



Sri Ramakrishna College of Arts and Science (Autonomous)

(Formerly S.N.R. Sons College)
(Affiliated to Bharathiar University)

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

(An ISO 9001:2015 Certified Institution)

Nava India, Coimbatore-641 006, Tamil Nadu, India.



"Scheme of Examination along with Distribution of Marks and Credits"

CBCS & OBE PATTERN

POST GRADUATE PROGRAMMES

MCom-FCA Degree Course

(For the students admitted during the academic year 2019-2020 and onwards)

Study Components and Course Title	CIA	Comprehensive Exam		Comprehensive Exam Total	Total	Credit
		Online	Descriptive Theory			
I SEMESTER						
Core I – 19MFC101 International Accounting Standards	30	20	50	70	100	4
Core II –19MFC102 Research Methodology	30	20	50	70	100	4
Core III –19MFC103 Financial Modeling	30	20	50	70	100	4
Core IV –19MFC104 Financial Markets and Institutions	30	20	50	70	100	4
Core V –19MFC105 Fintech	30	20	50	70	100	4
19CME01-MACE I	-			100	100**	2
II SEMESTER						
Core – VI-19MFC201 Accounting for Managers	30	20	50	70	100	4
Core – VII –19MFC202 Statistics for Research	30	20	50	70	100	4
Core –VIII-19MFC203 International Financial Management	30	20	50	70	100	4
Core – IX- 19MFC204 RDBMS and ORACLE	30	20	50	70	100	4
Core X –19MFC205 Computer Practical - I RDBMS and ORACLE	30	-	-	70	100	4
Elective – I- 19MFCE01 Advanced Financial Reporting	30	20	50	70	100	4
19CME02-MACE II	-	-	-	100	100**	2

III SEMESTER

Core XI-19MFC301 Taxation	30	20	50	70	100	4
Core XII -19MFC302 Corporate Performance Analysis	30	20	50	70	100	4
Core - XIII-19MFC303 Security Analysis and Portfolio Management	30	20	50	70	100	4
Core XIV- 19MFC304 Web Technology	30	20	50	70	100	4
Core XV-19MFC305 Computer Practical II – Web Technology	30	-	-	70	100	3
Elective -II-19MFCE04 Financial Services	30	20	50	70	100	4
IDC – E-Commerce	-	-	-	-	100 ^{\$}	3 ^{\$}

IV SEMESTER

Core - XVI-19MFC401 Applied Cost Accounting	30	20	50	70	100	5
Core XVII- 19MFC402 Financial Derivatives Management	30	20	50	70	100	4
Core XVIII-19MFC403 Enterprise Resource planning	30	20	50	70	100	4
Core XIX - 19MFC404 Institutional Training	100	-	-	-	100	5
Core XX-19MFC405 Project Work & Viva voce	80	-	-	20	100	5
Extra Credit Course C. XXI -19MFC406 Fundamentals of Cyber Security	-	-	-	-	-	2

List of Elective papers (Can choose any one of the paper as electives)

Elective – I	19MFCE01	Advanced Financial Reporting
	19MFCE02	Insurance and Risk Management
	19MFCE03	Software Engineering
Elective – II	19MFCE04	Financial Services
	19MFCE05	Management Information System
	19MFCE06	Software Project Management

Summary

Subject	Papers	Credit	Total credits	Papers	Marks	Total marks
Core (including Project work & Viva voce)	21	5/4/3/2	82	20	100	2000
Electives	2	4	8	2	100	200
IDC	1	3 ^{\$}				100 ^{\$}
MACE	2	2	4	2	100	200**
Total			90			2200

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

** - NOT INCLUDED IN TOTAL MARKS & CGPA calculations.

Note: Total credits may vary between 90 – 95

Verified by

Dr Kavitha G
Course Coordinator

Approved by

Dr Nirmala Devi V
BOS Chairperson

Approved by

Dr Jayasheela D
Member Secretary
Academic Council

19MFC101 - INTERNATIONAL ACCOUNTING STANDARDS

COURSE OBJECTIVES

The Objective of the Course is to provide knowledge to the Students on International Accounting Standards and its framework.

PRE REQUISITE

Accounting Concepts, Conventions and Indian Accounting Standards.

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

UNIT – I Introduction to Accounting Standards

12 Hours

Accounting Standards - Introduction, Objectives, Significance – Compliance of Accounting Standards - International Accounting Standards – Accounting Standards in India – Functions and Responsibility of ASB.

UNIT – II International Accounting Standards

12 Hours

Presentation of Financial Statements (IAS 1) - Statement of Profit & Loss Account - Statement of Changes in Equity - Statements of Financial Position. Inventory (IAS 2) – Tangible Non-current Asset Plant (Property and Equipment - IAS 16).

UNIT – III International Accounting Standards

12 Hours

Intangible Asset (IAS 38) – Impairment of Asset (IAS 36) – Accounting Policies, Changes in Accounting Estimates and Errors (IAS 8) – Provisions, Contingent Assets and Contingent Liabilities (IAS 37) - Events after Reporting Period (IAS 10).

UNIT - IV International Accounting Standards

12 Hours

Accounting for Government Grants & Disclosure of Government Assistance (IAS 20) – Investment Property (IAS 40) - Borrowing Cost (IAS 23) – Agriculture (IAS 41).

UNIT – V Frameworks of Financial Reporting

12 Hours

Frameworks of Financial Reporting – Regulatory Framework, System, Bodies, Standards Setting Process - Conceptual Framework, Qualitative Characteristics of Financial Information - Elements of Financial Statements.

