



S.N.R. SONS COLLEGE (Autonomous)

(Affiliated to Bharathiar University)

(Re-Accredited with 'A' Grade by NAAC)

(An ISO 9001:2008 Certified Institution)



S.N.R. College Road, Coimbatore-641 006, Tamil Nadu, India.

Phone: (0422) 2562788 Fax: (0422) 2560387 Website: www.snrsonscollege.org

“Scheme of Examination along with Distribution of Marks and Credits” CBCS PATTERN POST GRADUATE PROGRAMMES SNR Sons College, Coimbatore-641 006

M.Com (FCA) Degree Course

(For the students admitted during the academic year 2016 – 2017 and onwards)

Study Components Course Title with course code	Instructional Hours/ Week	CIA	CE	Total	Credit
I SEMESTER					
Core I –16MFC101 Communicative Skills	4	15	35	50	2
Core II 16MFC102 Economics for Managers	5	30	70	100	4
Core III 16MFC103 Advanced Financial Accounting with Tally	6	30	70	100	5
Core IV –16MFC104 RDBMS and Oracle	4	15	35	50	2
Core V –16MFC105 Financial Markets and Institutions	5	30	70	100	4
Core VI –16MFC106 Computer Practical I	6	30	70	100	3
II SEMESTER					
Core – VII-16MFC201 Research Methods in Finance	5	30	70	100	4
CORE –VIII – 16MFC202 Financial Management	5	30	70	100	4
Core –IX- 16MFC203 Accounting for Managers	5	30	70	100	5
Core – X-16MFC204 OOPs with C++	5	30	70	100	4
Core XI 16MFC205 Computer Practical II –C++	5	40	60	100	3
Elective – I 16MFC206 Insurance and Risk Management	5	30	70	100	4

III SEMESTER					
Core XII – 16MFC301 Direct taxes	6	30	70	100	5
Core XIII- 16MFC302 International Financial Management	6	30	70	100	5
Core XIV- 16MFC303 Corporate Accounting	6	30	70	100	5
Core XV-16MFC304 Visual Basic	5	30	70	100	4
Core XVI- 16MFC305 Computer Practical III- Visual Basic	3	30	70	100	3
Elective – II 16MFC306 Financial Services	5	30	70	100	4
IDC – E-Commerce				100 ^{\$}	3 ^{\$}
IV SEMESTER					
Core – XVII 16MFC401 Applied Cost Accounting	6	30	70	100	5
CORE – XVIII 16MFC402 Investment Management	6	30	70	100	5
Core – XIX 16MFC403 Enterprise Resource Planning	6	30	70	100	4
Core – XX 16MFC404 Institutional Training	-	100	-	100	2
Core XX1-16MFC405 Project Work & Viva voce	-	80	20	100	4

Dr.V.Nirmala Devi
Chairman, Board of Studies
Dept. of B.Com & M.Com(FCA)

List of Elective papers (Can choose any one of the paper as electives)		
Elective – I	A	Insurance and Risk Management
	B	Entrepreneurial Development
	C	Management of Derivatives
Elective – II	A	Financial Services
	B	Indian Stock Exchanges
	C	Software Engineering

Summary						
Subject	Papers	Credit	Total credits	Papers	marks	Total marks
Core (including Project work & Viva voce)	21	2/3/4/5	82	21	50-2 100-19	2000
Electives	2	4	8	2	100	200
IDC	1	3 ^{\$}				100 ^{\$}
Total			90			2200

\$ - NOT INCLUDED IN TOTAL MARKS & CGPA calculations.

Note: Total credits may vary between 90 – 95

16MFC101 - COMMUNICATIVE SKILLS

Semester	I
Credit	3
Max.Marks	CIA-15 CE-35 TOT-50

COURSE OBJECTIVES

To enlighten the students about the basic communication principles and report writing skills

UNIT-I

10

INTRODUCTION TO BUSINESS COMMUNICATION

Business Communication – Objectives, Principles and Scope - Ethics of Communication - Language – Arts - Basics - Punctuation, Grammar and Word usage - Electronic Technology in global business communication: Internet, Fax, e-mail - Work Team Communication - Group Communication - Variables - Solving group problems - Strategies for communicating across culture.

UNIT-II

10

BUSINESS WRITING

Principles of Business Writing - Planning - Drafting - Revising - Formatting – 3Ps of Business Writing (problem, process, product) for Goodwill messages, Routine Messages and Negative news – Aids to correct writing –Essay writing.

UNIT-III

10

REPORT WRITING

Report writing - Characteristics - Purpose - Types - Periodic reports - Situational report - Proposals - Policies and Procedure - Report structure - Writing research and technical reports.

UNIT-IV

10

COMMUNICATION & PERSONALITY

Non-verbal communication - Personal appearance posture - Body language – Presentation Techniques – Case Studies - Visual & Audio Visual aids for Communication –Barriers to communication – Overcoming Barriers to communication.

UNIT-V

10

MEETINGS AND INTERVIEW SKILLS

Conducting Meetings: Procedure - Preparing Agenda, minutes and resolutions – Practicals with respect to conduct of meetings – Secretary Report – Mock Interviews Conducting seminars and conferences:- Procedure of Regulating speech - Evaluating oral presentation – Interview Skills – Resume preparation, Application letters, Testimonial, Reference - Group Discussion – Presentation Skills.

Course Outcome

- 1.Display competence in oral ,written and visual communication
2. After completing the resume workshop, the student will be able to complete a professional resume.

TEXT BOOKS**Total Periods : 50**

1. Krishnamohan&MeeraBannerjee, “Developing Communication Skills”, MicMillan, London, UK 2009

BOOKS FOR REFERENCE

1. Rajendra Paul and Koralahalli, “Business Communication”, S.Chand& Sons Publisher, New Delhi.
2. Lesikar and Flatley, “Basic Business Communication”, TMH Publications, New Delhi 2004

16MFC102- ECONOMICS FOR MANAGERS

Semester	I
Credit	3
Max.Marks	CIA-30 CE-70 TOT-100

COURSE OBJECTIVES

To equip the students with the analytical tools of economics and apply the same to rational managerial decision making to develop economic way of thinking in dealing with practical business problems and challenges.

UNIT-I

12

INTRODUCTION , DEMAND ANALYSIS AND DEMAND FORECASTING

Managerial economics – Meaning, Definition- Nature and Scope of managerial Economics – Managerial Economics and Other subjects – Uses of Managerial Economics – Basic Economic Tools in Managerial Economics – Role of Managerial Economist – Responsibilities of a Managerial Economist- Demand analysis – Meaning, Law of Demand – Demand determinants – Elasticity of demand – Demand distinctions – Demand Forecasting

UNIT-II

12

COST, PRODUCTION AND SUPPLY ANALYSIS

Cost concepts – Cost-Output Relationship – Production Function – Meaning, Types and Importance – Law of Returns – Law of Returns to Scale – Law of Variable Proportion - Supply Analysis – Meaning, Law of Supply- Determinants – Elasticity of Supply

UNIT-III

12

MARKET STRUCTURE

Market structure and price analysis –Types of markets – Price and output Determination under perfect competition – Imperfect competition: – Monopoly – Monopolistic competition – Waste of Monopolistic Competition -Oligopoly – Meaning – Features – Types - Pricing policies and practices.

UNIT-IV

12

PROFIT MANAGEMENT

Nature of Profit - Profit Theories – Functions of Profit – Accounting profit and Economic profit – Measuring Accounting profit – Depreciation – Valuation of Stock – Treatment of Capital Gains and Losses – Profit Policies – Aims of Profit policies .

UNIT-V

12

BUSINESS CYCLE AND ECONOMIC FORECASTING FOR BUSINESS

Business Cycle – Meaning – Features – Phases – Evil Effects of Cyclical Fluctuations on Business Firms – Minimizing Effects of Business Cycle – Economics and Business Forecasting – Uses of Economic Forecasts – Methods of Economic Forecast- Selecting a Forecast – Evaluating a Forecast

Course Outcome

1. Provides knowledge, tools and techniques to make effective economic decisions under conditions of risk and uncertainty.
2. Determine the cost and profit conditions to cover up for the benefits of markets.
3. Intends the understanding of various economics, social, legal and other factors that influence business in India.

