

B. Com. Semester VII

Business Valuation – II Syllabus

Unit	Title	Details of Topic
Unit I	Product Development	Definition, Direction, design and testing of product, Preview of product and launch.
Unit II	Futures, Forwards and Swaps	Forwards, Forward Rate Arrangements, Structure of a swap, Interest Rate Swap, Currency Swap, Commodity Swap, Options- Single Period Options and Multi Period Options, Calls and Puts, Hedging
Unit III	Fixed Income Securities	Primary and Secondary Market, Fixed rate instruments, Floating rate instruments,
Unit IV	Equity Instruments and Hybrid Securities	Valuation of equity shares, Equity options and warrants, Index Futures and Index Options, Currency and Commodity Hybrid Securities, Interest Rate and Equity Hybrid Securities, Interest Rate and Foreign Exchange Rate Hybrid Securities.
Unit V	Corporate Restructuring	Mergers, Acquisitions, Amalgamation, Divestitures, Synergy Value, ESOPs, Business Valuations – different approaches, Financing of corporate restructuring

Books Recommended:

1. Ravindhar Vadapalli: Mergers, Acquisitions and Business Valuations: Excel Books, New Delhi
2. John F Marshall and Vipul K. Bansal: Financial Engineering: PHI New Delhi
3. Donald E Fisher: Security Analysis and Portfolio Management: Pearson, New Delhi
4. Bodie, Kane, Marcus and Mohanty: Investments: Tata McGraw Hill, New Delhi