	Use of slides, Lecture

11.	Derivatives - introduction , Definition of Derivative , Features	Use of slides, Lecture
12.	Derivatives - introduction , Definition of Derivative , Features	Use of slides, Lecture
13.	Types of Derivatives	Recitation oral questions
14.	Basic Financial Derivatives	Use of filmstrips
15.	History of Derivatives Market	Class discussion
16.	Use of Derivatives, Critiques of Derivatives	Use of theater
17.	Use of Derivatives, Critiques of Derivatives	Lecture, Use of slides
18.	Traders in Derivative Markets	Lecture, Use of slides
19.	Factors contributing to the growth of Derivatives.	Lecture, Use of slides
20.	Derivatives Market in India	Lecture, Use of slides
21.	CIA – I	2 Hr. Descriptive answers
22.	CIA – I	2 Hr. Descriptive answers
23.	Forwards-forward prices	Lecture, Use of slides
24.	Continuous compounding	Lecture, Use of slides
25.	currency forwards	Lecture, Use of slides
26.	exchange rate quotation	Lecture, Use of slides
27.	bid and offer rates	Lecture, Use of slides
28.	spot market and forward rate	Lecture, Use of slides
29.	foreign exchange risk	Lecture, Use of slides
30.	hedging through forwards	Lecture, Use of slides
31.	speculation	Lecture, Use of slides
32.	option forward deals	Drama, role playing
33.	closing forward contracts	Drama, role playing

34.	currency forwards and banks	Drama, role playing
35.	advantages and disadvantages of forwards	Drama, role playing
36.	Student Activity	Forums
37.	Futures contracts	Lecture, Use of slides
38.	features	Lecture, Use of slides
39.	delivery terms	Lecture, Use of slides
40.	price and price limit	Lecture, Use of slides
41.	long and short positions	Lecture, Use of slides
42.	open interest	Lecture, Use of slides
43.	uses of futures	Lecture, Use of slides
44.	pricing	Class projects
45.	cost of carry model in perfect market environment and imperfect market environment	Class projects
46.	deviations from model expectation	Gaming and simulation
47.	model of futures pricing	Gaming and simulation
48.	price patterns	Storytelling, Lecture
49.	Student Activity	Bulletin boards, School affiliations
50.	price patterns	Storytelling, Lecture
51.	difference between future and forwards	Storytelling, Lecture
52.	commodity futures	Lecture, Use of slides
53.	trading mechanism	Lecture, Use of slides
54.	forward market commission	Lecture, Use of slides
55.	important commodity exchanges in India	Lecture, Use of slides

56.	role of futures market-currency futures	Lecture, Use of slides
57.	clearing and settlement	Lecture, Use of slides
58.	margin-market to market	Lecture, Use of slides
59.	use of currency futures	Lecture, Use of slides
60.	stock futures	Lecture, Use of slides
61.	Hedging with futures-stock futures trading in India -interest rate futures.	Lecture, Use of slides
62.	Options	Brainstorming, Lecture
63.	types	Brainstorming, Lecture
64.	<i>Student Activity</i>	<i>Crossword puzzles</i>
65.	CIA II	2 HOURS
66.	CIA II	2 HOURS
67.	<i>Practical</i>	<i>Instructor from a special field</i>
68.	trading	Presentations by student panels from the class
69.	trading	Lecture, Use of slides
70.	currency options	Lecture, Use of slides
71.	combination of options	Lecture, Use of slides
72.	exotic options	Lecture, Use of slides
73.	option pricing	Lecture, Use of slides
74.	black Scholes model	Lecture, Use of slides
75.	assumptions	Lecture, Use of slides
76.	notations	Lecture, Use of slides
77.	calculation of option price	Lecture, Use of slides

78.	using put call party-dividends anticipated-pricing of American option-binomial model of option pricing-	Drama, role playing
79.	Evolution of Swap Market - Features of Swap - Types of Financial Swaps: Currency Swap, Interest Rate Swap, Equity Index Swap, Commodity Swap	Drama, role playing
80.	Evolution of Swap Market - Features of Swap - Types of Financial Swaps: Currency Swap, Interest Rate Swap, Equity Index Swap, Commodity Swap	Drama, role playing
81.	Swapping through intermediaries-motivation for coupon swap-currency swaps.	Drama, role playing
82.	Swapping through intermediaries-motivation for coupon swap-currency swaps.	Lecture, Use of slides
83.	Stock Index Futures and Options	Lecture, Use of slides
84.	Concept - Need	Lecture, Use of slides
85.	Portfolio Management and Stock Index Futures	Lecture, Use of slides
86.	Speculation and Stock Index Futures	Lecture, Use of slides
87.	Trading of Stock Index Futures	Lecture, Use of slides
88.	Stock Index options	Lecture, Use of slides
89.	Trading of Stock Index options	Lecture, Use of slides
90.	Trading of Stock Index options	Class projects

Books for references

1. Commodity and financial derivatives, S.Kevin, PHI Learning PVT.LTD.
2. Financial derivatives, SSS. Kumar, PHI Learning PVT.LTD.
3. Fundamentals of Financial Derivatives, Parasuraman.
4. Derivatives and financial market, Gopalakrishnan, Himalaya Publishing House
5. Fundamentals of derivatives market. Prabhullakumar.
6. Understanding futures market, Robert W Kolb, PHI Learning PVT.LTD.
7. Financial derivatives, Redhead Keith, PHI Learning PVT.LTD.