TEXT BOOKS**Total Periods : 60**

1. Metha P.L., “ Managerial Economics” Sultan chand& sons , 14th Edition, New Delhi, 2008

BOOKS FOR REFERENCE

1. Varshani R. L., &Maheswari K. L., “ Managerial Economics” JBA Publishers , 22nd Edition, New Delhi,2012
2. Atmanand, “ Managerial Economics” Excel Books (EB) Publication, New Delhi, Reprint 2012.
3. Ahuja. H. L., “ Managerial Economics” S. Chand Publishing, 7th Edition, New Delhi, Reprint 2012.
4. Gupta. G.S., “Managerial Economics” Tata McGraw-Hill Education, 2nd Edition, New Delhi 2011.

16MFC103 - ADVANCED ACCOUNTING

Semester	I
Credit	4
Max.Marks	CIA-30 CE-70 TOT-100

COURSE OBJECTIVES

To impart accounting knowledge as applicable to business

UNIT-I

12

ACCOUNTING FOR INCOMPLETE RECORDS

Accounting for incomplete records-Difference between single entry and double entry system-Defects of single entry-Ascertainment of profit-Statement of affairs method-Statement of affairs Vs.Balancesheet-Conversion method.

UNIT-II

12

DEPRECIATION & INVESTMENT ACCOUNTING

Depreciation-Purpose-Causes of depreciation-Need for providing Depreciation-Methods of Depreciation-Asset Disposal accounting-Investment Accounting-Meaning-nature-Accounting treatment-EX-interest-CUM interest-Quotations.

UNIT-III

12

HIRE PURCHASE AND INSTALLMENT SYSTEM

Hire purchase and instalment purchase system-Definition-Hire purchase agreement-Various Terms-Calculation of interest and cash price-Return of goods-Accounting Treatment-Excluding hire purchase trading account

12

UNIT-IV**DEPARTMENT AND BRANCH ACCOUNTING**

Department accounting-meaning of departments and departmental accounting-Need for departmental accounting-Methods and techniques of departmental accounting-Branch accounting-Meaning-Objective-Types of branches-Debtors system-Stock & debtors system-Wholesale branch system-Independent branches

12

UNIT-V**ACCOUNTING FOR NON PROFIT ORGANISATION**

Accounting for non-profit organisation-introduction-Final accounts of non-profit organisations-Receipts & payments account-Income & expenditure accounts- Balance sheet

Course Outcome

1. Students can adopt themselves to various accounting concepts used in day-to-day activity.
2. Prepare various accounting statement.

TEXT BOOKS**Total Periods : 60**

1. Advanced accountancy vol-I-T.S.Reddy , A.Murthy- Margam publications 2012

BOOKS FOR REFERENCE

1. R. L. Gupta & M. Radhaswamy-Advanced Accountancy- Sultan chand publishers 2014
2. M.A.Arulandam& K.S. Raman-Advanced Accounting-Himalaya publishing house
3. M.C. Shukla,T.S.Grewal-Advanced Accounts- S. Chand&Company Ltd, New Delhi 2013
4. S.K.R.Paul-Advanced Accountancy-new Central Book Agency

Note : Question paper shall cover 80% problems and 20% Theory.

16MFC104 - COMPUTER APPLICATIONS IN BUSINESS

Semester	I
Credit	3
Max.Marks	CIA-15 CE-35 TOT-50

COURSE OBJECTIVES

To inculcate the indept knowledge of uses of computers in buisness

UNIT-I

10

CLASSIFICATION OF DIGITAL COMPUTER SYSTEM

Microcomputers-minicomputer-supercomputers-network computers-memory types-keyboard types-mouse-trackball-game controllers-touch screen-scanners-barcode reader-card reader-digitizer-voice recognition-webcams-digital-cameras-video cameras-optical character recognition-optical mark recognition-intelligent character recognition-magnetic ink character recognition-monitor types-characteristics of a monitor- video standards-speech synthesizers-sound cards and speakers-dumb, smart and intelligent terminals.

10

UNIT-II**AUXILIARY STORAGE DEVICES**

Magnetic tape-magnetic disks-flexible disks-optical disk-blu- ray disc-magneto-optical disk-solid state drive-usb flash drivers-organizational responses- strategic systems-customer focus and service-continuous improvement-just in time –total quality management-better decision-making-ergonomics-business process reengineering-strategic alliances

10

UNIT-III**COMPUTER SOFTWARE**

Introduction-Computer software–hardware/software interaction-classification of software-Systems software-applicationssoftware–operating systems- functions of an operating systems –machine-languages-assembly languages-high-level-Types-procedure-oriented languages-problems-oriented languages-personal computer applications software-query languages and report generators–decision support systems-application generators-natural languages-compilers and interpreters-compilation process.

10

UNIT-IV**DATA PROCESSING AND DATA BASE MANAGEMENT SYSTEMS**

Introduction-Data information and processing–file based data management-database systems-why database –organization of a database-characteristics of data in a database-DBMS-components of a DBMS-advantages of a DBMS-benefits of using a DBMSTypes of DBMS-functions of DBMS- database users.

10

UNIT-V**COMPUTER NETWORKS**

Types of networks-network topology-star topology-ringtopology-linear bus topology-tree topology-network protocols-network architecture-how e-mail works-use e-mail-e-mail names and addresses-mailing basics-how private is the e-mail- ethics-spamming-email advantages-and disadvantages-tips for effective email use-smileys

Course Outcome

1. To get theknowledge of business information through the system

TEXT BOOKS**Total Periods : 60**

1. Alexisleon ,Mathews leon “Computer Applications in business” Vijay Nicole imprints revise edition 2013

BOOKS FOR REFERENCE

1. Dr. R.Parameswaran “Computer Applications in Business” S.Chand revise edition 2013
2. S.V. Srinivasavallabhan “Computer Applications in Business”Sultan Chand & Sons revise editiion 2009

16MFC105 - FINANCIAL MARKETS AND INSTITUTIONS

Semester	I
Credit	4
Max.Marks	CIA-30 CE-70 TOT-100

COURSE OBJECTIVES

This course aims at acquainting the students with the working of financial markets and institutions in India.

UNIT-I 10**FINANCIAL SYSTEM IN INDIA**

Financial system in India – Structure of financial markets – Components of Financial Markets – Money market — Financial intermediaries in India – Banking and Non-Banking Companies.

UNIT-II 10**MONEY MARKET**

Money market – Call money market – Treasury Bills Markets – Commercial Markets – Markets for discount market – Market for financial Guarantees – Industrial and Government Securities Market.

UNIT-III 10**CAPITAL MARKET & STOCK EXCHANGE**

Capital market – Stock exchange – Organisation and functions – Listing of securities – Trading in stock exchange – Dealers in stock exchange – Economic and speculative dealings. SEBI – NSE – BSE – OTCEI.

UNIT-IV 10**COMMERCIAL BANKING**

Functions of commercial banks – Creation of Credit – Limitations – Central Banking – Functions – Credit control Measures – Credit card – ATM – E-banking – RTGS.

UNIT-V 10**DEVELOPMENT BANK OF INDIA**

Development Banks – IFCI – National Housing Bank – State Financial Corporation – Small Industries Development Bank of India.

Course Outcome

1. Students can select the best investment option in money market.
2. Students will be able to explain how regulation, inflation, and technology influence the development of financial institutions.

