

Sri Ramakrishna College of Arts and Science
(Autonomous)
(Formerly S.N.R. Sons College)
(Re-Accredited with 'A' Grade by NAAC)
(An ISO 9001:2008 Certified Institution)
Nava India, Coimbatore-641 006, Tamil Nadu, India.

SYLLABUS
M.Com-FCA



DEPARTMENT OF COMMERCE
ACADEMIC YEAR 2018-2019
(2017 BATCH)



Sri Ramakrishna College of Arts and Science (Formerly S.N.R.Sons College Autonomous)

(Affiliated to Bharathiar University)

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(An ISO 9001:2008 Certified Institution)

Nava India, Avinashi 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 2017 – 2018 and onwards)

Study Components Course Title with course code	CIA	CE	Total	Credit
I SEMESTER				
Core I – 17MFC101 Financial Accounting	30	70	100	5
Core II – 17MFC102 Statistics for Research	30	70	100	4
Core III – 17MFC103 Financial Management	30	70	100	4
Core IV – 17MFC104 RDBMS AND ORACLE	30	70	100	3
Core V – 17MFC105 Communicative Skills	-	-	-	2*
Core VI – 17MFC106 Computer Practical I -MS Office	30	70	100	3
II SEMESTER				
Core – VII-17MFC201 Research Methodology	30	70	100	4
Core – VIII – 17MFC202 International Financial Management	30	70	100	4
Core –IX-17MFC203 Accounting For Managers	30	70	100	5
Core – X- 17MFC204 Java Programming and HTML	30	70	100	3
Core XI – 17MFC205 Computer Practical II - SPSS	30	70	100	3
Elective – I-17MFCE 01 Financial Markets and Institutions	30	70	100	4

III SEMESTER				
Core XII-17MFC301 Taxation	30	70	100	5
Core XIII –17MFC302 Financial Derivatives Management	30	70	100	4
Core – XIV-17MFC303 Corporate Accounting	30	70	100	5
Core XV– 17MFC304 Visual Basic	30	70	100	4
Core XVI –17MFC305 Computer Practical III – Visual basic	30	70	100	4
Elective –II-17MFCE01 Financial Services	30	70	100	4
IDC – E-Commerce	-	-	100 ^{\$}	3 ^{\$}
IV SEMESTER				
Core – XVII-17MFC401 Applied Cost Accounting	30	70	100	5
Core XVIII- 17MFC402 Investment Management	30	70	100	5
Core XIX-17MFC403 Enterprise Resource planning	30	70	100	4
Core XX-17MFC404 Institutional Training	80	20	100	4
Core XXI-17MFC405 Project Work & Viva voce	80	20	100	4

List of Elective papers (Can choose any one of the paper as electives)		
Elective – I	A	Financial Markets and Institutions
	B	Indian Stock Exchanges
	C	Financial Derivatives Management
Elective – II	A	Financial Services
	B	Management Information System
	C	Software Project Management

Summary						
Subject	Papers	Credit	Total credits	Papers	marks	Total marks
Core (including Project work & Viva voce)	21	2/3/4/5	82		100	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

Syllabus Coordinator

BOS-Chairman

17MFC101- FINANCIAL ACCOUNTING

Semester	I
Credit	5
Max.Marks	CIA – 30 CE - 70 TOTAL -100

COURSE OBJECTIVE

- To develop conceptual understanding of fundamentals of financial accounting system and to impart skills in accounting for various kinds of business transactions.
- To enable the students to learn the financial accounting procedures of small business firms.
- To apply tools and techniques in partnership accounting

UNIT –I INTRODUCTION TO ACCOUNTING

10

Introduction to accounting- meaning, scope, need for accounting-accounting principles- journal, ledger, subsidiary books-trial balance- final accounts–preparation of profit & loss accounts & balance sheet with adjustments.

UNIT –II BANK RECONCILIATION STATEMENT-ACCOUNTS OF NON-PROFIT ORGANIZATION 10

Bank Reconciliation Statement : meaning, importance and need, cause of difference between cash book and pass book, preparation of Bank Reconciliation Statement.Accounts of Non-Profit Organization : meaning and recognition of capital & revenue items – nature of receipt and payment account: income and expenditure account –preparation of final accounts.

UNIT -III SINGLE ENTRY SYSTEM

10

Meaning – features of incomplete records- ascertainment of profit - methods - statement of affairs method and conversion method . Preparation of final accounts from incomplete records.

UNIT-IV DEPARTMENTAL ACCOUNTS-BRANCH ACCOUNTS EXCLUDING FOREIGN BRANCHES. 10

Departmental Accounts -Objects & Advantages of keeping departmental accounts – basis for apportionment of joint expenses – inter department transfer at cost price. Preparation of departmental trading & profit/loss account.Branch accounts - meaning & types of branches – objectives of maintaining branch accounts by head office – types of branches - accounting for dependent branches and independent branches

UNIT-V PARTNERSHIP ACCOUNTS

10

Partnership Accounts-Fundamentals of Partnership Accounts-Admission, Retirement and Death of partners-(simple problems only)

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

COURSE OUTCOME

TOTAL PERIODS -50

- Understand the concepts of accounting and estimate the operating results and predict the financial position of the firm
- Ability to Gain working knowledge of accounting and their application in case of non -profit organization and preparation of Bank reconciliation statement
- Capable of applying the knowledge in the field of branch and departmental accounting areas in business.
- Understand the different methods of record keeping and maintenance of accounts of small firms.
- Ability to learn the concepts of partnership and their treatment .