Total Hours: 60

TEXT MATERIALS

1. www.accastudymaterial.com
2. www.bpp.com
3. www.accountancywall.com
4. www.icai.org/post.html?post_id=8202
5. www.icai.org/post.html?post_id=13820

REFERENCE MATERIAL

1. Prof. Israr Shaikh, CA Rajesh Makkar, Accounting Standards simplified, 4th Edition, LexisNexis

COURSE OUTCOMES

On Successful completion of the Course, the Students are able to:

COURSE OUTCOMES	DESCRIPTION	UNIT	LEVEL
CO1	Explain the Concepts, and Significance of Accounting Standards.	I	L1
CO2	Analyse the Role and Functioning of Accounting Standards Board of India.	I	L2
CO3	Prepare an Entity Financial Statement in accordance with prescribed structure and content.	II	L3
CO4	Apply the provisions of IAS relating to inventory and plant and equipment in preparation of Statement of financial position and Statement of changes in equity.	II	L2
CO5	Describe the treatment of IAS 38, IAS 36, IAS 8, IAS 37 and IAS 10 while preparing final Statement of Accounts.	III	L3
CO6	Evaluate the treatment of IAS 20, IAS 40; IAS23 and IAS 41 while preparing final Statement of Accounts.	IV	L3
CO7	Describe the regulatory framework of financial reporting and standards setting process.	V	L3
CO8	Analyse the characteristics and elements of Financial Statements.	V	L2

Verified by

N. Selvakumar
Dr Selvakumar N
Course Coordinator

Approved by

Dr Nirmala Devi V
Dr Nirmala Devi V
Chairperson - BOS

Approved by

Dr Senthilkumar C
Dr Senthilkumar C
Member Secretary
Academic Council

19MFC102 - RESEARCH METHODOLOGY

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

COURSE OBJECTIVE

To enable the Students to understand the basic concepts of Research Methods and Methodology.

PRE REQUISITE - NIL**UNTT – 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

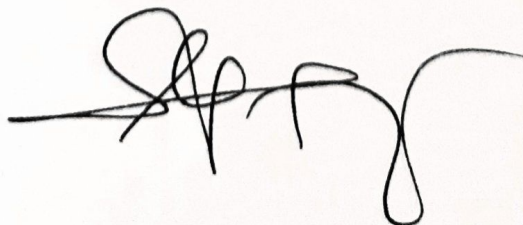
NOTE: The question paper shall cover 100% theory.

TEXT BOOK

1. C. R. Kothari - Research Methodology - Methods and Techniques - New age International Publishers, Edition 2018.

REFERENCES

1. Research Methodology a step-by-step guide for beginners, Ranjit Kumar, 3rd Edition 2011.
2. Business Research Methodology, T.N.Srivastava, Shailaja Rego, Edition 2012.
3. Research Methodology, Donald R.Cooper, Premela S Schindler, J K Sharma, 11th Edition 2012.



COURSE OUTCOMES

On Successful completion of the Course, the Students are able to:

COURSE OUTCOMES	DESCRIPTION	UNIT	LEVEL
CO1	Explain the basic concepts of Research.	I	L1
CO2	Classify the Steps, Types and Characterises of Good research.	I	L2
CO3	Analyse the need and features of Research Design, Types of Research Design, Framing and Testing of Hypothesis.	II	L2
CO4	Evaluate the Sampling Techniques and different Types of Scaling techniques.	III	L3
CO5	Classify the various methods of Data Collection.	IV	L2
CO6	Develop the good research report by analysing the steps and types of report.	V	L3

Verified by

N. Selvakumar

Dr Selvakumar N
Course Coordinator

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Dr Nirmala Devi V

Chairperson - BOS

Approved by

Dr Senthikumar G

Member Secretary
Academic Council

19MFC103 - FINANCIAL MODELING

Semester	I Core
Credit	4
Max Mark	CIA : 30
	CE : 70
Total	100

COURSE OBJECTIVE

To impart the knowledge for facing challenges in Financial sector and to work in dynamic Business Environment.

PREREQUISITE

Principles of Finance

UNIT – I FINANCIAL PLANNING**12 Hours**

Financial Planning – Scope of Financial Planning – Objectives – Factors affecting Financial Planning – Essentials for sound Financial plan – Significance of Financial plan – Financial planning tools – Emerging technology trends used for Financial planners – Recent Entrants into Digital payment - Limitations of Financial Plan .

UNIT – II CAPITAL STRUCTURE**12 Hours**

Capital Structure Introduction – Objectives - Assumptions of Capital Structure - Capital Structure decision – EBIT - EBT analysis - Factors affecting Capital Structure - Leverage, Types of Leverages - Operating and Financial - Composite Leverage.

UNIT – III CAPITAL BUDGETING**12 Hours**

Capital Budgeting – Significance - Steps in Capital Budgeting - Techniques of Capital Budgeting – Pay Back Period - Return on Investment - Net Present Value(NPV) - Profitability Index - Internal Rate of Return (IRR) - Investment Appraisal technique – Application of Capital Budgeting Techniques in Decision making process.

UNIT – IV DIVIDEND POLICY**12 Hours**

Dividend Policy- Types of Dividend – Nature of Dividend policy – Objectives of Dividend – Factors determining Dividend policy – Dividend Theories - Walters Model – Gordon's model – MM Model.

UNIT – V FINANCIAL MODELLING (LAB)**12 Hours**

Financial Modeling – Introduction – Meaning – Income Statement – Balance sheet – Cash Flow statement – Capital Budgeting Techniques in Excel – Chart and graphical presentation of financial information – Financial tools in Excel.

Total Periods: 60

Note: The Question paper consists 40% Theory and 60% Problems.

TEXT BOOKS

1. R. K. Sharma and Sashi K. Gupta, Financial Management, Revised Edition, Chennai. Kalyani Publishers, 2016
2. Michael Rees, Principles of Financial Modeling, Wiley Publishers, 2018 Edition.

