

University of Mumbai



Revised Syllabus of Courses of Master of Commerce (M.Com) Programme at Second Year Semester III and IV

**Under Choice Based Credit, Grading and
Semester System**

(To be implemented from Academic Year 2017-2018)

Faculty of Commerce

Master of Commerce (M.Com) Programme
Under Choice Based Credit, Grading and Semester System
Course Structure

M.Com II

(To be implemented from Academic Year- 2017-2018)

No. of Courses	Semester III	Credits	No. of Courses	Semester IV	Credits
1	<i>Elective Courses (EC)</i>		1	<i>Elective Courses (EC)</i>	
1,2 and 3	*Any one group of courses from the following list of the courses (Group – A/B/C/D/E)	18	1,2 and 3	**Any one group of courses from the following list of the courses (Group – A/B/C/D/E)	18
2	✓ <i>Project Work</i>		2	✓ <i>Project Work</i>	
4	Project Work - I	06	4	Project Work - II	06
Total Credits		24	Total Credits		24

✓ **Note:** Project work is considered as a special course involving application of knowledge in solving/ analyzing/ exploring a real life situation/ difficult problem. Project work would be of 06 credits. A project work may be undertaken in any area of Elective Courses

1 <i>*List of group of Elective Courses (EC) for Semester III (Any Three out of Five)</i>			1 <i>** List of group of Elective Courses (EC) for Semester IV (Any Three out of Five)</i>		
Group A: Advanced Accounting, Corporate Accounting and Financial Management					
1	Advanced Financial Accounting	06	1	Corporate Financial Accounting	06
2	Direct Tax	06	2	Indirect Tax- Introduction of Goods and Service Tax	06
3	Advanced Cost Accounting	06	3	Financial Management	06
4	Advanced Auditing	06	4	International Financial Reporting Standards	06
5	Financial Services	06	5	Personal Financial Planning	06
Group B: Business Studies (Management)					
1	Human Resource Management	06	1	Supply chain management and logistics	06
2	Rural Marketing	06	2	Advertising and sales Management	06
3	Entrepreneurial Management	06	3	Retail Management	06
4	Marketing Strategies and practices	06	4	Tourism Management	06
5	Organizational Behaviour	06	5	Management of Business Relations	06
Group C : Banking & Finance					
1	Commercial Bank Management	06	1	International Finance	06
2	Financial Markets	06	2	Financial Services	06
3	Accounting of Banking Sector	06	3	Auditing of Banking Sector	06
4	Treasury Management	06	4	Investment Management	06
5	Debt Market	06	5	Currency Derivatives	06
Group D : E-Commerce					
1	Database Management System	06	1	E-Commerce Security and Law	06
2	Internet & Web-Designing (skill based)	06	2	Advance technology for E-Commerce	06
3	Network Infrastructure and Payment System	06	3	Management Information System	06
4	Logistic & supply chain Management in E-Commerce	06	4	Digital Marketing	06
5	Business Models in E-Commerce & ICT Applications	06	5	International Business, Law and Taxation	06

1	<i>*List of group of Elective Courses (EC) for Semester III (Any Three out of Five)</i>		1	<i>** List of group of Elective Courses (EC) for Semester IV (Any Three out of Five)</i>	
Group E : Business Economics					
1	Economics of Growth and Development	06	1	Urban Economics	06
2	Applied Econometrics	06	2	Entrepreneurship and Family business	06
3	Agriculture Economics	06	3	Indian Financial system	06
4	Monetary Economics	06	4	International Economics	06
5	Industrial Economics	06	5	Economics of Services	06
Note: Group selected in Semester III will continue in Semester IV					

Master of Commerce (M.Com) Programme
Under Choice Based Credit, Grading and Semester System
Course Structure

(To be implemented from Academic Year- 2017-2018)

Semester III

No. of Courses	Semester III	Credits
1	<i>Elective Courses (EC)</i>	
<i>Group A: Advanced Accounting, Corporate Accounting and Financial Management (Any Three out of Five)</i>		
1	Advanced Financial Accounting	06
2	Direct Tax	06
3	Advanced Cost Accounting	06
4	Advanced Auditing	06
5	Financial Services	06
Total Credits		18