TEXT BOOK

- Jain & Narang, Advanced Accountancy, Kalyani Publishers, Reprint 2017

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

R. Grewal

Prepared By

VA

Approved By

17MFC102- STATISTICS FOR RESEARCH

Semester	I
Credit	4
Paper Type	Allied
Max. Marks	CIA -30 CE -70 TOTAL =100

COURSE OBJECTIVE

- To teach the students about the concept of Population, Sample and Test of Significance and its applications.

UNIT – I**(9)**

Computation of Basic Statistics- Measures of Central Tendency- Measures of Dispersion - Excel work and SPSS.

Vol-1: Chapter 7 & 8 : page no- 177 to 335

UNIT – II**(11)**

Probability Distributions – Binomial, Poisson and Normal distributions (No derivations) - Characteristics and Applications.

Vol-2: Chapter 2 : page no- 805 to 858

UNIT – III**(11)**

Procedure of Testing Hypothesis - Standard error- Errors in Testing Hypothesis- Test of Significance-z test- Large Samples- Small Samples-Students t- test.

Vol-2: Chapter 3 : page no- 882 to 951

UNIT – IV**(10)**

Test of Significance- F test- One Way- Two Way ANOVA- χ^2 Test and Goodness of fit- Uses of χ^2 test.

Vol-2: Chapter 4 & 5 : page no- 954 to 1038

UNIT – V**(9)**

Multivariate Analysis- Partial and Multiple Correlation and Regression- Factor Analysis.

Vol-2: Chapter 9 : page no- 1110 to 1124

TOTAL HOURS (50L+5T) = 55**COURSE OUTCOMES**

After the completion of the course the student will be able to

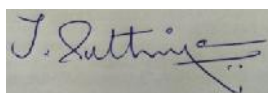
- Understand the importance and applications of statistics in real life.
- Apply the concept of Probability Distribution.
- Analyse using Large sample test & Small sample test.
- Analyse using F and χ^2 tests.
- Analyse using Multiple Correlation & Regression.

TEXT BOOK

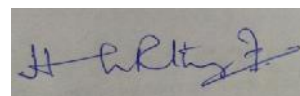
- S.P.Gupta & V.K.Kapoor : “Statistical Methods” 1st Edition 2002, Reprint 2016.

REFERENCE BOOKS

- S.P.Gupta & V.K.Kapoor : “Fundamentals of Mathematical Statistics” 1st Edition 1969, Reprint 2016.
- R.S.N.Pillai & V.Bagavathi “Statistics” S.Chand and Company Ltd., New Delhi. 7th Edition 2008.



Ms.J.SINTHIYA



Dr.HANNAH REVATHY F.

M.COM FCA (2017 BATCH)

(Course coordinator)

(BOS Chairman)

17MFC103 - FINANCIAL MANAGEMENT

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

COURSE OBJECTIVE

The course's objective is to provide a theoretical framework for considering corporate finance problems and issues and to apply these concepts in practice.

UNIT I:-FINANCIAL MANAGEMENT AND COST OF CAPITAL 10

Concept and nature of Financial Management –Finance functions – Goals of financial management – Profit maximization – Wealth maximization. Importance of financial management. Factors affecting financial decisions. Cost of capital and its significance. Types of cost of capital – Calculating cost of specific funds - Calculating weighted average cost of capital..

Unit II:-CAPITAL STRUCTURE AND LEVERAGES 10

Capital Structure meaning. Features of an appropriate capital structure. Factors affecting capital structure –EBIT and EPS analysis. Capital structure Theories. Leverages – meaning – Financial leverage, Operating leverage – Combined leverage

UNIT III: CAPITAL BUDGETING 10

Concept of capital budgeting – Capital Expenditure budget – Importance and nature of capital budgeting decisions– Rationale - Types of capital investment decisions, factors affecting capital investment decisions. Capital Budgeting appraisal methods – Pay back method –Net Present Value method – Accounting Rate of Return methods.

. UNIT IV- WORKING CAPITAL MANAGEMENT 10

Working capital management – Concept of working capital – Need and importance of working capital. Working capital planning and working capital financing. Managing components of working capital - Cash management - Receivables Management–Inventory Management. Determinants of working capital.

UNIT V - DIVIDEND POLICY 10

Dividend Policy – Factors affecting dividend policy – Dividend Payout Methods . Dividend Theories – Walter's model – Gordon's model – Modigliani Miller model

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

COURSE OUTCOME

TOTAL PERIOD-50

- Introduce the concept of Finance and its fundamentals
- Understand sources of finance, cost of capital and its calculations
- Illuminate implications of capital structure
- Acquire the knowledge of different dividend policies and their impacts
- Compute the working capital requirements of a concern
- Determine dividend policy of a concern

TEXT BOOK

- R.K Sharma & Shashi k.Gupta,'Financial Management- Theory and Practice ',Kalyani Publishers, 1st Edition , 2014

BOOKS FOR REFERENCE

- Prasanna Chandra , 'Financial Management- Theory and Practice', Tata Mc Graw Hill,
- I.M.Pandey , 'Financial Management' ,Vikas Publishing House Pvt.Ltd,11th Edition 2010



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17MFC104-RDBMS AND ORACLE

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

COURSE OBJECTIVES

The objective of this course is to enable the students to have an in depth knowledge on RDBMS and Oracle

UNIT –I DATABASE CONCEPTS

10

Database concepts: A relational Approach –Database Management Systems (DBMS) –Relational Database Model – Integrity rules –Theoretical Relational Languages -Database Design: Data Modeling and Normalization.