REFERENCE BOOKS

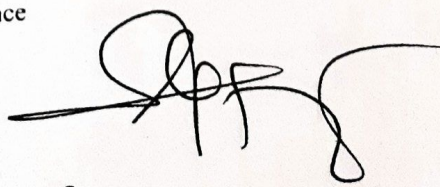
1. Dr. S. N. Maheswari, Financial Management Principles and Practice, Revised Edition, New Delhi: Sultan Chand & Sons, 2019
2. Dr. A. Murthy, Financial Management, Revised Edition, Margam Publications, 2017
3. Prasanna Chandra, Financial Management, Revised Edition, Tata McGraw-Hill Education Pvt. Ltd., 2017

JOURNALS

The Journal of Finance, Journal of Banking & Finance

WEBSITES

<https://onlinelibrary.wiley.com/journal/15406261>



COURSE OUTCOMES

On Successful completion of the Course, the Students are able to:

COURSE OUTCOMES	DESCRIPTION	UNIT	LEVEL
CO1	Analyze the Financial planning techniques in Decision making process.	I	L2
CO2	Develop the ability to measure the Capital structure and Leverage analysis of a firm.	II	L3
CO3	Analyze the Capital Budgeting techniques in investment decision and in evaluating the various proposals.	III	L2
CO4	Apply Financial Management concepts and tools to the financing decisions and dividend decisions	IV	L2
CO5	Familiarize with emerging applications of financial Techniques and tools in Excel.	V	L3

Verified by



Dr Agila G
Course Coordinator

Approved by



Dr Nirmala Devi V
Chairperson - BOS

Approved by



Dr Senthil Kumar G
Member Secretary
Academic Council

19MFC104 - FINANCIAL MARKETS AND INSTITUTIONS

Semester	I
Credit	4
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 the role and functions of Financial Markets and Institutions.

PRE REQUISITE

Banking Law

UNIT - I INTRODUCTION**12 Hours**

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 Impact of Financial Development on Saving and Investment – Process of Financial Development .

UNIT - II FINANCIAL MARKETS**12 Hours**

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 (Guilt-edged) Securities Market.

UNIT - III BANKING INSTITUTIONS**12 Hours**

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 SECURITIES MARKET**12 Hours**

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**12 Hours**

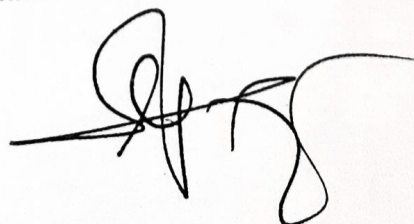
Reserve Bank of India – Introduction – Organisation – Functions - Roles – Monetary Policy of RBI – Techniques of Monetary control - Autonomy of Central Bank – Advantages - Limitations - Direct Vs. Indirect Techniques – Liquidity Management – Liquidity - Adjustment Management – Merits - Inflation Targeting.

Total periods 60**TEXT BOOK**

1. L. M. Bhole, "Financial Institutions and Markets", Tata McGraw Hill Publishing Company Limited, Noida, UP, 6th Edition, 2017.

BOOKS FOR REFERENCE

1. S. Gurusamy, "Financial Markets and Institutions", Vijay Nicole Imprints Pvt Ltd, Chennai, 4th Edition 2015.
2. Gordon Natarajan, "Financial Markets and Institutions", Himalaya Publishing House. 1st Edition 2018.




COURSE OUTCOMES


On Successful completion of the Course, the Students are able to:

COURSE OUTCOMES	DESCRIPTION	UNIT	LEVEL
CO1	Explain the structure of Financial Markets and Financial System.	I	L1
CO2	Analyse the role and functions of different Financial Markets functioning in India.	II	L2
CO3	Classify the Banking and Non-banking Institutions in India.	III	L2
CO4	Evaluate the role of SEBI in controlling securities markets.	IV	L3
CO5	Describe the functioning of Industrial Securities Market, Foreign Exchange Market and Foreign Capital Market.	IV	L3
CO6	Analyse the dimensions of Financial Market and Role of RBI in controlling credit.	V	L2


Verified by


Dr Selvakumar N
 Course Coordinator

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Dr Nirmala Devi V
 Chairperson - BOS

Approved by


Dr Senthilkumar G
 Member Secretary
 Academic Council

19MFC105 - FINTECH

Semester	I Core
Credit	4
Max Mark	CIA : 30
	CE : 70
Total	100

COURSE OBJECTIVE

To impart the knowledge and skills required to work in the new and emerging Fintech sector and to design and implement software applications that will take advantage of the emerging regulations.

PREREQUISITE

Financial Services

UNIT – I Financial Markets and Products**12 Hours**

Financial Ecosystem, Role of Fund-based and Fee-based firms - Understanding Money and Bond markets, Product features - Understanding Equity Market, High Frequency Trading, Product features -Understanding Forex market and Forex products - Understanding Commodity market, Commodity ETFs.

UNIT – II Understanding Banks and Other Financial Institutions**12 Hours**

Traditional Banking and its operations - Shadow banks and its role in the Credit market - Technological disruptions in Financial services - Risk Management in Banks and other financial institutions.

UNIT – III Foundations of FinTech**12 Hours**

Financial Innovation: Past and present - Financial data management - Machine learning in FinTech - Evaluation of machine learning models - FinTech company valuation.

12 Hours**UNIT – IV Block chains**

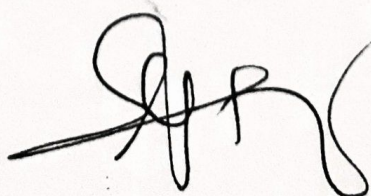
Overview of Block chain - Private and public keys, Hashing, and Digital signature - Distributed ledger and Cryptographic pointers - Mining, Proof of work and Proof of stake - Smart contracts and permissioned ledgers : Hyperledger fabric overview – Block chain in financial software and systems.