8. Options, Futures and other derivative securities, Hull John C, PHI Learning PVT.LTD.
9. Financial Institutions and Markets, Shashi. K.Gupta etc.. ; Kalyani Publishers
10. Pandey , I.M., Financial Management, Vikas Publications , New Delhi.
11. Gupta, S.L., Financial Derivatives, PHI Learning Pvt. Ltd, New Delhi.
12. Bhalla, V.K.Investment Management
13. Jayanth Rama Varma: Derivatives and Risk Management, TMH,
14. Mishra Financial Derivatives, Excel,
15. S.L. Gupta: Financial Derivatives: Theory, Concepts and Problems, Prentice Hall,
16. S.S.Kumar, Financial Derivatives, PHI,
17. David A. Dubofsky, Thoamas W Multer, TR: Derivatives Valuation and Risk
18. Management, Oxford,
19. Don M. Chance, Robert Brooks: Derivatives and Risk Management Basics, Cengage.

COURSE PLAN

Title of the course	Security analysis and portfolio management
Semester in which the course is to be taught	IV
Number of credits	3
Number of contact hours	72
Course Teacher	Dr. Remya Ramachandran

COURSE AIM/RATIONALE

To give a detailed idea about different types of securities and different techniques of Security analysis

OBJECTIVES OF THE COURSE

- a. To understand the investment opportunities and risk associated with it
- b. To give exposure to the students regarding the practical application of security analysis in varying market conditions

1. BOOKS FOR REFERENCE

Jain.S.P and Narang.K.L : Advanced Accountancy

Maheswari.S.N and Maheswari S.K : Advanced Accounting

Paul.K.R : Corporate Accounting

Dr. S.M.Shukla and Dr.S.P.Gupta : Advanced Accounting

McShukla and T.S.Grewal : Advanced Accounts

Rawat.D.S : Business Accounting

Jayapandian.S, Accounting for Managers.

Naseem Ahmed, Financial Accounting

Session s	Topic	Method	Remarks
1	Security	Lecture	
2	Analysis	Lecture	
3	Portfolio	Lecture	
4	Portfolio Management	Lecture	
5	Security Analysis and Portfolio Management	Discussion	
6	Investment	Discussion of Various options available	
7	Investment, Speculation, Gambling	Discussion of differences	Student Discussion moderated by the Faculty
8	Investment process and steps	Concepts through Lecture and Group activity	Selection of group leader for each group based on critical thinking and problem solving capacity
9	Risk-systematic risk	Lecture	
10	Security analysis-Fundamental analysis	Cases	Doctoral thesis and other works review
11	Company, analysis.	Case study and Lecture	„
12	Industry analysis	Lecture	
13	Economy Analysis	„	„
14	Micro and Macro Factors	„	Newspaper Reports
15	Industry life cycle	Lecture and discussion of various industries	..
16	Share Valuation	Real life examples	„
17	Bond Valuation	„	„
18	Share Valuation	Problem Solving	
19	Bond Valuation	„	
20 -35	Presentation of first assignment/ Seminar	Presentation of best 3 assignments And Seminars of Reviews and News Reports, Primary and Secondary Market	Evaluation of assignment by a panel of selected students
36	Technical analysis	Lecture	
37	Elliot wave theory-	„	
38	Dow theory	Lecture	
39-40	CIA	2 Hrs	

41	Charting techniques		Group activity
42	Moving averages-MACD-RSI		
43	Advanced technical indicators RSI ROC Problems	Problem solving	
44	Problems	Problem Solving	
45	„	„	
46	„		
47	Technical indicators	Lecture	
48	breadth-sentiments-limitations of technical analysis	PPT	
49	Efficient market-hypotheses- forms of market efficiency	Lecture	
50	Investment implications-		
51	empirical tests-EMH Vs fundamental and technical analysis.	Lecture	Interactive Discussion
52	EMH Vs fundamental and technical analysis.		Delivery of concepts through Case study
53	Journal entries in the books of lessor and lessee	Lecture	
54	Portfolio theory-portfolio risk and return	Problem Solving	
55	Preparation of Royalty accounts.(Excluding sublease)	„	Group activity
56	Optimal portfolio- measurement of risk and return of portfolio		
57	„		
58	„		
59	„		
60	Markowitz model		
61	Accounting for branches keeping full system of accounting	Lecture	
62	sharp single index model	Problem solving	

63	risk reduction through diversification		
64	Portfolio selection	Lecture	
65	portfolio utility theory-sharp's portfolio optimization		
66	Capital asset pricing model	„	
67	CML	„	
68	SML	„	
69	Portfolio evaluation	„	
70	Portfolio revision		
61	CIA II	2 Hrs	
62	Consignees account	Lecture	
63	Valuation of stock	Case study	
64	Normal loss and abnormal loss		
65	Problems		
66	Discussion on the CIA	Class Room Discussion	
67	Problems		
68	„		
69	„		
70	„		
71	REVISION		
72	Feedback session		