UNIT –II ORACLE 8

10

Oracle 8: An overview -Personal Databases –Client / Server Databases -Table Creation & Modification: Data types – Constraints –Creating an Oracle Table -Working with tables: Data Management and retrieval.

UNIT –III MULTIPLE TABLES

10

Multiple Tables: Join –Set Operators -Sub-Query -Advanced Features: Objects, Transactions and Control –Views – Sequences –Synonyms –Index –Controlling Access –Object privileges.

UNIT –IV PL/SQL

10

PL/SQL: Programming Language Basic –History of PL/SQL –Fundamentals of PL/SQL –Data types –Variable declaration – SQL and Control structures in PL/SQL.

UNIT –V CURSORS AND EXCEPTIONS

10

Cursors and Exceptions –Procedures, Functions and Packages.

COURSE OUTCOME

Total Hours - 50

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

- Understand the concept of database system
- Master the basic concepts and appreciate the applications of database systems.
- Explain the data types and its uses
- Create tables and queries in databases
- Understand the fundamentals of PL/SQL
- Master the basics of SQL and construct queries using SQL.
- Describe the functions of Cursors

TEXT BOOK

- Raghu Ramakrishnan & Johannes Gehrke, “Database Management Systems”, Tata McGraw Hill Publishing Company Limited, Noida, UP, 3rd Edition

BOOKS FOR REFERENCE

- Nilesh Shah, “Database Systems Using Oracle ”, Prentice Hall Pvt Ltd, New Delhi
- Abraham Silberschatz Henry F.Korth S.Sudarshan, “Database System Concepts” Tata McGraw Hill Publishing Company Limited, Noida, UP
- Alexis Leon, Mathews Leon, “Essentials of Database Management Systems”, Vijay Nicole Imprints Pvt Ltd, Chennai

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17MFC105 –COMMUNICATIVE SKILLS

Semester	I
Credit	2
Subject Type	Core

Course Objective:

The main aim of this module is to introduce students to the practice of communication in a business context.

S. No	Lectures	Modules
1	Lecture 1	Understanding Business Communication
2	Lecture 2	Working In Teams
3	Lecture 3	Interpersonal Communication
4	Lecture 4	Communicating in a World of Diversity
5	Lecture 5	Effective Listening
6	Lecture 6	Effective Meetings
7	Lecture 7	The Writing Process
8	Lecture 8	Writing Positive, Negative and Persuasive Messages
9	Lecture 9	Writing Positive, Negative and Persuasive Messages
10	Lecture 10	Communicating with Visuals
11	Lecture 11	Developing Oral Presentations
12	Lecture 12	Developing Oral Presentations
13	Lecture 13	Resume Writing and Interviews
14	Lecture 14	Resume Writing and Interviews
15	Lecture 15	Revision

Course outcome:

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

- Understand the importance of good communication in the world of business.
- Adopt the techniques to improve various written and oral communications.
- Acquire interpersonal com
- Communication skills.
- Acquire the necessary skills, principles and techniques to plan, compose, revise and edit effective business messages.

Text Book

1. Bovee, Courtland Lance and Thill, John V – Business Communication Today, 2010, 10th Edition, Pearson
2. Adler, Ronald B and Elmhorst, Jeanne M – Communicating at Work, 2008, 9th Edition, McGraw Hill.



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17MFC106-COMPUTER PRACTICAL I(MS OFFICE)

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

COURSE OBJECTIVE

- The paper aims at acquainting the students in creating the technical reports, spread sheets and presentations.

A) WORD PROCESSING

- 1.Prepare a L/C in MS Word
- 2.Prepare a Bill of Exchange
- 3.Prepare a quotation o various suppliers in order to purchase Raw Materials:use mail mrge
- 4.Collect and prepare the certificate of origin
5. .Collect and prepare a pay slip
6. .Collect and prepare an invoice
7. .Collect and prepare a pacing list
8. Create a sample research reports(only on topics)
- 9.Draw a product life cycle
10. Draw an organisationa chart in MS Word
11. Prepare a minute for a meeting
12. Draft a letter to various newspapers to display the press notes of the workshop conducted in your department : use mail merge
- 13.Prepare a questionnaire for a survey

B) SPREAD SHEET

- 1.Create Customs exchange rate in Excel(buying rate and selling rate)
2. Take a sample data and draw a demand and supply curve and fix the price in Excel
3. Draw a break even chart with imaginary figures
4. Draw an indifference curve analysis
5. Prepare a market survey report for any product
6. Estimate GDP and national income in Excel

C) PRESENTATION

- 1.Prepre an agenda for an inauguration function of a one day seminar
2. Draw a diagram for different packing labels and symbols in MS Word and display it in the powerpoint
- 3.Create an advertisement using powerpoint
- 4.create a slideshow of various activites of your department during the academic year.
- 5.Present using powerpoint the procedures involved in exporting a product

COURSE OUTCOME

Upon successful completion of this course, sudents will be able to gain practical knowledge in

- Microsoft office applications and word with the in Microsoft Office interface
- Creating documents in Microsoft word
- Creating worksheets in Microsoft Excel
- Creating presentations in Microsoft Power point

Text Book

- 1.MS Office Fundamentals,Laura Story & Dawna walls Publications:Cengage Learning,Edition 2010



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17MFC201 RESEARCH METHODOLOGY

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

UNIT – I INTRODUCTION TO RESEARCH

12 Hours

Nature and scope of Research in Business- Types of Research - Significance - Research Process- Characteristics of good Research.