12 Hours**UNIT – V Crypto Assets and Tokens**

Introduction to Crypto currency - Crypto infrastructure and payment Crypto trading platforms - Crypto OTC market - tokenization - Government regulations (global and India) and their impact, Crypto favorable countries and policies - Central Bank Digital Currency and Stable coin and their future prospects.

Total Periods: 60

DISTRIBUTION OF MARKS: 100% Theory



TEXT BOOKS:

1. Augustin Rubini, "Fintech in a Flash", Walter De Gruyter Publishers, 3rd Edition, 2019.

REFERECE BOOKS:

1. Hazik Mohammed and Hassnian Ali, Blockchain, Fintech and Islamic Finance, Walter De Gruyter Publishers, 2019.

JOURNALS

Journal of Fintech

WEBLINKS

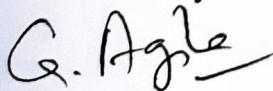
www.finovate.com/blog, www.thefintechtimes.com

COURSE OUTCOMES

On Successful completion of the Course, the Students are able to:

COURSE OUTCOMES	DESCRIPTIONS	UNIT	LEVEL
CO1	Explain the role and functions of the Financial system.	I	L1
CO2	Explain the different role played by Banks and other Financial Institutions.	II	L1
CO3	Introduce and develop knowledge of Machine Learning in Fintech.	III	L1
CO4	Locate Block Chain Technology fundamentals in a financial, taxation and regulatory context.	IV	L2
CO5	Explore regulatory and taxation challenges generated by widespread Crypto currency and Crypto Asset Adoption.	V	L3

Verified by



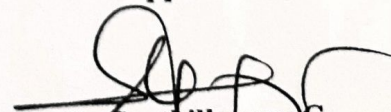
Dr Agila G
Course Coordinator

Approved by



Dr Nirmala Devi V
Chairperson - BOS

Approved by



Dr Senthilkumar G
Member Secretary
Academic Council

MASTERS' ABILITY AND CAREER ENHANCEMENT (MACE – I)**Subject Code: 19CME01****Common to all the PG streams admitted from AY 2019-2020**

Semester	I
Credit	2
Paper type	Skill based
Max. Marks	Total=100 (Online:50+Verbal Oral: 50)

Instruction Hours per Semester: 40**Aim:**

To educate and enrich the students on setting goals, career planning, communication skills and professional grooming. Equip them on the techniques of listening, non-verbal communication, etiquette, written and presentation skills etc.

Course Objectives

To enable students to,

- Set goals.
- Assess individual communication skills, aptitude and employability skills.
- Revise the fundamentals of English grammar
- Enhance their English language.
- Equip with techniques of listening and non-verbal communication
- Enhance techniques such as listening, non-verbal communication, verbal oral & written skills etc.

Unit I

Assessment of individual levels of communication skills, aptitude and employability skills; Psychometric test, SWOT analysis; Planning on setting goals. Introduction to Career planning; Goal setting – Introduction to Soft Skills - Presentation skills - Intra-personal skills

Unit II

Enhancement of Basic English vocabulary; Nouns, Verbs, Tenses, Phrases, Synonyms, Antonyms, and Homonyms Descriptive words - Combining sentences

Unit III

English language enhancement- Business Idioms- Indianisms in English- Common Errors in Pronunciation - Signposts in English- Verbal ability-Articles-Parts of speech-Phrases, clauses and modifiers - errors in tenses – prepositional errors – parallelism errors – mood, conditionals and multiple usages.

Unit IV

English listening- hearing Vs. listening - Nonverbal communication – Appearance, dressing and grooming - Tips to maintain good impression at work - business etiquette – basic postures and gestures and table manners, Body language - dealing with people communication - media etiquette - telephone etiquette, email etiquette.

Unit V

Basics of Writing Skills – Sentence Construction – Email Writing. Presentation Skills (Writing) – Effective organization of content – Importance of Presentation in both Writing and Speaking. Communication Process and Barriers – Elimination of stage fear – Impromptu speaking

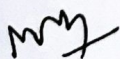
Course Outcomes

On the successful completion of the course, the student would be able to-

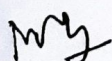
- Set goals
- Learn fundamentals of English grammar, common errors of pronunciation and parts of speech.
- Understand individual communication skills, aptitude and skills required for employment
- Enhance their English language.
- Listen better, improve their body language, and adopt good manners and etiquettes.
- Write better and communicate effectively.

References:

- 1) A Modern Approach to Verbal and Nonverbal Reasoning by Dr. R. S. Aggarwal
- 2) A Modern A Modern Approach to Verbal by Dr. R. S. Aggarwal
- 3) A Modern Approach to Nonverbal Reasoning by Dr. R. S. Aggarwal
- 4) A Practical Course in Spoken English by J.K. Gangal
- 5) Effective English Communication for you by V. Shamala
- 6) Developing Communication Skills by Krishna Mohan & Meera Banerji
- 7) English for Competitive Exams by Bhatnagar



Verified by



Course Coordinator

Approved by

Chairman - BOS

19MFC201-ACCOUNTING FOR MANAGERS

Semester	II
Credit	4
Subject Type	Core
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 Common size statements-Trend Analysis

UNIT - II RATIO ANALYSIS**15**

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

UNIT – III FUND FLOW STATEMENT AND CASH FLOW STATEMENT**15**

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

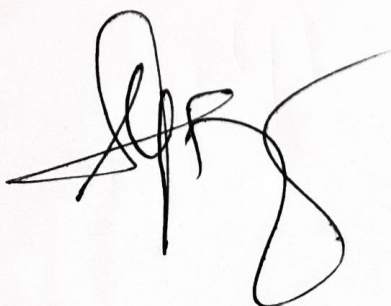
NOTE: Question Paper shall cover 40% Theory and 60% Problems.