***Revised Syllabus of Courses of
Master of Commerce (M.Com) Programme at Semester III
(To be implemented from Academic Year- 2017-2018)***

***Group A: Advanced Accounting, Corporate Accounting and
Financial Management***

1. Advanced Financial Accounting

Modules at a Glance

SN	Modules	No. of Lectures
1	Foreign Currency Conversion (As per Applicable Accounting Standards)	15
2	Final Accounts & Statutory Requirements for Banking Companies	15
3	Accounting & Statutory Requirements of Insurance Companies	15
4	Accounting & Statutory Requirements of Co-operative Societies	15
Total		60

SN	Modules/ Units
1	Foreign Currency Conversion (As per Applicable Accounting Standards)
	Requirements as per Accounting Standards Foreign Branches
2	Final Accounts & Statutory Requirements for Banking Companies
	Final Accounts of Banking Companies Provisioning of Non- Performing Assets Form & Requirements of Final Accounts
3	Accounting & Statutory Requirements of Insurance Companies
	<ul style="list-style-type: none"> Accounting Provision for Insurance Act and Insurance Regulation and Development Authorities for <ol style="list-style-type: none"> Life Insurance Business General Insurance Business Forms and Requirements of Final Accounts for <ol style="list-style-type: none"> Life Insurance Business General Insurance Business
4	Accounting & Statutory Requirements of Co-operative Societies
	<ul style="list-style-type: none"> Accounting Provisions of Maharashtra State Co-operative Societies Act and Rules Forms and Requirements of Final Accounts

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***Group A: Advanced Accounting, Corporate Accounting and
Financial Management***

2. Direct Tax

Modules at a Glance

SN	Modules	No. of Lectures
1	Definitions and Basis of Charge	15
2	Heads of Income	15
3	Deductions u/s 80 and Exclusions from the Total Income	15
4	Computation of Income and Tax of Individual, Firm and Company (Excluding MAT) and Provisions for Filing Return of Income - Sec 139(1) and Sec 139(5)	15
Total		60

SN	Modules/ Units
1	Definitions and Basis of Charge
	<ul style="list-style-type: none"> • Definitions: Person, Assessee, Income • Basis of Charge: Previous Year, Assessment Year, Residential Status, Scope of Total Income, Deemed Income
2	Heads of Income
	<ul style="list-style-type: none"> • Income from Salary • Income from House Property • Profits and Gains from Business and Profession • Income from Capital Gains • Income from Other Sources
3	Deductions u/s 80 and Exclusions from the Total Income
	<ul style="list-style-type: none"> • Deductions: 80C, 80CCF, 80D, 80DD, 80DDB, 80E, 80U • Exclusions: Exemptions related to Specific Heads of Income to be Covered with Relevant Provisions, Agricultural Income, Sums Received from HUF by a Member, Share of Profit from Firm, Income from Minor Child, Dividend
4	Computation of Income and Tax of Individual, Firm and Company (Excluding MAT) and Provisions for Filing Return of Income - Sec 139(1) and Sec 139(5)
	<ul style="list-style-type: none"> • Computation of Income & Tax of Individual and Partnership Firm

Note:

- 1. The Syllabus is restricted to study of particular sections, specifically mentioned rules and notifications only*
- 2. All modules/units include computational problems/ Case study*
- 3. The Law in force on 1st April immediately preceding the commencement of Academic year will be applicable for ensuing Examinations*

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(To be implemented from Academic Year- 2017-2018)***

***Group A: Advanced Accounting, Corporate Accounting and
Financial Management***

3. Advanced Cost Accounting

Modules at a Glance

SN	Modules	No. of Lectures
1	Process Costing	15
2	Cost Allocation and Activity Based Costing Systems	15
3	Responsibility Accounting	15
4	Strategic Cost Management	15
Total		60