TEXT BOOKS**Total Periods : 50**

1. E. Gordon & Dr. K. Natarajan-Financial markets & Services - Himalaya publishing house

BOOKS FOR REFERENCE

1. Dr. K. Nirmala Prasad & J. Chandendess “Banking & Financial System”
2. L.M. Bhole-Financial Institutions and Markets - Tata M.C.Graw hill
3. M.Y. Khan-Indian financial theory and practice - Kalyani publishers

16MFC106 - COMPUTER PRACTICAL – I

Semester	I
Credit	3
Max.Marks	CIA-30 CE-70 TOT-100

MS-Word, MS-Excel – MS Power Point**I- MS-Word**

1. Creation of invitation for board meeting using mail merge
2. Preparing for class time table (using different table tools)
3. Invitation designing using different formatting option
4. Preparing resume using template options
5. Newsletter preparation using column drop cap header and footer

II- MS-Excel

1. Preparation of consolidated sales report
2. Preparation of employee efficiency analysis report
3. Pictorial representation of income from capital market
4. calculation of loans with different duration
5. calculation of investment or annuity
6. calculation of compound interest
7. calculation of depreciation
8. calculation of loan amortization
9. calculation of performance of the student using result, rank and class
10. working with filter function

MS Power Point

1. To prepare department inauguration
2. To Product advertisement
3. linking “Slides” in power point presentation
4. Preparing a presentation for organizational chart
5. Preparing a presentation about department slide show

SECOND SEMESTER
16MFC201 - RESEARCH METHODS IN FINANCE

Semester	II
Credit	4
Max.Marks	CIA-30 CE-70 TOT-100

COURSE OBJECTIVES

This course aims at developing an understanding of the applications of research techniques and methods in finance.

UNIT-I 10

INTRODUCTION TO RESEARCH

Research – Meaning and Definition – Types of Research – Research in finance – Nature and Scope – Objectives of research in finance.

UNIT-II 10

RESEARCH PROBLEM ,DATA TYPES &SAMPLING

Defining the research problem – Formulation of research problem – Identification and Selection of problems in finance – Research design in finance – Sources of data – Primary & Secondary data- Sampling - Sampling Methods – Selection of samples.

UNIT-III 10

SECONDARY DATA AND ITS ROLE IN FINANCE

Role of Secondary data in financial research – Analysis and Interpretations - Steps in Processing of data – Editing - Coding and Tabulation of data – Major areas of research in finance – Capital structure – Cost of capital – Working Capital Management – Financial performance analysis – Security analysis & Portfolio Management.

UNIT-IV 10

TESTS OF SIGNIFICANCE

Test of significance – Hypotheses – Formulation of hypotheses – Correlation and Regression analysis – ‘ t ‘ test – ‘ F ‘ test – Alpha test – Beta test – Chi –square test.

UNIT-V 10

REPORT WRITING

Report writing – Steps to be followed in report writing – Layout of the research report – Types of report – Contents and style of report in finance – Executive Summary - Precaution to be taken – Evaluation of report.

Course Outcome

1. Student can prepare the end results of the structure or processes of a existing system by creating a proposed system.
2. Design a Qualitative & Quantitative Study as required for today’s forum.

TEXT BOOKS

1. C.R. Kothari, “Research Methodology”, Himalaya Publishing House, Mumbai

Total Periods : 50

BOOKS FOR REFERENCE

1. Donald R. Cooper, ”Research Methodology”
2. S.P. Gupta, “Statistical Methods”, S.Chand& Sons Publisher, New Delhi.
3. Methodology and Techniques of Social Research- Wikinson and Bhankarkar

Note: Question paper shall be covered 60% theory and 40% Problems.

16MFC202 - FINANCIAL MANAGEMENT

Semester	II
Credit	4
Max.Marks	CIA-30 CE-70 TOT-100

COURSE OBJECTIVES

The objectives of this course is to help students understand the conceptual framework of financial management it is also to provide exposure to the process of managing the finance function.

UNIT-I

12

INTRODUCTION TO FINANCIAL MANAGEMENT

Nature – Scope of Financial Management – Objectives – Finance Functions – Relationship between Risk and Return – Role and Functions of Financial Manager – Time Value of Money.

UNIT-II

12

COST OF CAPITAL & CAPITAL BUDGETING

Cost of Capital – Meaning and Importance – Computation of Cost of Capital – Cost of Debt, Preference, Equity and Retained Earnings – Weighted Average Cost of Capital – Capital Budgeting – Process – Traditional Methods – Discounted Methods.

UNIT-III

12

LEVERAGE ANALYSIS & CAPITAL STRUCTURE

Leverages – Meaning and Types – Financial Leverage – EBIT – EPS Analysis – Operating Leverage – Financial, Business, Operating risks – Theories of Capital Structure – Determinants of Capital Structure – Net income Approach – Net Operating Income Approach – MM Hypothesis.

UNIT-IV

12

DIVIDEND THEORIES

Dividend Theories – Walters Model – Gordon & MM Models – Policy and Forms – Determinants of Dividend Policy.

UNIT-V

12

WORKING CAPITAL MANAGEMENT

Management of Working Capital – Concepts – Importance – Determinants and Computation of Working Capital – Management of Cash, Inventory and Receivables.

Course Outcome

1. Apply techniques to project financial statements for forecasting long-term financial needs.
2. Identify the major sources of short-term financing available to the firm.

TEXT BOOKS**Total Periods : 60**

1. Khan & Jain “Financial Management” Tata McGraw-Hill Education

BOOKS FOR REFERENCE

1. R.K. Sharma & Shashi K. Gupta “Financial Management” Kalyani publishers
2. I.M. Pandey “Financial Management” Vikas Publishing House Pvt Limited, 2009
3. James Van Horne “Financial Management” Prentice Hall International, 1989
4. Gitman “Financial Management” West Publishing Company, 1984

Note: Question Paper shall cover 60% Problems and 40% Theory

16MFC203 - ACCOUNTING FOR MANAGERS

Semester	II
Credit	5
Max.Marks	CIA-30 CE-70 TOT-100

COURSE OBJECTIVES

This course is to develop an insight of postulates, principles and techniques of accounting and utilization of financial and accounting information for planning, decision making, and control.

UNIT-I

13

INTRODUCTION TO MANAGEMENT ACCOUNTING

Accounting for Managers – Introduction – Nature and Scope – Objectives– Functions – Need and Importance – Limitations – Distinction between Financial Accounting and Management Accounting – Distinction between Cost Accounting and Management Accounting - EVA.

UNIT-II

13

FINANCIAL STATEMENT ANALYSIS

Analysis and Interpretation of Financial Statements – Devices of Financial Analysis – Comparative Statements – Common size Statements – Trend Analysis – Ratio Analysis.

UNIT-III

13

FUND FLOW STATEMENT & CASH FLOW STATEMENT

Statement of Changes in Financial Position – Introduction – Fund Flow Statement – Procedures – Cash Flow – Classification – Funds Flow Vs. Cash Flow Statement – Procedures for Preparation.

UNIT-IV

13

BUDGETING & BUDGETARY CONTROL

Budgeting and Budgetary Control – Meaning and Nature – Objective – Classification and types of Budgets – Sales budget – Production Budget – Flexible Budget – Cash Budget – Zero Based budgeting.

UNIT-V

13

Marginal Costing

Marginal Costing – Meaning & Definitions – Techniques – Applications of Marginal Costing for Decision Making – Break Even Analysis – Standard Costing and Variance Analysis.

Course Outcome

1. Student can identify the source and use of funds in an organisation.
2. Plan the cost expenses using various budgeting systems to increase the revenue sources.

TEXT BOOKS**Total Periods : 65**

1. R.K. Sharma & Shashi K. Gupta-Management Accounting - Kalyani publishers 13th edition 2014

BOOKS FOR REFERENCE

1. Dr. S.N. Maheswari "Management Accounting" Sultan Chand & Sons revise edition 2009
2. M.N. Arora "Management Accounting" Vikas Publishing House Pvt Limited, 2015
3. I.M. Pandey "Management Accounting" Vikas Publishing House Pvt Limited, 2009
4. Manmohan Goyal "Management Accounting" Sahitya Bhavan, Agra.

Note: Question paper shall cover 80% problems and 20% Theory.

16MFC204 - OBJECT ORIENTED PROGRAMMING IN C++

Semester	II
Credit	4
Max.Marks	CIA-30 CE-70 TOT-100

COURSE OBJECTIVES

This course enables students to have an insight on application of Object oriented Programming in C++.

UNIT-I

10

BASIC CONCEPTS IN OOPS

Principles of Object Oriented Programming (OOP) – Software Evaluation - Procedure and OOP Paradigm - Basic Concepts and Benefits of OOP - Object Oriented Languages(OOL) - Applications of OOP.