Total Periods -60**TEXT BOOK**

1. R.K Sharma & Shashi.K.Gupta, "Management Accounting – Principles and Practice", Kalyani Publishers, 2017.

BOOKS FOR REFERENCE

1. Dr. S.N.Maheswari, "A Text book on Accounting for Management ", Vikas Publishing House, 2016.
2. Madhav Rajan, "Management and Cost Accounting ", Pearson Higher Education , 6th Edition, 2015.



COURSE OUTCOME


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

COURSE OUTCOMES	DESCRIPTIONS	UNIT	LEVEL
CO1	Analyse the concepts of management accounting and Financial analysis by using tools and techniques	I	L2
CO2	Evaluate financial statements by adapting ratio analysis, fund flow and cash flow analysis.	II & III	L3
CO3	Evaluate the performance of a business by applying marginal costing techniques and standard costing techniques.	IV	L3
CO4	Prepare different kinds of budgets.	V	L3

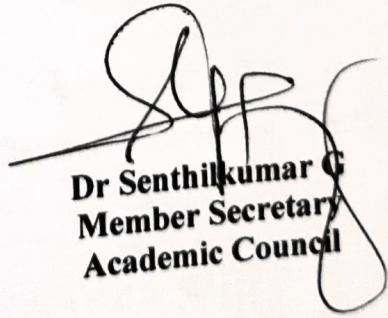
Verified by


Dr Kavitha G
Course Coordinator

Approved by


Dr Nirmala Devi V
BOS Chairman

Approved by


Dr Senthilkumar G
Member Secretary
Academic Council

19MFC202- STATISTICS FOR RESEARCH**COURSE OBJECTIVE**

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

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

UNIT – I

Computation of Basic Statistics - Measures of Central Tendency - Measures of Dispersion - Excel work and SPSS. (11)

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

UNIT – II

Probability Distributions - Binomial, Poisson and Normal distributions (No derivations) - Characteristics and Applications - Simple Problems. (10)

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

UNIT – III

Procedure of Testing Hypothesis - Standard error - Errors in Testing Hypothesis - Test of Significance - Z test - Large Sample test - Single mean and difference of means - Single proportion and difference of proportions - Small Sample test - Students t-test - Single and difference of means - Paired t-test - Simple problems. (11)

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

UNIT – IV

Test of Significance - F test - One Way - Two Way ANOVA - χ^2 Test and Goodness of fit - Uses of χ^2 test. (12)

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

UNIT – V

Multivariate Analysis - Partial and Multiple Correlation and Regression - Factor Analysis. (11)

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

COURSE OUTCOMES

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

- CO-1 Understand the importance and applications of statistics in real life
- CO-2 Apply the concept of Probability Distribution
- CO-3 Analyze data using Large sample test & Small sample test
- CO-4 Analyze data using F and χ^2 test
- CO-5 Analyze data using Multiple Correlation & Regression

TOTAL HOURS : 55

* Note : The Question paper consists 20% Theory and 80% Problems

TEXT BOOK

1. S.P.Gupta: "Statistical Methods" 1st Edition 1969, Reprint 2017.

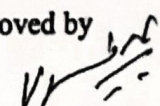
REFERENCE BOOKS

1. S.C.Gupta & V.K.Kapoor : "Fundamentals of Mathematical Statistics" 1st Edition 1970, Reprint 2016.
2. R.S.N.Pillai & V.Bagavathi "Statistics" S.Chand and Company Ltd., New Delhi. 1st Edition 1984, Reprint 2016.

Prepared by


Dr RAMYA K

Approved by


Dr UMA N

19MFC203 – 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**12**

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**12**

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**12**

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**12**

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**12**

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

Total Periods - 60**TEXT BOOK**

1. V.K. Bhalla., International Financial Management- Text and Cases, Anmol Publications Pvt. Ltd., 2016.

BOOKS FOR REFERENCE

1. Mauri.D. Levi, International Finance, Mc Graw Hill Ind., 2016.
2. Madhu Viji, International Financial Management, Excel Books, 2017.

COURSE OUTCOME

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

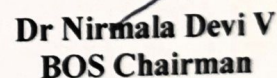
COURSE OUTCOMES	DESCRIPTIONS	UNIT	LEVEL
CO1	Practice in international financial institutions with different foreign exchange markets.	I	L3
CO2	Expertise in foreign exchange risk and exposure, international capital budgeting and evaluation of foreign projects.	II & III	L3
CO3	Effectively manage the funds of Multinational companies, Foreign Direct Investment and Foreign Portfolio Management.	IV & V	L3

Verified by



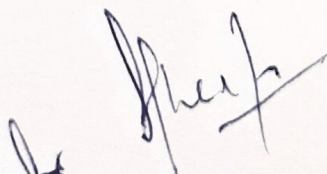
Dr Kavitha G
Course Coordinator

Approved by



Dr Nirmala Devi V
BOS Chairman

Approved by



Dr Senthilkumar G
Member Secretary
Academic Council

19MFC204-RDBMS AND ORACLE

Semester	II
Credit	4
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

Database concepts: A relational Approach –Database Management Systems (DBMS) –Relational Database Model – Integrity rules –Theoretical Relational Languages -Database Design: Data Modeling and Normalization. 12

UNIT II ORACLE 8

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. 12

UNIT III MULTIPLE TABLES

Multiple Tables: Join –Set Operators -Sub-Query -Advanced Features: Objects, Transactions and Control –Views – Sequences –Synonyms –Index –Controlling Access –Object privileges. 12

UNIT IV PL/SQL

PL/SQL: Programming Language Basic –History of PL/SQL –Fundamentals of PL/SQL –Data types –Variable declaration –SQL and Control structures in PL/SQL. 12

UNIT –V CURSORS AND EXCEPTIONS

Cursors and Exceptions –Procedures, Functions and Packages. 12

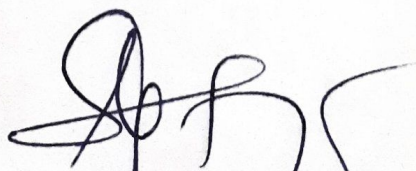
Total Hours - 60

TEXT BOOK

1. Raghu Ramakrishnan & Johannes Gehrke, "Database Management Systems", Tata McGraw Hill Publishing Company Limited, Noida, UP, 3rd Edition, 2014.