UNIT – II RESEARCH DESIGN

12 Hours

Problem identification and selection – Review of literature - Research Design - meaning, need, features of good design - Different types of research design - Developing a research plan; Framing and testing of hypothesis.

UNIT – III SAMPLING

12 Hours

Sampling design, Procedures, Types and Errors - Scaling techniques, rating scales – attitude scales- Likert, Thurstone and Guttman scales.

UNIT – IV DATA COLLECTION

12 Hours

Methods of data collection - primary and secondary data - Sources: Questionnaire, Interview, Observation, Mail and E-Mail Surveys - Pilot study and pre-testing – Internet Sources - Data base - Web sites available for data collection.

UNIT – V INTERPRETATION AND REPORT WRITING

12 Hours

Analysis and Interpretation - Report Writing - Layout of the report - Types of report - Steps in writing the report - Evaluation of report

Total Hours: 60

NOTE: The question paper shall cover 100% theory.

TEXT BOOK

- C.R.Kothari - Research Methodology - Methods and Techniques -New age International Publishers, 4th Edition 2011.

REFERENCES:

- Emory - Business Research Methods, 2nd Edition
- Murdick - Business Research Concept and Practice



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17MFC202 – INTERNATIONAL FINANCIAL MANAGEMENT

Semester	II
Credit	4
Subject Type	Core
Max.Marks	CIA-30 CE-70 Total-100

Course Objective

International boundaries are blurring therefore MNCs can raise funds from international financial management. The purpose of this course is to equip the students with financial and investment decision of MNCs and as an outcome they know about how to overcome Risk and exposure faced in the international business.

UNIT I INTRODUCTION

10

An over view of International Financial System and International Financial Management - Foreign Exchange Market: Spot Market - Forward Market - Currency Futures and options market - Factors Governing Exchange Rate Behaviour - International Swap Market.

UNIT II INTERNATIONAL MONETARY SYSTEM

10

Purchasing Power Parity Theory - Interest Rate Parity Theory - International Fisher Effect - Arbitrage process (Problems in Arbitrage Process). International Monetary System: The gold standard - Bretton woods. International Financial Institutions: International Monetary Fund (IMF) - The World Bank.

UNIT III FOREIGN EXCHANGE RISK AND EXPOSURE

10

Foreign Exchange Risk and Exposure - Types of Exposure - Translation Exposure - Transaction Exposure - Real Operating Exposure - Management of Exposure. International Capital Budgeting - Evaluating Foreign Projects - NPV Technique (Problems in NPV Technique).

UNIT IV FINANCING MULTINATIONAL COMPANIES

10

Financing Multinational companies - Long terms financing - Short Term Financing - Bank Financing - International Banking. International Working Capital Management - Objectives - International Cash Management - International Receivables Management.

UNIT V FOREIGN DIRECT INVESTMENT

10

Foreign Direct Investment - Determinants of Foreign Direct Investment - Foreign Portfolio Investment - Multinational Diversification - International Financial System.

Total Hours:50

Course outcome:

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

- Understand a complex body of knowledge relating to the international financial environment within which the hospitality industry must operate.
- Possess a comprehensive knowledge of alternative sources of international finance and investment opportunities and their suitability in particular circumstances
- Integrate both the practical and theoretical elements of international financial management.

TEXT BOOK

- V.K. Bhalla., International Financial Management- Text and Cases, Anmol Publications Pvt. Ltd., 10th Edition, 2011.

BOOKS FOR REFERENCE

- Mauri.D. Levi, International Finance, Mc Graw Hill Ind., 5th Edition, 2010.
- Madhu Viji, International Financial Management, Excel Books, 3rd Edition, 2009.



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17MFC203- ACCOUNTING FOR MANAGERS

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

Course Objective

- The objective of this course is to have an insight into concepts of Management Accounting and the applications of tools and techniques for effective decision making of a concern

UNIT – I INTRODUCTION TO MANAGEMENT ACCOUNTING 10

Management Accounting – Definition, Nature and Scope – Functions – Role of Management Accountant – Tools of Financial Analysis and Planning-Comparative and Commonsize statements-Trend Analysis

UNIT - II RATIO ANALYSIS 10

Ratio Analysis – Solvency ratios- Efficiency ratios-Profitability ratios-construction of Balance Sheet

UNIT – III FUND FLOW STATEMENT AND CASH FLOW STATEMENT 10

Fund Flow Statement-Introduction – Statement of changes in Working capital –Funds From Operations – Sources and Application of funds
Cash Flow statement – Introduction- Fund Flow statement vs Cash Flow Statement-calculation of Cash from operations-Preparation of Cash Flow Statement

UNIT – IV MARGINAL COSTING AND STANDARD COSTING 10

Marginal costing-Meaning – Techniques – Applications of Marginal Costing for decision making- Break even Analysis- Margin of Safety .Standard Costing and variance Analysis- Setting standards – Variance analysis and reporting – Material, Labour, Overhead – Sales and Profit Variance - Reporting and investigation of variances.

UNIT – V BUDGETING AND BUDGETARY CONTROL 10

Budget – Meaning and nature-Budgeting-Budgetary control – Objectives. Types of budgets-Sales Budget-Production Budget –Flexible Budget-Cash Budget-Master Budget –Zero Based Budgeting

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

Course Outcome

Total Periods -50

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


- Determine the techniques of management accounting
- Equip knowledge in ratio analysis tools, fund flow and cash flow analysis
- Apply marginal costing techniques
- Formulate standard costing techniques
- Examine the marginal costing and budgetary control techniques


Text Book

1. R.K Sharma & Shashi.K.Gupta, “Management Accounting – Principles and Practice”, Kalyani Publishers, 13th revised edition 2014

Books for Reference

- Dr. S.N.Maheswari, “A Text book on Accounting for Management”, Vikas Publishing House, .
- Madhav Rajan, 'Management and Cost Accounting', Pearson Higher Education, 6th Edition, 2015.