UNIT-II

10

APPLICATIONS OF C++

Introduction to C++ - Applications of C++ - C++ Statements - Structure of C++ Program – Tokens - Keywords - Identifiers - Basic and User Defined Data Types – Derived Data Types - Operators in C++ - Manipulators - Expressions- Control Structures - Functions in C++ - Main Function - Function Prototyping – Call-by- Reference – Return-by-Reference – In-line Functions - Function Overloading - Friend and Virtual Functions.

UNIT-III

10

CLASS AND OBJECTS

Classes and Objects - Specifying a Class - Defining Member Functions - Nesting of Member Functions - Private Member Functions - Arrays within a Class - Static Data Members - Static Member Functions - Array of Objects – Friendly Functions - Constructors – Types of Constructors - Constructing Two-dimensional Arrays - Destructors.

UNIT-IV

10

OVER LOADING FACILITIES

Operator Overloading - Defining Operator Overloading - Overloading Unary and Binary Operators - Overloading Binary Operators using Friends - Manipulation of String using Operators - Types of Conversions - Inheritance – Types of Inheritance - Virtual Base Classes - Abstract Classes.

UNIT-V

10

POINTERS TO OBJECTS

Pointers - Pointers to Objects - Pointers to Derived Classes - Virtual Functions – Managing Console I/O Operations – C++ Stream Classes - Working with Files - Classes for File Stream Operations – Opening and Closing a File - File Pointers and their Manipulations - Sequential I/O Operations.

Course Outcome

1. Student can create a financial programming platform with low memory usage.
2. Understand basic programming concepts with respect to system design.

TEXT BOOKS**Total Periods : 50**

1. E. Balagurusamy-Object Oriented Programming with C++ - Tata M.C.Graw hill, 6th edition

BOOKS FOR REFERENCE

1. D. Ravichandran.”Programming with C++ “ Tata McGraw-Hill Education, 2002
2. K.R. Venugopal, Rajkumar, T. Ravishankar “Mastering C++ “Tata McGraw-Hill Education, 2009
3. AshokN. Kamthane-Object Oriented Programming with ANSI & Turbo C++-pearson education Singapore pvt ltd.2009

16MFC205 - COMPUTER PRACTICAL – II

Semester	II
Credit	3
Max.Marks	CIA-30 CE-70 TOT-100

C++ - Tally

I - C++

1. Calculation of simple interest and compound interest
2. Calculation of breakeven point (BEP)
3. Wages calculation models
4. Power tariff calculation model for industry
5. Estimation of working capital requirement
6. Calculation of cost of capital
7. Preparing student mark sheet
8. Calculation of bonus calculation
9. Calculation of stock turnover
10. Long term solvency ratio
 - i)Debt –equity ratio ii)Shareholders equity ratio iii) Debt to bet worth ratio iv)Capital Gearing ratio v)Fixed assets to long term

II - Tally

1. Ledger creation
2. Preparation of trial balance
3. Preparation of bank reconciliation statement
4. Preparation of trading profit and loss A/C & Balance sheet with adjustments
5. Calculation of Ratio Analysis
6. Cash flow & Funds flow preparation –techniques

Elective – I
16MFC206 - INSURANCE AND RISK MANAGEMENT

Semester	II
Credit	4
Max.Marks	CIA-30 CE-70 TOT-100

COURSE OBJECTIVES

This course enables the students to know principles and practices of insurance

UNIT-I 10

INTRODUCTION TO INSURANCE

Introduction to Insurance: Role of Insurance – Characteristics of an Insurable Risk – Principles of Insurance – Reinsurance – Double Insurance – IT in Insurance

UNIT-II 10

INSURANCE INDUSTRY AND IRDA REGULATIONS

Indian Insurance Industry – Reforms – Private Players to Indian Insurance Market – IRDA Regulations: For Licensing of Insurance Agents – For Protection of Policy Holders Interest. Actuary – Meaning – SOA

UNIT-III 10

LIFE AND NON LIFE INSURANCE

Insurance Contract: Life Insurance Contract – Features, Policy Conditions and Products; Non – Life Insurance: Fire and Marine - Features, Policy Conditions and Products. Group, Health and Social Insurance – Schemes.

UNIT-IV 10

RISK MANAGEMENT

Introduction to Risk Management – Concept of Risk – Types of Risk – Principles of Risk Management – Risk Management process – Objectives of Risk Management

UNIT-V 10

RISK MANAGEMENT & CONTROL

Risk management and control – Methods of Risk management – Risk management by individuals and corporations – Tools for Controlling Risk

Course Outcome

1. Student can differentiate on various investment schemes of insurance.
2. Plan the investment according to the current prevailing schemes.

TEXT BOOKS

Total Periods : 50

1. Dr. P.K.Gupta, “Insurance and Risk Management”, Himalaya Publishing House, Mumbai.

BOOKS FOR REFERENCE

1. Alka Mittal and S.L Gupta, “Principles of Insurance and Risk Management”, S.Chand& Sons Publisher, New Delhi.
2. NaliniPravaTripathy and PrabirPai, “Insurance – Theory and Practice”, Prentice Hall Pvt Ltd, New Delhi
3. Mark S. Dorfman, “Introduction to Risk Management and Insurance”, Prentice Hall Pvt Ltd, New Delhi

Elective – I**16MFC207 - FINANCIAL SERVICES**

Semester	II
Credit	4
Max.Marks	CIA-30 CE-70 TOT-100

COURSE OBJECTIVES

To familiarize students with the different types of financial services and their framework.

UNIT-I 10**MERCHANT BANKING**

Merchant Banking – Introduction – Meaning – Origin – Registration – Scope – Functions – Issue Management – SEBI Guidelines on Merchant Banking – Credit Cards – Debit Cards – ATM.

UNIT-II 10**MUTUAL FUND AND ORIGIN**

Mutual Fund – Introduction – Meaning – Mutual Funds in India – Objectives – Benefits – Types of Mutual Funds – Mutual Fund Organisation – Growth of Mutual Fund.

UNIT-III 10**LEASE MARKET IN INDIA**

Leasing – Introduction – Evolution of Leasing – Concept and Classification – Advantages and disadvantages of Leasing – Lease Market in India – Current Scenario.

UNIT-IV 10**HIRE PURCHASE**

Hire Purchase – Introduction – Features of Hire purchase – Hire Purchase Vs Leasing – Hire Purchase Agreement – Requirements of a valid Hire Purchase Agreement – Rights and Obligations of Hirer and Hire Vendor.

UNIT-V 10**FACTORING IN INDIA**

Factoring – Introduction – Evaluation – Meaning – Factoring in India – Mechanism – Types – Significance – Advantages and Disadvantages – Forfaiting – Meaning – General aspects – Factoring Vs Forfaiting.

Course Outcome

1. Student can understand the basic guidelines of SEBI regarding various financial service providers in the country.
2. Select an effective financial instrument for exchange of currency with respect to trade and commerce.

TEXT BOOKS

1. Financial Services

Total Periods : 50
- D. Joseph Anbarasu, V.K. Boominathan, P. Manoharan & G. Gnanaraj

BOOKS FOR REFERENCE

1. Financial Services
2. Indian Financial System
3. Financial Services

- M.Y. Khan Tata MC-Graw Hill education 4th edition
- H.R. Machiraju Vikas Publishing House Pvt Limited, 01-Nov-2009
- Gurusamy MC-Graw Hill education 2nd edition

Elective – I**16MFC208 - MANAGEMENT OF DERIVATIVES**

Semester	II
Credit	4
Max.Marks	CIA-30 CE-70 TOT-100

COURSE OBJECTIVES

This course is to give an in depth knowledge of the functioning of derivatives securities market.

UNIT-I 10**INTRODUCTION TO DERIVATIVES**

Derivatives – Introduction – Types of Derivatives – Options – Future contracts – Swaps – Participants in the Derivatives – Market makers – Hedgers – Speculators – Arbitraders – Uses of Derivatives – Risk Management – Income generation – Financial Engineering.

UNIT-II 10**OPTIONS**

Options – Terminology – Types – Characteristics of options – Factors affecting option prices –Option Greeks - Option Strategies – Option Pricing – Credit Derivatives.