SN	Modules/ Units
1	Process Costing
	<p>A) Introduction - Features of process, Concept of Process Loss, Abnormal Loss, Normal Loss, Abnormal Gain.</p> <p>B) Computation of Inter Process Profit – Advantages and Disadvantages</p> <p>C) Computation of Equivalent Production – Weighted Average and FIFO.</p>
2	Cost Allocation and Activity Based Costing Systems
	<p>A) Cost Allocation – Meaning and its Types, Relationship between resources, activities, Cost and Cost drivers, Methods of allocating central costs - cost allocation using Direct Method, Step Down Method and Reciprocal Method.</p> <p>B) Activity Based Costing – Introduction, Advantages, Limitations, Identification of cost drivers, Practical Problems on Traditional V/s Activity Based Costing System.</p>
3	Responsibility Accounting
	<p>A) Responsibility Accounting – Meaning, Features, Objective, Assumptions, Problems, Responsibility Centre's – Cost, Profit, Revenue and Investment.</p> <p>B) Concept of Controllability – Introduction, Measuring Managerial Performance (ROI and Residual Income Approach)</p> <p>C) Preparation of Managerial Reports using Segmented Costs and Controllable costs approach.</p>
4	Strategic Cost Management
	<p>A) Transfer Pricing – Introduction, Advantages and Disadvantages, Setting Transfer Pricing – Negotiated transfer pricing, Cost Based transfer pricing.</p> <p>B) Target Costing – Introduction, Concept, Objectives, Comparison between Target Costing and Cost Plus Pricing.</p> <p>C) Inflation Accounting – Meaning, Features, Conversion of Income Statement, Balance Sheet, Stocks and Net Assets Block using Current Purchasing Power Method.</p>

Note – All Topics include practical sums.

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***Group A: Advanced Accounting, Corporate Accounting and
Financial Management***

4. Advanced Auditing

Modules at a Glance

SN	Modules	No. of Lectures
1	Company Audit	15
2	Special Audits	15
3	Audit under other laws	15
4	Auditing in Computerized Environment	15
Total		60

SN	Modules/ Units
1	Company Audit
	<ul style="list-style-type: none"> • Introduction to Audit - Audit of Ledgers, General Considerations, Scrutiny of Ledgers of Assets, Personal and Revenue Accounts • Company Audit - Audit of Shares, Qualifications and Disqualifications of Auditors, Appointment of auditors, Removal of auditors, Powers and duties of auditors, Branch audit, Joint audit, Special audit, Reporting requirements under the Companies Act, 2013. • Concepts of true and fair and materiality and audit risk in the context of audit of companies. • Audit reports; qualifications, notes on accounts, distinction between notes and qualifications, detailed observations by the statutory auditor to the management vis-a-vis obligations of reporting to the members
2	Special Audits
	<ul style="list-style-type: none"> • Special points in audit of different types of undertakings, i.e., Educational institutions, Hotels, Clubs and Hospitals.
3	Audit under other Laws
	<ul style="list-style-type: none"> • Cost audit, Environmental Audit, Energy Audit., Audit under different statutes, viz; income tax, other direct tax laws and indirect taxes
4	Auditing in Computerized Environment
	<ul style="list-style-type: none"> • Audit under computerised environment: Computer auditing; specific problems of EDP audit, Need for review of internal control especially procedure controls and facility controls; techniques of audit of EDP output; Use of computers for internal and management audit purposes; test packs, computerised audit programmes; involvement of the auditor at the time of setting up the computer system

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***Group A: Advanced Accounting, Corporate Accounting and
Financial Management***

5. Financial Services

Modules at a Glance

SN	Modules	No. of Lectures
1	Introduction to Financial Services and Merchant Banking	15
2	Venture Capital and Securitization	15
3	Hire Purchase Finance and Housing Finance	15
4	Stock Broking and Depository Services	15
Total		60