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17MFC204 -JAVA PROGRAMMING AND HTML

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

Course Objective

- This course provides an introduction to object oriented programming (OOP) using the Java programming language.
- Its main objective is to teach the basic concepts and techniques which form the object oriented programming paradigm
- In this course, the participant will learn advanced topics in HTML to include: Formatted Lists, Cascading Style Sheets, Forms, Tables, and Frames.

UNIT – I INTRODUCTION

10

History of Java-Java features-Java and internet-Java and www-Java language: Introduction – Simple java program structures-JVM

UNIT – II CONSTANTS AND VARIABLES

10

Constants-Variables-Data types-Arithmetic, relational, logical, assignment operators- if, if...else, else...if ladder-while, do, for-jumps in loops-Defining a class-Creating objects-Method declaration-fields declaration.

UNIT – III ARRAYS

10

One Dimensional array-creating an array-Strings-Multiple Inheritance-Creating threads-Extending thread classes-Stopping and blocking a thread-Life cycle of a thread.

UNIT – IV - INTRODUCTION TO HTML

10

HTML-History of HTML-HTML generation-HTML documents-Anchor tag-Hyperlinks- Sample HTML documents.

UNIT – V HTML DOCUMENTS

10

Head and body section-Header section-Title-Prologue-Links- Colourful webpage- Comment line-Sample HTML documents-Lists-Ordered lists-Unordered lists-Nested lists.

Total Periods-50

Course Outcome

- Understand the format and use of objects.
- Understand basic input/output methods and their use.
- Understand object inheritance and its use.
- Understand development of JAVA applets vs. JAVA applications.
- Use knowledge of HTML and CSS code and an HTML editor to create personal and/or business websites following current professional and/or industry standards.
- Use a stand-alone FTP program to upload files to a web server.
- Be prepared to pursue future courses in website development and design.

TEXT BOOK

- E.Balagurusamy ,Programming with java-A primer-, TMH Publications,3rd Edition. 2009

BOOKS FOR REFERENCE

- C.Xavier , Programming with java2-, Scitech Publications, 3rd Edition 2004.
- C.Xavier , World Wide Web design with HTML-, TMH Publications, 2005.
- Patrick Naughton and Herbert Schildt The Complete Reference Java2-, 3rd Edition TMH Publications, 2000.



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17MFC205 - COMPUTER PRACTICAL – II (SPSS)

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

COURSE OBJECTIVE

- The paper aims at acquainting the students in data entry, analysis and interpretation using SPSS Package
 1. Perform and interpret Percentage Analysis of Input Data using SPSS.
 2. Perform and interpret Chi Square using SPSS.
 3. Perform and interpret Chi Square with Cross Tabulation using SPSS.
 4. Perform and interpret One-way Anova using SPSS.
 5. Perform and interpret Multiple Regression using SPSS.
 6. Perform and interpret Descriptive Statistics using SPSS.
 7. Perform and interpret T-test using SPSS.
 8. Perform and interpret Correlation using SPSS.
 9. Perform and interpret Factor Analysis using SPSS.
 10. Perform and interpret Mann-Whitney U test using SPSS.
 11. Perform and interpret Sign Test using SPSS.
 12. Perform and interpret Kruskal Wallis H Test using SPSS.
 13. Perform and interpret Linear Regression using SPSS.

Total Period : 30

COURSE OUTCOME

Upon successful completion of this course, students will be able to gain practical knowledge in:

- Generating decision-making information quickly using statistics that have rigor and power.
- Generate descriptive statistics, cross tabulation and Frequencies.
- Bivariate statistics – Means, t-test, ANOVA, Correlation and non-parametric test.
- Prediction for numerical outcomes: Linear Regression.



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17MFC206- FINANCIAL MARKETS AND INSTITUTIONS

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

Course Objective

The objective of this course is to enable the students to know about the operations of financial markets and institutions

UNIT – I INTRODUCTION

10

Nature and Role of Financial System: An overview of the Indian Financial System – Structure of Financial System – Financial Institutions – Financial Markets- Determinants of Supply and demand of funds – Theories of The Impact of Financial Development on Saving and Investment – Process of Financial Development .

UNIT – II FINANCIAL MARKETS

10

Financial Markets - Call Money Market - Treasury Bills Market - Commercial Bills Market - Markets for Commercial paper and Certificates of Deposits - The Discount Market - Market for Financial Guarantee - Government (Gilt-edged) Securities Market

UNIT III BANKING INSTITUTIONS

10

Banking Institutions: Commercial Bank - Co-operative Banks – Functions - Small Savings - Unit Trust of India Mutual Funds - Non Banking Financial Institutions: Role – Types - Loan Companies – Investment Companies – Hire Purchase Finance – Equipment Leasing Company – Housing Finance – Mutual Benefit Financial Company – Residuary – Non - Banking Company.

UNIT - IV INDUSTRIAL SECURITIES MARKET

10

SEBI - Objectives - Functions – Powers- Industrial Securities Market - International Dimensions of Financial Markets- Foreign Exchange Market and Foreign Capital Market

UNIT - V RESERVE BANK OF INDIA

10

Reserve Bank of India – Introduction – Organisation – Functions - Roles –monetary Policy of RBI – Techniques of monetary control - Autonomy of Central Bank – Advantages - Limitations - Direct Vs Indirect Techniques – Liquidity management – Liquidity - Adjustment management – Merits - Inflation Targeting .