UNIT-III 10**FORWARDS AND FUTURES**

Forwards and Futures – Characteristics of Forward Contracts – Determining Forward Prices – Futures – Types of Future Contracts – Characteristics – Forwards Vs futures – Functions of Future markets – Pricing of futures – Advantages and Disadvantages of Futures – Forwards rate Agreements.

UNIT-IV 10**SWAPS**

Swaps – Evolution of Swaps – Types of Swaps – Interest Rate Swaps – Currency swaps – Swap Pricing – Uses of Swaps – Other Derivative Assets.

UNIT-V 10**RISK IN DERIVATIVES**

Risk in Derivatives – Financial Engineering – Gamma Risk – Credit Risk – Market Risk – Liquidity Risk – Operational Risk – Legal Risk – Managed Futures – Managing Company Risk.

Course Outcome

1. Students can analyse the pricing of contracts to be signed or invested by the organisation.
2. Plan the cost of investment by analysing the future rise or fall in the price of derivatives based on the market conditions.

TEXT BOOKS**Total Periods : 50**

1. P. VijayaBhaskar&B.Mahapatr “Derivative simplified” SAGE Publications Pvt. Ltd; 1 edition (February 24, 2003)

BOOKS FOR REFERENCE

1. Robert A.Strong, “Derivative an Introduction”,Thomson/South-Western, 2005
2. Robert Jarrow & Stuart Turnbull, “Derivative Securities”,South-Western College Pub., 1996
3. T.V. Somanathan,“Derivatives”,Tata MC-Graw Hill education

CASE STUDIES IN FINANCE

The main aim of introducing “Case Studies in Finance” is to develop the inner skills and talents of the students in application of subject matter in practice. In this regard, each student is given with a set of five cases for the purpose of analysis and presentation under the guidance of a faculty member. At the end, they are expected to submit a report on it. The report submitted by the students is evaluated under three categories namely Exemplary / Very Good / Good.

16MFC301 - DIRECT TAXES

Semester	III
Credit	5
Subject Type	Core
Max.Marks	CIA – 30 CE - 70 TOTAL -100

COURSE OBJECTIVE

- To gain knowledge about the direct tax and to provide an insight into the procedural aspects for assessment of tax liability.

UNIT – I INTRODUCTION

12

Income Tax Act – Definition – Income – Agricultural Income – Assesse – Previous year – Assessment year – Residential Status – Scope of Total Income – Capital and Revenue – Receipts and Expenditure – Exempted Incomes.

UNIT – II INCOME FROM SALARIES AND INCOME FROM HOUSE PROPERTY

12

Computation of Income from Salaries and Income from House Property.

UNIT – III PROFITS AND GAINS OF BUSINESS OR PROFESSION-CAPITAL GAIN

12

Computation of Profits and Gains of Business or Profession – Calculation of Capital Gain.

UNIT – IV INCOME FROM OTHER SOURCES

12

Computation of Income from Other Sources – Set-off and carry Forward of Losses - Deduction from Gross Total Income – Assessment of Individuals.

UNIT – V INCOME TAX AUTHORITIES

12

Procedure for Assessment – Tax Deducted at Source (TDS) – Residents and to Non – Residents – Tax collected at Source. International Taxation – Basic concepts (Section 90, 91 & 92).

NOTE: Question Paper shall cover 40% Theory and 60% Problems.

Total hours - 60

Course Outcome

On the successful completion of this course the student will be able to

- Understand the basic concepts of income tax and residential status.
- Helps to gain knowledge in computation of income from salary, house property, Business/profession, Capital gain & Income from other sources
- Acquire Knowledge about procedure for Assessment and related concepts.

TEXT BOOK

- Gaur & Narang, “Income Tax Law & Practice”, DP Kalyani Publishers, Latest Edition, New Delhi, 45th edition 2017

BOOKS FOR REFERENCE

- M.Jeevrathinam & C.Vijay Vishnu Kumar, 'Income Tax Law & Practice', 7th Edition, 2017
- N.Hariharan, 'Income Tax Law & Practice' Tata McGraw Hill, 11th Edition 2017

Prepared By

Approved By

16MFC302-INTERNATIONAL FINANCIAL MANAGEMENT

Semester	III
Credit	5
Subject Type	Core
Max.Marks	CIA – 30 CE - 70 TOTAL -100

COURSE OBJECTIVE

- The objective of this course is to determine of exchange rates, and their relationship with interest rates

UNIT – I -INTRODUCTION

12

International finance – Scope – Finance functions – Balance of Payment (BOP) –Meaning and Definition – Accounting principles – International Exchange System – Fixed and Floating – Determination of Exchange Rates.

UNIT – II -INTERNATIONAL FINANCIAL MARKET

12

International Financial Market – Euro-Currency market- Characteristics - Euro bonds – Syndicated Loans – Euro Commercial Paper – Euro Credit – Euro-Currency Deposits – Euro Notes – Euro Issues – Off shore Banking – Foreign Exchange Market – Structure – Types of Transactions – Quotations.

UNIT – III -INTERNATIONAL FINANCIAL INSTITUTIONS

12

International Financial Institutions – IMF – SDR – International Financial Corporation – International Development Association – Asian Development Bank – The World Bank – International Debt Crisis – Debt Problem of Developing.

UNIT – IV -FOREIGN EXCHANGE MARKET

12

Foreign Exchange Market – Nature – Foreign Exchange Rates – Spot and Forward Exchange Rates – SWAPS and Interest Parity – Exchange Rate System prior to IMF – Determination and Forecasting of Exchange Rate.

UNIT – V CURRENCY OPTIONS

12

Currency Options – Meaning and Importance – Future Options – Price Quotations – Option Pricing Methods.

Total Period - 60

COURSE OUTCOME

- Understand the concept of international finance
- Explain about the importance of Balance of Payment
- Understand international capital and foreign exchange market
- Apply the processes and applications of International Financial Market and International Financial Institutions
- Describe the significance of currency and future options

Text Books

- G. Jeevanandham ,'Foreign Exchange and Risk Management ',Sulthan Chand & Sons16th Edition 2015

Books for Reference:

- Apte. PG., 'International Financial Management', Tata McGraw Hill,6th Edition 2011
- Vyuptakesh Sharan, 'International Financial Management',PHI, 6th Edition 2012

P. Anand

Prepared By

VA

Approved By

16MFC303-CORPORATE ACCOUNTING

Semester	III
Credit	5
Subject Type	Core
Max.Marks	CIA – 30 CE - 70 TOTAL -100

Course Objective

- The objective of this course is to enable the students to understand about the legal compliance of companies Act

UNIT – I PROFIT PRIOR TO INCORPORATION AND FINAL ACCOUNTS 12

Preparation of Final accounts – Schedule VI Part I and Part II – Profit prior to incorporation – Managerial remuneration – Dividend declaration out of the past and the current profits – Issue of Bonus shares – Preparation of Balance Sheet.

UNIT – II AMALGAMATION – ABSORPTION- INTERNAL RECONSTRUCTION 12

Amalgamation –Types of Amalgamation-Preparation of Purchase Consideration –Accounting treatment -Journal entries in the books of transferor and transferee company. Absorption (Excluding inter – company holdings) – External reconstruction – Internal reconstruction (Excluding scheme of reconstruction).

UNIT – III -HOLDING COMPANY ACCOUNTS 12

Holding company accounts –meaning – advantages and disadvantages – calculation of minority interest – cost of control – capital profit – revenue profit – goodwill- treatment of unrealised profit- contingent liability – treatment of dividend (excluding inter-company holdings) – Liquidation of companies- meaning of liquidation- modes of liquidation-Order of payment – preparation of liquidator's final statement of accounts.

UNIT – IV ACCOUNTS OF BANKING COMPANIES AND INSURANCE COMPANIES 12

Accounts of Banking companies –Preparation of Profit & loss Account – preparation of Balance Sheet Insurance Companies –Life Insurance companies and General Insurance Companies- Preparation of Profit & Loss Account, Preparation of Profit & Loss Appropriation Account and Balance Sheet

UNIT – V INFLATION ACCOUNTING –HUMAN RESOURCE ACCOUNTING (THEORY ONLY) 12

Inflation accounting – Meaning – Approaches to price level accounting – Types – Advantages and disadvantages .

