

PROGRAM	Bachelors of Commerce (Hons)
SEMESTER	V
COURSE TITLE	Mutual Funds
COURSE CODE	04CH0561
COURSE CREDITS	04
COURSE DURATION	48 Hours (48 sessions of 60 minutes each)

COURSE OUTCOMES:

- To provide the knowledge about mutual funds market in India
- To make aware about various mutual funds schemes available for investment
- To make aware about Gold & Debt Exchange Traded Funds
- To develop understanding for Liquid Funds and aspects of taxation in mutual funds
- To provide insights about Mutual Fund Regulatory Body

Teaching and Examination Scheme

Teaching Scheme (Hours)			Credits	Internal Marks (50%)		End-Semester Examination (50%)			Total Marks
Theory	Tutorial	Practical		IA	CSE	Theory	Practical/Viva	Term Work (TW)	
4	0	0	4	30	20	50	0	0	100

Course Contents:

Unit No	Unit / Sub Unit	Sessions
I	Mutual Funds: Introduction to Mutual Funds, Legal Structure of Mutual Funds, Evolution of Mutual Funds, NAV, KYC Players of Mutual Funds, Advantages and Disadvantages of Mutual Funds, Role of Custodian, Registrar and Transfer Agents. New Fund Offers, Procedure for Investing in NFO, Investors Rights and Grievance Redressal System, AMFI & SEBI Guidelines for Mutual Funds	12
II	Mutual Fund Products & Schemes: Types of Funds, Open Ended Fund, Close Ended Fund, Index Fund, Equity, Small, Mid and Large cap Funds, Diversified and Hybrid Funds and Other Schemes. Entry & Exit Load, Expense Ratio, Asset Under Management, Analysis of Portfolio, Investor's preferences towards Mutual Funds Products, Performance of Mutual Funds	12
III	Gold Exchange Traded Funds (ETF) & Debt Funds: Gold Exchange Trade Funds (ETFs): Introduction, features and working of ETFs. Market making with ETFs, Creation of Units, Portfolio Deposit and Cash Components.	11

	Debt Funds: Introduction, Advantage & Disadvantage of Debt Funds, Pricing of Debt Instruments, Risk Involved in Debt Funds. Schemes: Fixed Maturity Plans, Capital Protection Funds, Gilt Funds, Balanced Funds, Monthly Income Plans, Child Benefit Plans	
IV	Liquid Funds Salient features of liquid funds; Floating rate scheme and portfolio churning in liquid funds, Portfolio of Liquid Funds. Taxation Taxation of capital gains; Indexation benefit and FMP.	7
V	Regulations Role and objectives of AMFI; Different types of plans; Systematic Investment Plan (SIP); Systematic Transfer Plan (STP) and Systematic Withdrawal Plan (SWP); Dividend payout.	6

SUGGESTED READINGS:

Text Books:

Sr. No	Author/s	Name of the Book	Publisher	Edition & Year of Publication
T-01	Amitabh Gupta	Mutual Funds in India: A Study of Investment Management	Anmol Publications	Edition - First Year - 2002

Reference Books:

Sr. No	Author/s	Name of the Book	Publisher	Edition & Year of Publication
R-01	Bharati V. Pathak	The Indian Financial System: Markets, Institutions and Services	Pearson Education India	Third Edition Year - 2011
R-02	Sundar Sankaran	Indian Mutual Funds Handbook	Vision Books	Fifth Revised Edition Year - 2018
R-03	NCFM Material	Mutual Funds: A Beginners Module	NSE Academy	Latest