BOOKS FOR REFERENCE

1. Nilesh Shah, "Database Systems Using Oracle ", Prentice Hall Pvt Ltd, New Delhi, 2nd Edition.
2. Abraham Silberschatz Henry F.Korth S.Sudarshan, "Database System Concepts "Tata McGraw Hill Publishing Company Limited, Noida, 6th Edition 2000.
3. Alexis Leon, Mathews Leon, "Essentials of Database Management Systems", Vijay Nicole Imprints Pvt Ltd, Chennai 2009.

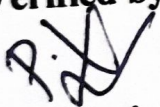


COURSE OUTCOME


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

COURSE OUTCOMES	DESCRIPTIONS	UNIT	LEVEL
CO1	Outline the concept of database system	I	L1
CO2	Explain the overview of oracle and acquire knowledge on data types and its uses, Create tables and manipulate data in databases	II	L3
CO3	Experience with advanced features of SQL.	III	L3
CO4	Understand the fundamentals of PL/SQL	IV	L3
CO5	Describe the usage of Cursors, Exceptions, Procedures, Functions and Packages	V	L3


Verified by


Ms Kavipriya P
Course Coordinator

Approved by


Dr Nirmala Devi V
BOS Chairman

Approved by


Dr Senthilkumar G
Member Secretary
Academic Council

19MFC205-COMPUTER PRACTICAL I – RDBMS AND ORACLE

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

COURSE OBJECTIVES

- Hands on experience on DDL ,DML,DCL and TCL Commands
- To Implement queries, reports and PL/SQL functions

LIST OF EXPERIMENTS

1. DDL Commands

- Input: Create a table with necessary constraints.
- Simple Queries Using functions
 - Create
 - Alter
 - Drop
 - Rename
 - Truncate

2. DML Commands

- Input :Create a table
- Simple Queries Using functions
 - insert
 - update
 - delete
 - select

3. DCL and TCL Commands

- Input :Create a table
- Simple Queries Using functions
 - Grant
 - Revoke
 - Commit
 - Rollback
 - save point

4. Create necessary tables, write queries and generate reports for the following problems:

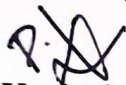
- Savings bank account for Banking.
 - Invoice
- Create a table and perform **Join queries** such as Simple join, Self-Join, Outer Join.
 - Create a table and retrieve the rows, using any five **Built in Functions**.
 - Create a table and retrieve the rows, using any five **logical operators**.
 - Create a PL/SQL Program to calculate **Compound Interest**.
 - Create a PL/SQL program to compute market price per share and value of firm by using **Walter model** and comment the result "No Retention"
 - Create a PL/SQL Program and perform **Control Structure** functions such as Loop, While, If, Else.
 - Create a **Cursor procedure** to calculate payroll process of an Employee.
 - Create a PL/SQL program to raise the predefined exception "NO_DATA_FOUND" from the table.

COURSE OUTCOME

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

COURSE OUTCOMES	DESCRIPTIONS	LEVEL
CO1	Create a database application and generate reports.	L3
CO2	Create SQL query using DML/DDDL/TCL/DCL commands.	L3
CO3	Develop Program using PL/SQL.	L3

Verified by



Ms Kavipriya P
Course Coordinator

Approved by



Dr Nirmala Devi V
BOS Chairman

Approved by



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Member Secretary
Academic Council

19MFCE01 – ADVANCED FINANCIAL REPORTING

Semester	II
Credit	4
Paper Type	Elective
Max. Marks	CIA -30 CE -70 TOT =100

COURSE OBJECTIVE

Preparation of Consolidated Financial Statements including Associates accordance with the structure and content prescribed with in IFRS .

PRE REQUISITE

International Accounting Standards

UNIT – I CONSOLIDATED FINANCIAL STATEMENTS**10 Hours**

Consolidated Financial Statements – Group Definitions – Parent – subsidiary – Single Economic Entity – Exclusions from consolidation – Principles of Consolidation.

UNIT – II CONSOLIDATED FINANCIAL STATEMENTS**13 Hours**

Consolidated Statement of Financial Position – Pre-Acquisition Profits and Group Reserves –Non controlling Interest – Intra Group Trading –Unrealised Profit- Goodwill – Fair Values- Mid-Year Acquisitions.

UNIT - III CONSOLIDATED FINANCIAL STATEMENTS**13 Hours**

Consolidated statement of Profit or Loss (and other Comprehensive Income) – Principles of Consolidation – Intra – group Trading – Mid-year acquisition Procedure – Analysis of a company within a group .

UNIT – IV ASSOCIATES**13 Hours**

Associates – Equity Accounting – Statement of Profit or loss –Trading with the Associate – Dividends from Associates – Balances with Associates – Unrealised profit in Inventory.

UNIT - V GROUP DISPOSALS**11 Hours**

Disposals – Parent Company Financial statements – Consolidated Financial Statements- Full Disposal – Alternative Presentation – if subsidiary represents a discontinued operation.

TOTAL PERIODS - 60 HOURS**TEXT MATERIAL**

Financial Reporting, ACCA Study Text, Published by British Library Cataloguing, Kaplan Publishing UK, 2018.