Human resource accounting- Objectives – valuation of Human Resources – Types- Problems and Limitations of Human Resource Accounting– Responsibility accounting.

Note: Question paper shall cover 20% Theory and 80% Problems.

Total hours-60

Course Outcome

On the successful completion of the course the student will be able to

- Understand the legal requirements of final accounts
- Enhance his/her knowledge on amalgamation
- Enhance his/her knowledge on banking company accounts
- Increase the capability about insurance company accounts
- Enhance his capability on inflation and human resource accounting

TEXT BOOK

- Jain & Narang , ' Advanced Accountancy : Corporate Accounting Volume II', Kalyani Publishers,2014

BOOKS FOR REFERENCE

- S C Gupta , T S Grewal & M C Shukla, “Advanced Accounts”, Vol–I, S.Chand & Company, New Delhi ,19th Edition 2016
- R.L Gupta and Radhaswamy, 'Advanced Accounting ”, Sultan Chand & Sons, 13th edition ,Reprint 2014



Prepared By



Approved By

16MFC304-VISUAL BASIC

Semester	III
Credit	4
Subject Type	Core
Max.Marks	CIA – 30 CE - 70 TOTAL -100

COURSE OBJECTIVE

- The objective of the course is to cover visual programming skills needed for modern software development

UNIT – I INTRODUCTION

10

Introduction to Visual Basic – GUI – Integrated Development Environment – Introduction to Forms, Common Properties, Methods and Events – Introduction to Visual Basic Programming – Variables, Constants and Operators.

UNIT – II INTRINSIC CONTROLS

10

Intrinsic Controls: Pointer, Label, Frame, Command button, Option button, Check box, Combo box, HS Scroll bar, Timer, Dir List box, Shape, Image, Picture box, Text box, List box, VS Scroll bar, Drive list box, File list box, Line controls -OLE Adding new controls to the form.

UNIT – III CONTROL STRUCTURES

10

Control structures: If/Then, If/Then/Else, Select case – Looping structure: Do.. While, Do.. Until, For.. Next. Arrays - Multidimensional array – control arrays – Sub procedures and function procedures – Strings, Dates and Times.

UNIT – IV ENTERPRISE CONTROLS

10

Enterprise controls: Menu editor – SDI and MDI forms – Introduction to database: Visual database Tools – Creating tables in access – Data bound controls – DAO, RDO, ADO – Validating data.

UNIT - V DATABASE PROGRAMMING

10

Database Programming: SQL basics – Tables and reports – Data Grid control – Flex Grid control – Data report designer.

TOTAL PERIODS- 50

COURSE OUTCOME

- Demonstrate fundamental skills in utilizing the tools of a visual environment in terms of the set of
- Explain and use of events for producing event-driven application
- Implement SDI and MDI applications while using forms, dialogs, and other types of GUI Components
- Implement syntax rules in Visual Basic programs.
- Explain variables and data types used in program development.
- Write and apply loop structures to perform repetitive tasks.
- Write Windows applications using forms, controls, and events

Text Book

- H.M.Deitel., P.J.Deital and T.R.Nieto, “Visual Basic 6 – How to Program”, Prentice Hall Pvt Ltd, New Delhi , 6th Edition 2012

Books for Reference

- Julia Case Bradley & Anita C.Millspaugh, “Programming in Visual Basic 6.0”, Tata McGraw Hill International Editions,2002 .
- Bryon Newsome,’ Beginning Visual Basic’ , 2015


Prepared By


Approved By

16MFC305- Computer Practicals -III

Visual Basic

Semester	III
Credit	3
Subject Type	Core
Max.Marks	CIA – 30 CE - 70 TOTAL -100

Course Objective:

- This course introduces computer programming using the Visual BASIC programming language with object-oriented programming principles

List of Programs

1. Write a VB program to use Menu Editor for adding a picture and also increase and decrease the height and width of the image box, option button & check box.
2. Write a VB program to prepare a pay slip.
3. Write a VB program to calculate depreciation.
4. Write a VB program to calculate Various Leverages.
5. Write a VB program to find the PV and FV by using Financial Functions.
6. Write a VB program to use MDI Form and include the image list control.
7. Write a VB program to find the currency conversion.
8. Program to compute cost of capital using Finance function.
9. Program to design advertisement copy using Image and Picture, File, Drive and Directory.
10. Program to prepare Capital Budget using Option Button and check box.
11. Design a form to link it with inventory management table from database.
12. Design a form using option button, combo box, and list box for preparing a supermarket bill.
13. Program to create customer database and prepare report using Flex Grid control and common control.
14. Program to create student database and prepare report using ADO control and common control.

Total Periods- 30

COURSE OUTCOME

Upon successful completion of this course the student will be able to

- Design, create, build, and debug Visual Basic applications
- Apply arithmetic operations for displaying numeric output. f. Write and apply decision structures for determining different operations.
- Write and apply loop structures to perform repetitive tasks.
- Create, compile, and execute simple Windows Forms

TEXT BOOK

- Ying Bai, 'Practical Database Programming with Visual Basic.NET', 2nd Edition 2012



Prepared By



Approved By

16MFC306-FINANCIAL SERVICES

Semester	III
Credit	4
Paper Type	Elective
Max.Marks	CIA – 30 CE - 70 TOTAL -100

COURSE OBJECTIVE

To enable the student to know the different financial services available in the market.

UNIT I -STRUCTURE OF FINANCIAL SYSTEM AND MERCHANT BANKING 10

Structure of financial system – financial services - An Overview of types of non-bank financial Services and Banking Services - Merchant Banking – Functions and services – Guidelines of RBI and SEBI regarding merchant banking

UNIT II MUTUAL FUNDS 10

Mutual Funds – Concept, Origin and Regulation - Types of Mutual Fund Schemes – Institutions involved in Mutual Funds - UTI - LIC - Commercial banks - Private Sector Mutual Fund - Need and Functions of Asset Management Companies [AMC]

UNIT III LEASE FINANCING 10

Lease Financing - Concepts and Classifications, Significance and Limitations –Funding aspects of Leasing - ICAI Guidelines. Hire Purchase Financing and Consumer Credit - Meaning –Types - Legal frame Work

UNIT FACTORING AND HOUSING FINANCE 10

Factoring – Types – Mechanism – Forfeiting – Parties - Mechanism – Venture Capital Financing-Meaning and Types -SEBI Guidelines-Housing Finance -NHB Directions and Guidelines-Housing Finance Scheme–Housing finance contracts - Funding of HFCs -Insurance Services- Major Players – Reforms in insurance sector-Malhotra Committee Frame Work.

UNIT V CREDIT RATING 10

Credit rating – Objectives – Institutions – Purpose and procedure of rating - Venture Capital – Characteristics - Schemes.

Total Period - 50

COURSE OUTCOME

- Gain knowledge on the structure and functioning of financial system
- Bring out the application of merchant banking activities.
- Exposes the understanding on Mutual funds and lease financing
- Ability to gain knowledge about factoring and housing finance
- Evaluate the methodology of credit rating

TEXT BOOK

- Dr. R.Gurusamy , 'Essentials of Financial Services,' , Tata McGraw Hill Companies, 2009,
- L.M.Bhole & Jithendra Mahakud,' Financial Institutions and Markets', , Tata McGraw Hill Publication, 5th Edition 2007

BOOKS FOR REFERENCE:

- M.Y.Khan,' Financial Services', ,Tata Mc. Graw Hill Publishing, 3rd Edition.
- Joseph Anbarasu et.al, (2008), Financial Services, Sultan Chand and Sons, New Delhi


Prepared By


Approved By

16MFC206- INDIAN STOCK EXCHANGES

Semester	III
Credit	4
Subject Type	Core
Max.Marks	CIA – 30 CE - 70 TOTAL -100

COURSE OBJECTIVE

- The objective of the course is to develop skills and competency in stock market operations.

UNIT I - STOCK EXCHANGE

10

Stock Exchange-Meaning and Functions – World's Stock Exchanges – Indian Stock Exchanges-Origin and Growth-Organisation Structure-Mode of Organisation-Membership-Stock Exchange Traders – Stock Exchange Trading-Jobbers Vs. Brokers-Stock Exchange Dealings- Trading of Securities.