Total periods-50

Course Outcome

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

- Understand the operations of SEBI
- Explain the functions of banking and non banking companies
- Compare banking companies with non banking companies
- Analyse the dimensions of financial market

Text Book

- L.M.Bhole, “Financial Institutions and Markets”, Tata McGraw Hill Publishing Company Limited, Noida, UP. 5th Edition, 2015.

Books for Reference

- S. Gurusamy, "Financial Markets and Institutions", Vijay Nicole Imprints Pvt Ltd, Chennai, 3rd Edition, 2009.
- Gordon Natarajan, "Financial Markets and Institutions", Himalaya Publishing House. Reprint 2009.



Prepared by



Approved by

17MFC206- FINANCIAL DERIVATIVES MANAGEMENT

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

COURSE OBJECTIVE

The objective of this course is to enable the students to have an insight into the operations of derivatives trading in India.

UNIT I INTRODUCTION

10

Introduction: Meaning –origin –Types of Derivatives –significance –Derivatives Trading in India. Mechanics of financial futures market – origin of futures markets – procedures for opening a futures account – Role and operation of clearing houses- concepts pertaining to delivery, margin, leverage and liquidity.

UNIT II FORWARDS

10

Forwards: Basics –determination of forward Prices –advantages –disadvantages.

UNIT III OPTIONS

10

Options: Introduction –types –Call option –put option –currency option –option pricing –Black – scholes model –binomial model –over the counter options etc. Execution and delivery process.

UNIT IV SWAPS

10

SWAPS –interest rate swaps –currency swaps –interest rate swaps –bond swaps – substitution swaps – gains from swaps –international swaps –evaluation of swaps – International Swap Dealers Association (ISDA).

UNIT V HEDGING

10

Hedging – designing the Hedge strategy, setting hedge objectives and evaluating interest rate – determining hedgability, structuring the hedge-Hedge management process. Evaluating and monitoring the hedge position.

Total Period –50

Course Outcome

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

- Understand the importance of derivatives.
- Determine the forward prices
- Explain the various types of options in derivatives market
- Describe about SWAPS
- Design and evaluate the hedging strategy

Text Book

- Kevin's, "Commodity and Financial Derivatives", Prentice Hall Pvt Ltd, New Delhi, 2nd Edition 2014

Books for Reference

- Cox & Rubinstein, 'Options Market', Prentice Hall Pvt Ltd, New Delhi, 2009
- Hull, John, "Introduction to futures & Options", Prentice Hall Pvt Ltd, New Delhi, 2010
- V.K. Bhalla, "Investment Management", S. Chand & Sons Publisher, New Delhi, 2014
- Somanthan, 'Derivatives', Tata McGraw Hill Publishing Company Limited, Noida, UP, 8th Reprint Edition 2008
- Marshall, John and V.K. Bansal, "Financial Engineering-A Complete Guide to Financial innovation", Prentice Hall Pvt Ltd, New Delhi



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Approved by

17MFC206- 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


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17MFC301 - TAXATION

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

COURSE OBJECTIVES

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

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**14**

Computation of Income from Salaries and Income from House Property.

UNIT III PROFITS AND GAINS OF BUSINESS OR PROFESSION-CAPITAL GAIN**14**

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

UNIT IV INCOME FROM OTHER SOURCES AND INCOME TAX AUTHORITIES**14**

Computation of Income from Other Sources – Set-off and carry Forward of Losses - Deduction from Gross Total Income – Assessment of Individuals. Procedure for Assessment – Tax Deducted at Source (TDS).

UNIT V GOODS AND SERVICES ACT**14**

An Introduction-Supply under GST-Charge of GST-Exemptions-Input tax credit-Registration-Tax invoice, debit and credit notes-Payment of tax>Returns

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

Total hours - 68**COURSE OUTCOMES**

- 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.
- Acquire knowledge about concepts of GST

TEXT BOOK

- Gaur & Narang, "Income Tax Law & Practice", DP Kalyani Publishers, Latest Edition, New Delhi, 46th edition 2018

BOOKS FOR REFERENCE

- M.Jeevrathinam & C.Vijay Vishnu Kumar, 'Income Tax Law & Practice', 8th Edition, 2018
- N.Hariharan, 'Income Tax Law & Practice' Tata McGraw Hill, 12th Edition 2018.



**Prepared by
Course Coordinator**



**Approved by
BOS Chairman**

17MFC302 -FINANCIAL DERIVATIVES MANAGEMENT

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

COURSE OBJECTIVES

- To know about the Derivative Instruments in the Financial Market and to understand the concept of Forward and Futures Contract, Options and Swaps.

UNIT I Derivatives**12**

Definition, Types, Forward Contracts, Futures Contracts, Options, Swaps, Differences between Cash and Future Markets, Types of Traders, OTC and Exchange Traded Securities, Types of Settlement, Uses and Advantages of Derivatives. Rolling Settlement Strike Price

UNIT II Futures**12**

Specifications of Futures Contract, Margin Requirements, Marking to Market, Hedging using Futures, Types of Futures Contracts, Securities, Stock Index Futures, Currencies and Commodities, Delivery Options, Relationship between Future Prices and Spot Prices. (Only Theoretical Aspects)

UNIT III Options**12**

Definition, Exchange Traded Options, OTC Options, Specifications of Options, Call and Put Options, American and European Options, Intrinsic Value and Time Value of Options, Option Payoff, Options on Securities, Stock Indices, Commodities, Currencies and Futures, Options Pricing Models, Differences between Futures and Option Contracts.(Only Theoretical Aspects) Intrinsic Value of derivative instruments

UNIT IV SWAP**12**

Definition of SWAP, Interest Rate SWAP, Currency SWAP, Role of Financial Intermediary, Warehousing, Valuation of Interest rate SWAPs and Currency SWAPs, Bonds and FRNs, Credit Risk. (Only Theoretical Aspects) Fixed and Floating Interest Rate SWAP

UNIT V Evolution of Derivatives Market in India**12**

Regulations, Framework, Exchange Trading in Derivatives, Commodity Futures.