REFERENCE MATERIAL

www.accaglobal.com

www.accastudymaterial.com

www.bpp.com

www.accountancywall.com

COURSE OUTCOMES:

On Successful completion of the Course, the Students are able to:

COURSE OUTCOMES	DESCRIPTIONS	UNIT	LEVEL
CO1	Prepare a consolidated Statement of Financial position for a simple group (Parent and one Subsidiary and Associate) dealing with Pre and Post acquisition Profits Non - Controlling interest and Goodwill.	I , II & III	L3
CO2	Prepare a consolidated statement of financial position of an associate.	IV	L3
CO3	Account for the disposal of an entire subsidiary.	V	L3

Verified by

Dr Kavitha G
Course Coordinator

Approved by

Dr Nirmala Devi V
Chairman – BOS

Approved by

Dr Senthilkumar G
Member Secretary
Academic Council

19MFCE02- INSURANCE AND RISK MANAGEMENT

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

COURSE OBJECTIVES

- To know about the concepts of Insurance and Risk Management

UNIT –I INTRODUCTION TO INSURANCE**12**

Role of Insurance-Characteristics of an Insurable Risk-Principle of Insurance-Reinsurance-Double Insurance-IT in Insurance.

UNIT –III INDIAN INSURANCE INDUSTRY**12**

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 INSURANCE CONTRACT**12**

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 INTRODUCTION TO RISK MANAGEMENT**12**

Concept of Risk- Types of Risk –Principles of Risk Management – Risk Management process-objectives of Risk Management.

UNIT-V RISK MANAGEMENT AND CONTROL**12**

Methods of Risk Management – Risk Management by individuals and corporations-Tools for ControllingRisk.

Total Hours: 60

NOTE: Question Paper shall cover 100% Theory.

TEXT BOOK

1. Dr.P.K.Gupta, “Insurance and Risk Management”, Himalaya Publishing House, Mumbai, 2017.

BOOKS FOR REFERENCE:

1. Alka Mittal and S.L Gupta, “Principles of Insurance and Risk Management”, S.Chand& Sons Publisher, New Delhi 3rd Edition 2013 .
2. NaliniPravaTripathy and PrabirPai, “Insurance -Theory and Practice”, Prentice Hall Pvt Ltd, New Delhi, 3rd Edition.
3. Mark S. Dorfman, “Introduction to Risk Management and Insurance”, Prentice Hall Pvt Ltd, New Delhi, 10th Edition 2012.

COURSE OUTCOME

COURSE OUTCOMES	DESCRIPTIONS	UNIT	LEVEL
CO1	Explain various concepts of Indian Insurance Industry.	I	L1
CO2	Understand the features of Insurance contract and various schemes available to the investors	II,III	L1
CO3	Acquire knowledge about types of risk and means to manage it.	IV	L2
CO4	Prepare controlling tools for individuals and corporations	V	L3

Verified by

Approved by



Dr Kavitha G
Course Coordinator



Dr Nirmala Devi V
Chairperson - BOS

Approved by



Dr Senthilkumar G
Member Secretary
Academic Council

19MFCE03-SOFTWARE ENGINEERING

Semester	II
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 management and techniques

UNIT I SOFTWARE

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. 12

UNIT II PROJECT MANAGEMENT

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. 12

UNIT III SOFTWARE QUALITY ASSURANCE

Software Quality Assurance: Quality concepts –SQA –Formal Technical Reviews –software reliability –SQA Plan - Software Configuration Management: SCM process –change control –version control. 12

UNIT IV ANALYSIS, CONCEPTS AND PRINCIPLES

Analysis, concepts and Principles: Requirements Analysis –Analysis principles –Software prototyping –Specification. Analysis modeling: Data modeling –Functional modeling –Behavioral modeling. 12

UNIT V SOFTWARE TESTING TECHNIQUES

Software Testing Techniques: Testing Fundamentals –White box testing –Black-box testing. Software testing strategies: Unit testing –Integration testing –Validation testing –System testing. 12

TOTAL PERIODS-60**TEXT BOOK**

- Roger S. Pressman, "Software Engineering", Tata McGraw Hill Publishing Company, Limited, Noida, UP., 2014

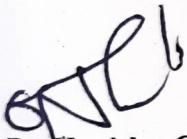
BOOKS FOR REFERENCE

- Ian Sommerville, "Software Engineering", Pearson Education, New York, 10th Edition 2017
- Richard Fairley, "Software Engineering Concepts", Tata McGraw Hill Publishing Company limited, Noida, UP, 1st Edition 2004

COURSE OUTCOME

COURSE OUTCOMES	DESCRIPTIONS	UNIT	LEVEL
CO1	understand the concepts of software testing	I	L1
CO2	Apply the concepts in developing software	II	L2
CO3	Describe about SCM process	III	L2
CO4	Analyse the concepts and principles in software engineering	IV	L2
CO5	Apply software testing techniques in software development process	V	L3

Verified by



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Course Coordinator

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Dr Nirmala Devi V
Chairperson - BOS

Approved by



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Member Secretary
Academic Council

MASTERS' ABILITY AND CAREER ENHANCEMENT (MACE – II)

Subject Code: 19CME02

Common to all the PG streams admitted from AY 2019-20

Semester	II
Credit	2
Paper type	Skill based
Max. Marks	Total=100 (Online:50+Verbal Oral: 50)

Instruction Hours per Semester: 40

Aim:

To educate and enrich the students on quantitative ability, arithmetic reasoning, and verbal ability. Enhance the students on group behavior and team building skills.