UNIT II - REGULATORY FRAMEWORK

10

Stock Exchange Regulatory Framework-Under the SEBI Act, BSCC Act, Defence of India Rule, Capital Issues Control Act 1947, Securities Contract Act 1956, Securities Contracts Rules 1957 – Profile of Indian Stock Exchanges-BSE,NSE, etc., - Restructuring Indian Stock Exchanges-Demutualization.

UNIT III -LISTING OF SECURITIES

10

Listing-Meaning, Characteristics, Steps, Legal provisions, Benefits, Consequences of Non-Listing – Delisting – Insider Trading – Speculation- Speculation Vs. Gambling-Investors Vs Speculators – Investor Protection.

UNIT IV - SEBI

10

The Securities Contracts (Regulation) Act, 1956-Important provisions – SEBI-Functions and working.

UNIT V INTERNET STOCK TRADING

10

Internet Stock Trading-Meaning and features-Current Scenario-Regulating Internet Stock Trading-IPOs on the Internet-e-IPO – E-commerce Act and Internet Stock Trading – Stock Index Futures.

TOTAL PERIOD - 50

COURSE OUTCOME

On successful completion of the course the student will be able to

- Have a wide knowledge on the origin and growth of stock market.
- Define the regulatory framework of stock exchange
- Analyse the legal provisions in listing of securities
- Explain the functions and working of SEBI
- Describe the current trends in stock market operations

TEXT BOOK

- Dr.S.Gurusamy, “Financial Services and Markets” Vijay Nicole Imprints (P) Ltd, 2nd edition 2009

BOOKS FOR REFERENCE

- M.Y.Khan, “Financial Services”, Tata Mc Graw-Hill Publishing Company Limited, 7th Edition 2010
- L.M.Bhole, “Financial Institutions and Markets”, Tata McGraw – Hill Publishing Company Limited, 4th Edition 2004

Prepared By

Approved By

16MFC306-SOFTWARE ENGINEERING

Semester	III
Credit	4
Paper Type	Elective
Max.Marks	CIA – 30 CE - 70 TOTAL -100

COURSE OBJECTIVES

- The objective of this course is to enable the students to have an understanding about the software project management and techniques

UNIT –I SOFTWARE

10

Product: Evolving role of software –software characteristics –software applications –software crisis –software myths. The Process: software engineering: A layered technology software process –software process models.

UNIT –II PROJECT MANAGEMENT

10

Project management concepts :The management spectrum –people –Product –Process –Project –W5HH principle. Software process and project metrics: Software Measurement –Metrics for software quality – Integrating metrics. Software Project Planning: objectives -Scope –Resources –Decomposition techniques – Make / Buy decision.

UNIT –III SOFTWARE QUALITY ASSURANCE

10

Software Quality Assurance: Quality concepts –SQA –Formal Technical Reviews –software reliability –SQA Plan -Software Configuration Management: SCM process –change control –version control.

UNIT –IV ANALYSIS, CONCEPTS AND PRINCIPLES

10

Analysis, concepts and Principles: Requirements Analysis –Analysis principles –Software prototyping –Specification. Analysis modeling: Data modeling –Functional modeling –Behavioral modeling.

UNIT –V SOFTWARE TESTING TECHNIQUES

10

Software Testing Techniques: Testing Fundamentals –White box testing –Black-box testing. Software testing strategies: Unit testing –Integration testing –Validation testing –System testing.

TOTAL PERIODS-50

COURSE OUTCOME

On the successful completion of the course the student will be able to

- understand the concepts of software testing
- Apply the concepts in developing software
- Describe about SCM process
- Analyse the concepts and principles in software engineering
- Apply software testing techniques in software development process

TEXT BOOK

- Roger S. Pressman, “Software Engineering”, Tata McGraw Hill Publishing Company , Limited, Noida, UP.7th Edition,2010

BOOKS FOR REFERENCE

- Ian Sommerville, “Software Engineering”, Pearson Education, New York,10th Edition 2011
- Richard Fairley, “Software Engineering Concepts”, Tata McGraw Hill Publishing Company limited, Noida, UP,1st Edition 2004

Prepared By

Approved By

E-COMMERCE

Semester	III
Credit	3 ^s
Subject Type	IDC
Max.Marks	TOTAL -100 ^s

Course Objectives

- The objective of this course is to have a thorough insight into E-Commerce applications

UNIT I - INTRODUCTION TO E-COMMERCE

Introduction to E-Commerce – Electronic Commerce Frame work – Electronic commerce and Media convergence – The anatomy of E-Commerce Applications – Components of the I- Way – Network Access Equipment – Global Information Distribution Networks – Internet Terminology – NSFNET : Architecture and Components - National Research and Educational Network.

UNIT II -ELECTRONIC COMMERCE AND WORLD WIDE WEB

Electronic Commerce and World Wide Web: Architectural Frame work for E-Commerce – WWW Architecture – Hypertext Publishing – Consumer Oriented Applications – Mercantile Process Models – Consumer's Perspective – Merchant's Perspective – Electronic Payment Systems (EPS) – Types - Designing EPS - Smart Cards and EPS – Credit Cards and EPS.

UNIT III - ELECTRONIC DATA INTERCHANGE

Electronic Data Interchange (EDI) : Applications – Security and Privacy Issues – Software Implementations – Value Added Networks – Internal Information System – Work-flow Automation and Coordination – Customization– Supply Chain Management .

UNIT IV -MARKETING ON THE INTERNET

Marketing on the Internet: Advertising on the Internet – Charting the On-Line Marketing Process – E-Commerce Catalogues or Directories – Information Filtering – Consumer-Data Interface: Emerging Tools.

UNIT V - MULTIMEDIA AND DIGITAL VIDEO

Multimedia and Digital Video: Concepts – Digital Video and E-Commerce – Video Conferencing – Frame Relay – Cell Relay – Asynchronous Transfer Mode – Mobile Computing Frame Work – Wireless Delivery Technology – Mobile Information Access Devices – Cellular Data Communication Protocols – Mobile Computing Applications.

Course Outcome

On the successful completion of the course the student will be able to

- understand the concepts of e-commerce
- Apply the concepts in real time business
- understand the various concepts in EDI
- knowledge on marketing through internet ,multimedia and digital video


Text Book

- P.T.Joseph ,'E-Commerce- A Managerial perspective' Prentice Hall Pvt. Limited,5th Edition,2015

Books for Reference

- G.Winfield Treese Lawrence C.Stewart ,'Designing Systems for Internet Commerce'-Pearson Education,2nd Edition,2003
- Kamelesh K Bajaj, Debjani Nag ,'E-Commerce the Cutting Edge Of Business'- McGraw-Hill Education,2000


Prepared By


Approved By

16MFC401- APPLIED COST ACCOUNTING

Semester	IV
Credit	5
Subject Type	Core
Max.Marks	CIA – 30 CE - 70 TOTAL -100

Course Objectives

- The objective of this course is to enable the students to understand the costing aspects on material and labour
- To enlighten about overhead and process costing methods

UNIT-I - INTRODUCTION TO COST ACCOUNTING

12

Introduction to cost accounting –Meaning and definition –Difference between financial and cost accounting –Nature and significance of cost accounting–Methods of costing –Elements of costing –Cost concepts fixed cost and variable costs –Cost accounting Regulations –Preparation of cost sheet. Material: Classification and coding of materials fixation of maximum, minimum and reorder levels –Economic order quantity –Purchase procedure – Storage of materials, issue of materials pricing of material issues and returns –Inventory control physical verification –Periodical and perpetual Inventory.

UNIT-II -LABOUR COST

12

Labour :Classification of labour –Time keeping–Preparation of pay roll –Wage payment and incentive system –idle time, overtime. Overhead: Meaning and classification of overheads –Classification according to function –Variability and elements –Steps in overhead accounting –Absorption of overhead cost, difference between cost allocation and apportionment and reapportionment –Predetermined overhead recovery rates.

UNIT-III - PROCESS COSTING

12

Process Costing –features-Comparison between Joint Costing and Process Costing –Process losses –Inter Process profit equivalent production –Joint products and By-products.