SN	Modules/ Units
1	Introduction to Financial Services and Merchant Banking
	<p>A) Introduction to Financial Services - Overview of Financial Services in India, Growth, Structure and Types of financial services.</p> <p>B) Merchant Banking - Merchant Banking – Meaning, nature and functions; merchant banking in India, role in issue management; classification and regulation of merchant bankers by SEBI</p>
2	Venture Capital and Securitization
	<p>A) Venture Capital- Meaning and Definition of Venture Capital, Characteristics of Venture Capital, Forms/Types of Venture Capital Assistances, Venture Capital Process, Modes of Venture Capital Assistance</p> <p>B) Securitization - Introduction, Definition, Concept, Need, Players Involved in Securitization, Securitization Structure, Instruments of Securitization, Differentiate between Pass Through Certificate and Pay Through Securities, Process of Securitization</p>
3	Hire Purchase Finance and Housing Finance
	<p>A) Hire Purchase Finance - Meaning, concepts of hire purchase finance, installment credit and consumer credit; sources of finance in India</p> <p>B) Housing Finance – Introduction, Need, nature of housing finance, fixed and floating rate home loans; sources of housing finance in India, growth of housing finance in India; Role of National Housing Bank; concept of mortgage and reverse mortgage; housing loans and mortgage loans, types of mortgage loans</p>
4	Stock Broking and Depository Services
	<p>A) Stock Broking – Meaning, types of stockbrokers, sub-brokers; stock broking in , E-broking – meaning, Indian experience</p> <p>B) Depository Services – Meaning, role of depositories and their services, Advantages of depository system; Functioning of depository system; Depositories in India – NSDL & CSDL; Depository participants (DPs) and their role Custodial services - meaning; obligations and responsibilities of custodians; code of conduct</p>

Master of Commerce (M.Com) Programme
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Course Structure

(To be implemented from Academic Year- 2017-2018)

Semester IV

No. of Courses	Semester IV	Credits
1	<i>Elective Courses (EC)</i>	
	<i>Group A: Advanced Accounting, Corporate Accounting and Financial Management (Any Three out of Five)</i>	
1	Corporate Financial Accounting	06
2	Indirect Tax- Introduction of Goods and Service Tax	06
3	Financial Management	06
4	International Financial Reporting Standards	06
5	Personal Financial Planning	06
Total Credits		18

***Revised Syllabus of Courses of
Master of Commerce (M.Com) Programme at Semester IV
(To be implemented from Academic Year- 2017-2018)***

***Group A: Advanced Accounting, Corporate Accounting and
Financial Management***

1. Corporate Financial Accounting

Modules at a Glance

SN	Modules	No. of Lectures
1	Corporate Financial Reporting	15
2	International Financial Reporting Standards (IFRS) & Ind - AS	15
3	Valuation of Business for Amalgamation & Merger	15
4	Consolidated Financial Statement	15
Total		60

SN	Modules/ Units
1	Corporate Financial Reporting
	<ul style="list-style-type: none"> • Introduction of Financial Reporting • Need for reporting • Contents of Financial Report • Recent trends in Financial reporting
2	International Financial Reporting Standards (IFRS) & Ind - AS
	<ul style="list-style-type: none"> • Accounting Standards (AS) – applicability, interpretation, scope and compliance in India • Introduction to I.F.R.S • Ind – AS • Specific Ind AS: <ul style="list-style-type: none"> Borrowing Costs Operating Segments Earning per share Income Taxes Accounting for fixed assets
3	Valuation of Business for Amalgamation & Merger
	Meaning, Need & Approach Methods of valuation
4	Consolidated Financial Statement
	Meaning, Stand Alone Financial Statements Consolidated Financial statements – Applicability, Advantages & Disadvantages Procedure of Consolidation of Balance-sheet & Profit & Loss Account (Excluding cross holding, Chain Holding & Foreign Subsidiary)

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***Group A: Advanced Accounting, Corporate Accounting and
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**2. Indirect Tax- Introduction of Goods and
Service Tax**

Modules at a Glance

SN	Modules	No. of Lectures
1	Overview of Goods and Service Tax	15
2	Registration under GST	15
3	Collection of Tax under Integrated Goods and Services Tax Act, 2017	10
4	Place of supply of goods or services or both under Integrated Goods and Services Tax Act, 2017	10
5	Payment of GST	10
Total		60

SN	Modules/ Units
1	Overview of Goods and Service Tax
	Introduction and Meaning of GST and IGST Scope of GST Present/old Tax Structure v/s GST GST in Other Countries Existing taxes proposed to be subsumed under GST Principles adopted for subsuming the taxes Dual GST Benefits of GST GST Council GST Network (GSTN) and GST regime Integrated Goods and Services Tax Act, 2017: title and definitions, administration.
2	Registration Under GST
	Rules and Procedure of registration Special provisions relating to casual taxable person and non-resident taxable person Amendment of registration Cancellation of registration Revocation of cancellation of registration
3	Collection of Tax under Integrated Goods and Services Tax Act, 2017
	Sec 5 and Sec 6
4	Place of supply of goods or services or both under Integrated Goods and Services Tax Act, 2017
	Sec 10 and Sec 12
5	Payment of GST
	<ul style="list-style-type: none"> • Introduction • Time of GST Payment • How to make payment • Challan Generation & CPIN • TDS & TCS