Total: 60 Hours**COURSE OUTCOMES**

- Use Forward Contract, Futures Contract, Options and Swap to hedge the unsystematic Risk
- Ability to analyze the Future and Forward Prices.
- Ability to calculate the intrinsic value and time value of options.

TEXT BOOKS

- N.R. Parasuraman, Fundamentals of Financial Derivatives, Wiley India's publishing, 2012.
- S.S.Kumar, Financial Derivatives, New Delhi: Prentice Hall of India Ltd, 2011.

REFERENCE BOOKS

1. John C Hull, Options, Futures and other Derivative Securities, New Delhi: Prentice Hall of India Ltd 2011
2. Robert A Strong, Derivatives an Introduction, New Delhi: Thomson Publishing, 2010.
3. S. L. Gupta, Financial Derivatives Theory Concepts And Problems, New Delhi: PHI Learning, 2012



N. Selva Kumar.

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BOS Chairman

17MFC303-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 13

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 13

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 13

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 14

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) 13

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.

COURSE OUTCOME**Total hours-66**

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

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

TEXT BOOK

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

BOOKS FOR REFERENCE

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



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BOS Chairman**

17MFC304-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**12**

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**12**

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**12**

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**12**

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**12**

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

TOTAL PERIODS- 60**COURSE OUTCOMES**

- 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



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Course Coordinator



Approved by
BOS Chairman

17MFC305 COMPUTER PRACTICAL –III VISUAL BASIC

Semester	III
Credit	4
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

- 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.
- Write a VB program to prepare a pay slip.
- Write a VB program to calculate depreciation.
- Write a VB program to calculate Various Leverages.
- Write a VB program to find the PV and FV by using Financial Functions.
- Write a VB program to use MDI Form and include the image list control.
- Write a VB program to find the currency conversion.
- Program to compute cost of capital using Finance function.
- Program to design advertisement copy using Image and Picture, File, Drive and Directory.
- Program to prepare Capital Budget using Option Button and check box.
- Design a form to link it with inventory management table from database.
- Design a form using option button, combo box, and list box for preparing a supermarket bill.
- Program to create customer database and prepare report using Flex Grid control and common control.
- Program to create student database and prepare report using ADO control and common control.

Total Periods- 30**COURSE OUTCOMES**

- Design, create, build, and debug Visual Basic applications
- Apply arithmetic operations for displaying numeric output.
- 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



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17MFCE04-FINANCIAL SERVICES

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

COURSE OBJECTIVES

To enable the student to know about various aspects of the financial services.

UNIT I STRUCTURE OF FINANCIAL SYSTEM AND MERCHANT BANKING 12

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 12

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 12

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 12

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 12

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

Total Period - 60

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

1. Dr. R.Gurusamy , 'Essentials of Financial Services,' , Tata McGraw Hill Companies, 2009,
2. L.M.Bhole & Jithendra Mahakud, ' Financial Institutions and Markets' , , Tata McGraw Hill Publication, 6th Edition 2017

BOOKS FOR REFERENCE:

1. M.Y.Khan, ' Financial Services' ,Tata Mc. Graw Hill Publishing, 9th Edition 2017.
2. Joseph Anbarasu et.al, (2008), Financial Services, Sultan Chand and Sons, New Delhi



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Course Coordinator**



**Approved by
BOS Chairman**

17MFCE05-MANAGEMENT INFORMATION SYSTEMS

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

COURSE OBJECTIVE

To learn the different concepts of Management Information system and their applications in business.

UNIT I FUNDAMENTALS OF INFORMATION SYSTEMS**12**

Concept of Information – Concept of System, Sub- system, system approach – Information system – Tools for information System - Meaning and Definition of MIS - MIS design, Development, Implementation and Maintenance.

UNIT II INFORMATION TECHNOLOGY CONCEPTS & ARCHITECTURE**12**

Computer Hardware - Trends in computer Hardware Computer peripherals - Computer software – system software: OS, DAMS, OOPS – Application software: spread sheet – graphic packages. Database management – File management – Database models - Database management system.

UNIT III TELECOMMUNICATIONS AND NETWORKS**12**

Trends in Telecommunication– Telecommunication Network Model – Types of telecommunication networks – Telecommunication Media – Processors – Network Topologies – Network Architectures and protocols.

UNIT IV INFORMATION SYSTEM APPLICATIONS**12**

Information system for Business functions Accounting, Finance, Manufacturing and Inventory control, Marketing - Human resource Information System.

UNIT V STRATEGIC AND MANAGERIAL IMPLICATIONS OF INFORMATION SYSTEM**12**

Managing information system resources – TPS – Office automation – Decision support system – Executive Information System – Artificial Information system.

NOTE: Question Paper shall cover 100%

Total periods: 60 Hours

Course Outcome:

- Students will be able to plan, analyze, design, and implement information systems projects.
- Students will be able to analyze business decisions by applying analytics and decision-making models.
- Student will be able to plan, design, develop applications, and maintain relational database management systems.
- Students will be able to identify ethical issues embedded in decisions and be able to apply appropriate ethical principles.