UNIT-IV - CONTRACT COSTING - OPERATING COSTING

12

Contract Costing-Introduction-characteristic features of contract costing – Comparison between job costing and Contract costing – Types of Contract – recording of costs of contract- recording of value and profit on contract-profit or loss on contract. Operating Costing – Meaning and definition – advantages – costing procedure in transport costing – Problems relating to transport business.

UNIT-V - RECONCILIATION OF COST AND FINANCIAL ACCOUNTS

12

Reconciliation of cost and financial accounts –Cost ledger -integrated accounts –cost audit under companies Act –Benefits of cost audit –Programmes and procedures. Innovative Costing –Basics of Activity Based Costing (ABC) –Target Costing –Through put Costing.

NOTE: Question Paper shall cover 20% Theory and 80% Problems

Total periods-60

Course Outcome

On successful completion of this course the student will be able to

- Evaluate cost sheet and material control
- Solve labour, overhead and process costing methods
- Apply marginal costing techniques in decision making
- Compare the profits from cost and financial accounts and bring out the reasons for difference in profits

Text Book

- Jain and Narang , “Advanced Cost Accounting”, Kalyani Publishers, New Delhi, 1st edition, Reprint 2017

Books for Reference

- Dr.M.Wilson, “Cost Accounting”, Himalaya Publishing House Pvt. Ltd, 3rd Edition, 2015
- R.S.N Pillai and Bhagavathi “Cost Accounting”, S.Chand and Company 5th Edition 2010

Prepared By

Approved By

16MFC402- INVESTMENT MANAGEMENT

Semester	IV
Credit	5
Subject Type	Core
Max.Marks	CIA – 30 CE - 70 TOTAL -100

COURSE OBJECTIVES

- The objective of this course is to enable the students to know about investment patterns and the portfolio management

UNIT I INVESTMENT SETTING

12

Financial and economic meaning of Investment – Characteristics and objectives of Investment – Types of Investment – investment Process- Features of investment Programme- Investment alternatives – Choice and Evaluation –Development of Financial system in India..

UNIT II RISKS AND SECURITIES MARKETS

12

Risk - Different types of risks Sources of Financial Risk: Credit . market, default risk, foreign exchange risk interest rate risk - purchasing power risk etc.; Systematic and non-systematic risk. Financial Market - Segments – Types - - Participants in financial Market – Regulatory Environment, Primary Market – Methods of floating new issues, Book building – Role of primary market – Regulation of primary market.

UNIT III FUNDAMENTAL ANALYSIS

12

Economic Analysis – Economic forecasting and stock Investment Decisions – Forecasting techniques. Industry Analysis : Industry classification, Industry life cycle – Company Analysis Measuring Earnings – Forecasting Earnings – Applied Valuation Techniques – Graham and Dodds investor ratios.

UNIT IV TECHNICAL ANALYSIS

12

Fundamental Analysis Vs Technical Analysis – Charting methods – Market Indicators. Trend – Trend reversals – Patterns - Moving Average – Exponential moving Average – Oscillators – Market Indicators – Efficient Market theory.

UNIT V PORTFOLIO MANAGEMENT

12

Portfolio analysis –Portfolio Selection –Capital Asset Pricing model – Portfolio Revision – Portfolio Evaluation .

Total Periods - 60

COURSE OUTCOME

At the completion of this course the student will be able to

- Understand the concept of investment and the various processes involved in investment
- Gain knowledge about risk and securities market
- Acquire knowledge the fundamental and technical analysis
- Gain knowledge about portfolio management and helps to become a good investment analyst

TEXT BOOK

- V.K.Balla,' Investment Management 'S.Chand Publications, Revised Edition, 2010

BOOKS FOR REFERENCE:

- Khan and Jain, 'Investment Management'-Tata McCraw Hill Education 7th Edition 2014
- Preeti Singh ,'Investment Management' ,Himalaya Publishing House,19th Edition,2017


Prepared By


Approved By

16MFC403-ENTERPRISE RESOURCE PLANNING

Semester	IV
Credit	4
Subject Type	Core
Max.Marks	CIA – 30 CE - 70 TOTAL -100

COURSE OBJECTIVE

The objective of this course is to explain to students why information systems are so important today for business and management

UNIT I- INTRODUCTION

12

Overview of enterprise systems – Evolution - Risks and benefits - Fundamental technology - Issues to be consider in planning design and implementation of cross functional integrated ERP systems.

UNIT II-ERP SOLUTIONS AND FUNCTIONAL MODULES

12

Overview of ERP software solutions- Small, medium and large enterprise vendor solutions, BPR, and best business practices - Business process Management, Functional modules.

UNIT III-ERP IMPLEMENTATION

12

Planning Evaluation and selection of ERP systems - Implementation life cycle - ERP implementation, Methodology and Frame work- Training – Data Migration. People Organization in implementation-Consultants, Vendors and Employees.

UNIT IV- POST IMPLEMENTATION

12

Maintenance of ERP- Organizational and Industrial impact; Success and Failure factors of ERP Implementation.

UNIT V- EMERGING TRENDS ON ERP

12

Extended ERP systems and ERP add-ons -CRM, SCM, Business analytics - Future trends in ERP systems- web enabled, Wireless technologies, cloud computing.

COURSE OUTCOME

TOTAL PERIODS – 60

Upon completion of this course, students will be able to:

- Understand the basic concepts about Enterprise resource Planning
- Awareness of core and extended modules of ERP
- Knowledge of ERP implementation cycle
- Acquire knowledge about post implementation Phase in ERP and emerging trends on ERP

TEXT BOOK

- Alexis Leon, “Enterprise Resource Planning”, Tata McGraw Hill Publishing Company Limited, 3rd Edition, 2013

BOOKS FOR REFERENCE

- Rahul V. Altekhar, “Enterprisewide Resource planning-Theory and Practice”, Prentice Hall Pvt Ltd, 8th Print 2013
- Vinod Kumar Garg and N.K.Venkitakrishnan, “Enterprise wide Resource”, Prentice Hall Pvt Ltd, New Delhi, 2nd Edition 2011


Prepared By


Approved By

SEMESTER-IV

Institutional Training

Course Code: 16MFC404

Continuous Internal Assessment /Institutional Report

Evaluation: 80 Marks

Evaluation Requirements:

Institutional Training: An internship/ training for a period of 1 month to be completed during IV semester in an industrial establishment/organization approved by the concerned staff. The student is also required to maintain a work diary and submit a report during the IV semester, (in a prescribed format) which will be followed by a viva voce and marks are awarded accordingly. The marks will be awarded for fourth semester examination. The Project Report Evaluation and Viva- Voce Examination will carried out by Internal examiner.

Institutional Report Evaluation Marks is awarded accordingly :

Review 1 : 20 Marks

Review 2 : 20 Marks

Final Review : 40 Marks

Continuous Internal Assessment /Viva-voce : 20 Marks

Continuous Internal Assessment/Institutional Report Evaluation : 80 Marks

Total : 100 Marks

SEMESTER – IV
PROJECT AND VIVA-VOCE

Course Code: 16MFC405

Comprehensive Examination /Project Report

Evaluation: 80 Marks

Instruction Hours per Week: 2

Goal: To sharpen the analytical skill of the students in the Field of Research

Each student shall be required to take up project for a period of not less than 12 weeks during fourth semester. The student shall be required to choose a research problem in his/her interested area in the field of commerce/computer application and submit a research report incorporating the results of his/her investigation, carried out under the supervision of a recognized Supervisor.

1. Commerce/Computer Application Based Projects are permitted.
2. The student has to do an Individual Project under a Supervisor.
3. Student has to carry out the project during IV Semester and submit the Report on or before 15th March 2018.
4. Viva-Voce will be conducted in the IV semester.
5. The Project Report Evaluation and Viva- Voce Examination will carried out jointly by Internal examiner (Supervisor / Guide) and external examiner.
6. Project Report Evaluation Marks Will be Granted Accordingly :

Review 1: 20 Marks

Review 2: 20 Marks

Final Review: 40 Marks

7. Distribution of Marks:

Comprehensive Examination /Viva-voce	: 20 Marks
Continuous Internal Assessment/ Project Report Evaluation	: 80 Marks
Total	: 100 Marks