Note: Relevant Law/Statute/Rules in force and relevant Standards in force on 1st April immediately preceding commencement of Academic Year is applicable for ensuring examination after relevant year

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Master of Commerce (M.Com) Programme at Semester IV
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***Group A: Advanced Accounting, Corporate Accounting and
Financial Management***

3. Financial Management

Modules at a Glance

SN	Modules	No. of Lectures
1	Types of Financing	12
2	Investment Decisions : Capital Budgeting	12
3	Management of Working Capital	12
4	Financial Planning	12
5	Financial Policy and Corporate Strategy	12
Total		60

SN	Modules/ Units
1	Types of Financing
	<p>Introduction</p> <p>Needs of Finance and Sources: Long Term, Medium Term, Short Term</p> <p>Long Term Sources of Finance</p> <p>Owners Capital / Equity Capital</p> <p>Preference share capital</p> <p>Retained Earning</p> <p>Debentures or Bonds</p> <p>Loans from Financial Institutions / Banks</p> <p>Short Term Sources of Finance</p> <p>Trade Credit</p> <p>Accrued Expenses and Deferred Income</p> <p>Advances From Customers</p> <p>Commercial Papers</p> <p>Bank Advances: Loans, O/D, Clean O/Ds, Cash Credit, Advances against goods, Bills Purchased, Discounted, Advances against documents of title of goods, Advances against supply of bills, Term Loans</p> <p>Inter Corporate Deposits</p> <p>Certificate of Deposits</p> <p>Public Deposits</p>
2	Investment Decisions : Capital Budgeting
	<ul style="list-style-type: none"> • Introduction • Nature of Capital Budgeting • Purpose of Capital Budgeting • Capital Budgeting Process • Types of Capital Investment • Decisions Project Cash Flows and Net profit Approval • Basic Principle of Measuring Project Cash Flows • Increment principle, Long Term Funds Principle, Exclusion of Financial Cost Principle, Post Tax Principle • Probability technique for measurement of cash flow • Capital Budgeting Techniques : Net Return Value; Internal Rate of Return; Profitability Index Methods • A Comparison; Project Selection Under Capital Rationing • (Note: Problems on computation of cash flow, ranking of projects on various techniques, selection and analysis with / without capital rationing. Comparison of IRR with Required rate of return i.e. cut off rate, IRR and mutually exclusive projects with unequal lives, multiple IRR)

SN	Modules/ Units
3	Management of Working Capital
	Meanings, Concepts and policies of working capital Management of working capital Issues in working capital Estimating working capital needs (only Theory) Operating or working capital cycle (only Theory) Management of components of working capital <ul style="list-style-type: none"> • Management of Cash and Marketable Securities: Motives for Holding Cash; Objectives of Cash Management; Factors Determining Cash Needs; Basic Strategies of Cash Management; Cash Management Techniques / Processes; Marketable Securities; and Cash Management Practices in India. • Receivable Management: Objectives; Credit Policies; Credit Terms; and Collection Policies. • Inventory Management: Objectives; and Techniques.
4	Financial Planning
	<ul style="list-style-type: none"> • Introduction • Meaning of Budget • Essentials of a budget, • Types of Budgets • Advantages of Budgeting • Zero Based Budget • (Note: Practical Questions on Sales Budget, Production Budget, Material Budget, Cash Budget and Master Budget)
5	Financial Policy and Corporate Strategy
	<ul style="list-style-type: none"> • Meaning of strategic financial management • Strategic financial decision making framework • Functions of Strategic Financial Management • Financial Planning

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Master of Commerce (M.Com) Programme at Semester IV
(To be implemented from Academic Year- 2017-2018)***