Text Book:

1. James O'Brien, "Management Information Systems", Tata Mc Graw Hill Publishing Company Limited, Noida UP, 10th Edition.

Reference Book:

1. L.M.Prasad & Usha Prasad, "Management Information Systems", S.Chand & Sons Publisher, New Delhi, 2012.



Dr.V.Nirmaladevi
(Course Coordinator)



Dr.V.Nirmaladevi
(BOS Chairman)

18MFCE06-STRATEGIC MANAGEMENT

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

COURSE OBJECTIVE:

- To learn the major initiatives taken by a company's top management on behalf of corporates, involving resources and performance in external environments.

UNIT I STRATEGY AND PROCESS**12**

Conceptual framework for strategic management, the Concept of Strategy and the Strategy Formation Process – Stakeholders in business – Vision, Mission and Purpose – Business definition, Objectives and Goals - Corporate Governance and Social responsibility

UNIT II COMPETITIVE ADVANTAGE**12**

External Environment - Porter's Five Forces Model-Strategic Groups Competitive Changes during Industry Evolution-Globalisation and Industry Structure - National Context and Competitive advantage Resources-Capabilities and competencies-core competencies-Low cost and differentiation Generic Building Blocks of Competitive Advantage- Distinctive Competencies Resources and Capabilities durability of competitive Advantage-Avoiding failures and sustaining competitive advantage

UNIT III STRATEGIES**12**

The generic strategic alternatives – Stability, Expansion, Retrenchment and Combination strategies - Business level strategy- Strategy in the Global Environment-Corporate Strategy Vertical Integration-Diversification and Strategic Alliances- Building and Restructuring the corporation- Strategic analysis and choice - Environmental Threat and Opportunity Profile (ETOP) - Organizational Capability Profile - Strategic Advantage Profile - Corporate Portfolio Analysis - SWOT Analysis - GAP Analysis - Mc Kinsey's 7s Framework - GE 9 Cell Model - Distinctive competitiveness - Selection of matrix - Balance Score Card.

UNIT V OTHER STRATEGIC ISSUES**12**

Managing Technology and Innovation-Strategic issues for Non Profit organisations. New Business Models and strategies for Internet Economy

Total Hours: 60**COURSE OUTCOMES**

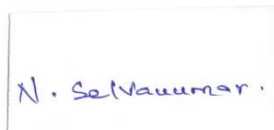
- It entails specifying the organization's mission, vision and objectives, developing policies and plan to understand the analysis and implementation of strategic management in strategic business units.
- Create knowledge and understanding of management concepts principles and skills from a people, finance, marketing and organisational perspectives
- Helps for the development of appropriate organisational policies and strategies within a changing context to meet stakeholder interests information systems to learn from failure key tools and techniques for the analysis and design of information systems, including their human and organisational as well as technical aspects

TEXTBOOK

1. Hill. Strategic Management: An Integrated approach, 2009 Edition Wiley (2012).

REFERENCE BOOKS

1. John A.Parnell. Strategic Management, Theory and practice Biztantra 2012
2. Gupta, Gollakota and Srinivasan, Business Policy and Strategic Management – Concepts and Application, Prentice Hall of India, 2009.



N. Selvammar.

**Prepared by
Course Coordinator**



**Approved by
BOS Chairman**

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
Course Coordinator



Approved by
BOS Chairman

17MFC401- 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**13**

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**13**

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**13**

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**14**

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**13**

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

COURSE OUTCOME**Total periods-66**

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

- Know the various concepts of cost accounting, aids to prepare cost sheet and fix the inventory requirement.
- Ascertainment of labour cost and allocation and apportionment and reapportionment of expenses
- Compute and analyze the cost of each process. And know the various aspects of contract costing & operating costing
- Compare the profits from cost and financial accounts and ascertain the reasons for difference in profits

TEXT BOOK

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

BOOKS FOR REFERENCE

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



**Prepared by
Course Coordinator**



**Approved by
BOS-Chairman**

17MFC402- INVESTMENT MANAGEMENT

Semester	IV
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 know about investment patterns and the portfolio management

UNIT I INVESTMENT SETTING**13**

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**14**

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**13**

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**13**

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**13**

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

Total Periods - 66**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 about the fundamental and technical analysis
- Gain knowledge about portfolio management and guide the students 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
Course Coordinator



Approved by
BOS-Chairman

17MFC403-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.

TOTAL PERIODS – 60**COURSE OUTCOME**

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

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

BOOKS FOR REFERENCE

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



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BOS Chairman**

17MFC404–INSTITUTIONAL TRAINING

Semester	IV
Credit	4
Subject Type	Core
Max.Marks	TOTAL -100

Evaluation requirements

Institutional training: An internship / training for a period of one 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.

Internal Report Evaluation marks are 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



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Course Coordinator**



**Approved by
BOS Chairman**

17MFC405 – PROJECT WORK & VIVA VOCE

Semester	IV
Credit	4
Subject Type	Core
Max.Marks	CIA – 80 CE - 20 TOTAL -100

Comprehensive Examination /Project Report Evaluation: 20 Marks**COURSE OBJECTIVE:**

To sharpen the analytical skill of the students in the Field of Research.

Evaluation requirements:

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 2019.
4. Viva-Voce will be conducted in the IV semester.
5. The Project Report Evaluation and Viva- Voce Examination will carry 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



**Prepared by
Course Coordinator**



**Approved by
BOS-Chairman**