***Group A: Advanced Accounting, Corporate Accounting and
Financial Management***

4. International Financial Reporting Standards

Modules at a Glance

SN	Modules	No. of Lectures
1	Conceptual Foundations of Financial Statements	15
2	Presentation of Financial statements	15
3	Indian Accounting Standards for Assets, Liabilities and Revenue	15
4	Presentation of Single Entity Financial Statements Covered by IFRS Convergence	15
Total		60

SN	Modules/ Units
1	Conceptual Foundations of Financial Statements
	<ul style="list-style-type: none"> • The objective of financial reporting; • The main assumptions; • Qualitative characteristics of financial reporting; • Elements of Financial Statements: recognition and measurement
2	Presentation of Financial statements
	<p>Presentation of financial statements</p> <p>Accounting standards: Role/objectives of accounting standards, Development of accounting standards in India - Requirements of international accounting standards - International organizations engaged in accounting harmonization - IASB - FASB - Role of IASB in developing IFRS</p> <p>IFRS :- Introduction, scope</p> <p>Indian Accounting standards (Ind AS) :</p> <p>Introduction</p> <p>Road map</p> <p>Comparison of Ind AS, IFRS and AS</p> <p>Conceptual framework</p> <p>Definition of financial elements</p> <p>Principles of recognition, measurements, presentation and disclosure.</p> <p>(Theory and Practical)</p>
3	Indian Accounting Standards for Assets, Liabilities and Revenue
	<p>Valuation of Inventories</p> <p>Cash flow statement</p> <p>Accounting for tangible non-current assets</p> <p>Accounting for intangible assets</p> <p>Accounting for impairment of assets</p> <p>Accounting for borrowing costs</p> <p>Investment property</p> <p>Revenue from contracts with customers</p> <p>Income tax</p> <p>Employee benefits</p> <p>Provisions, contingent liabilities and contingent assets</p> <p>(Theory and Practical)</p>
4	Presentation of Single Entity Financial Statements Covered by IFRS Convergence
	<p>Ind AS 1: Accounting policies, Accounting estimates</p> <p>IAS 8 and Ind AS 8- Events after reporting date</p> <p>IAS 10 and Ind AS 10 - Structure and contents of financial statements</p> <p>Preparation of financial statements: Statement of Financial Position (SOFP) - Statement of Profit or Loss (SOPL) - Statement of Changes in Equity (SOCE) - Cash Flow Statement (SOCF) (IAS 7 and Ind AS 7).</p> <p>(Theory and Practical)</p>

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***Group A: Advanced Accounting, Corporate Accounting and
Financial Management***

5. Personal Financial Planning

Modules at a Glance

SN	Modules	No. of Lectures
1	Understanding Personal Finance	15
2	Risk Analysis & Insurance Planning	15
3	Retirement Planning & Employees Benefits	15
4	Investment Planning	15
Total		60

SN	Modules/ Units
1	Understanding Personal Finance
	<p>Introduction</p> <ul style="list-style-type: none"> • Time value of money applications • Personal financial statements, Cash flow and debt management, tools and budgets <p>Money Management</p> <ul style="list-style-type: none"> • Tax planning • Managing Checking and Savings Accounts • Maintaining Good Credit • Credit Cards and Consumer Loans • Vehicle and Other Major Purchases • Obtaining Affordable Housing <p>Income and Asset Protection</p> <ul style="list-style-type: none"> • Managing Property and Liability Risk • Managing Health Expenses
2	Risk Analysis & Insurance Planning
	<ul style="list-style-type: none"> • Risk management and insurance decision in personal financial planning, • Various Insurance Policies and Strategies for General Insurance, Life Insurance, Motor Insurance, Medical Insurance.
3	Retirement Planning & Employees Benefits
	Retirement need analysis techniques, Development of retirement plan, Various retirement schemes such as Employees Provident Fund (EPF), Public Provident Fund (PPF), Superannuation Fund, Gratuity, Other Pension Plan and Post- retirement counselling.
4	Investment Planning
	<p>Risk Return Analysis</p> <p>Investing in Stocks and Bonds ,Mutual Fund, Derivatives, Investing in Real Estate, Asset Allocation, Investment strategies and Portfolio construction and management.</p>