Course Objectives

To enable students to,

- Improve their quantitative ability.
- Ability of arithmetic reasoning
- Enhance their verbal ability through vocabulary building and grammar
- Enhance their group behavior and team building skills.
- Build resumes, speak in public, debate and discuss in groups

Unit I

(Quantitative Ability)

Speed Maths – Simple Conversion – Square roots and Cube roots – Vedic Maths – Short cuts – Special Concepts. Number Properties – Divisibility rules – Unit digit – HCF and LCM – Simplification. Percentage – Fundamentals – Increase and decrease concepts – Basics of Averages. Profit and Loss – Finding CP, MP, SP. Discount – Flat & Successive

Unit II

(Arithmetic Reasoning)

Data Arrangements – Linear and Circular arrangement – Alpha & Numeric series – Analogy. Blood Relation – Family Tree – Statement based. Coding & Decoding – Alpha coding and Numeric coding

Unit III

(Verbal Ability)

Vocabulary – Etymology, Root words, Verbal Analogy. Reading Comprehension: Workshop on Reading – Sub-skills of Reading, Techniques of Reading, Jumbled Paragraphs. Application of Grammar concepts – Parts of Speech, Tenses

Unit IV

Group discussion, interviews and presentation skills - Group behaviour – Team Work – Team building – Open and Closed group discussions.

Unit V

Exercises on Resume writing - Public speaking, Group discussion, debate, extempore, quiz and contemporary group play and role play.

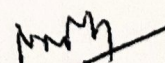
Course Outcomes

On the successful completion of the course, the student would be able to-

- Enhance their ability to deal with quantities
- Understand and improve arithmetic reasoning.
- Build better vocabulary and grammar
- Improve the group behavior and team building.
- Prepare resumes, speak in public, debate and discuss in groups

References

1. Quantitative Aptitude for Competitive Exams by R. S. Agarwal
2. Quantum CAT by Sarvesh Verma
3. A Modern Approach to Logical Reasoning by R. S. Agarwal
4. Verbal Ability and Reading Comprehension by Arun sharma
5. Word Power Made Easy by Norman Lewis
6. High School English Grammar by Wren and Martin
7. English Conversation Practice by Grant Taylor
8. Group Discussion and Interviews by Anand Ganguly
9. Art of Social Media by Guy Kawasaki



Verified By

Course Coordinator

19MFC301 -TAXATION

Semester	III
Credit	4
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.

PRE REQUISITE

-

UNIT - I INTRODUCTION**12 Hours**

Income Tax Act – Definition – Income – Agricultural Income – Assessee – 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 Hours**

Computation of Income from Salaries and Income from House Property.

UNIT - III PROFITS AND GAINS OF BUSINESS OR PROFESSION - CAPITAL GAIN**12 Hours**

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

UNIT - IV INCOME FROM OTHER SOURCES AND INCOME TAX AUTHORITIES**12 Hours**

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**12 Hours**

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 30% Theory and 70% Problems.

Total hours - 60**TEXT BOOK**

1. Gaur & Narang, "Income Tax Law & Practice", DP Kalyani Publishers, Latest Edition, New Delhi, 46th Edition 2019.

BOOKS FOR REFERENCE

1. M. Jeevarathinam & C. Vijay Vishnu Kumar, 'Income Tax Law & Practice', 8th Edition, 2019.
2. N. Hariharan, 'Income Tax Law & Practice' Tata McGraw Hill, 12th Edition 2019.

COURSE OUTCOMES

On Successful completion of the Course, the Students are able to:

COURSE OUTCOMES	DESCRIPTION	UNIT	LEVEL
CO1	Determine the residential status & identify exempted income from Taxation.	I	L2
CO2	Compute the Income from Salary and House property.	II	L2
CO3	Compute the Income from Business / Profession and Capital gain.	III	L3
CO4	Computation of Income from Other Sources and Set-off and Carry forward of Losses.	IV	L3
CO5	Conclude the concepts of GST and registration procedure for GST.	V	L3

Prepared by



Dr Kavitha G
Course Coordinator

Approved by



Dr Nirmala Devi V
Chairperson - BOS

Approved by



Dr Jayasheela D
Member Secretary
Academic Council

19MFC302 - CORPORATE PERFORMANCE ANALYSIS

Semester	III
Credit	4
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.

PRE REQUISITE

Principles of Accountancy, Corporate Accounting

UNIT - I PROFIT PRIOR TO INCORPORATION AND FINAL ACCOUNTS 12 Hours

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 Hours

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 Hours

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 Hours

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 Hours

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.

Total hours - 60

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

TEXT BOOK

1. Jain & Narang, Advanced Accountancy: Corporate Accounting Volume II', Kalyani Publishers, 2017.

BOOKS FOR REFERENCE

1. S C Gupta , T S Grewal & M C Shukla, "Advanced Accounts", Vol –I, S. Chand & Company, New Delhi, 19th Edition, 2018.
2. R. L Gupta and Radhaswamy, "Advanced Accounting", Sultan Chand & Sons, 17th Edition, Reprint 2018.

COURSE OUTCOMES

On Successful completion of the Course, the Students can:

COURSE OUTCOMES	DESCRIPTION	UNIT	LEVEL
CO1	Preparation of Profit and Loss Account, P&L Appropriation Account and Balance Sheet of a Company.	I	L3
CO2	Explain the concepts of Amalgamation, Absorption and internal reconstruction .	I	L3
CO3	Analyse the different concepts relating to Holding Companies, Computation of Capital Profit, Revenue Profit, Cost of Control and Minority Interest and Preparation of Consolidated Balance Sheet.	II	L3
CO4	Prepare Final accounts of Banking Companies and Insurance Companies.	II	L3
CO5	Describe the Concepts of Inflation and Human Resource Accounting.	II	L2

Verified by

N. Selvakumar
Dr Selvakumar N
Course Coordinator

Approved by

[Signature]
Dr Nirmala Devi V
Chairperson - BOS

Approved by

[Signature]
Dr Jayasheela
Member Secretary
Academic Council

19MFC303 - SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Semester	III
Credit	4
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.

PRE REQUISITE

Financial Markets and Institutions.

UNIT - I INVESTMENT SETTING

12 Hours

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 Hours

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 Hours

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 Hours

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 Hours

Portfolio Analysis – Portfolio Selection – Capital Asset Pricing Model – Portfolio Revision – Portfolio Evaluation.

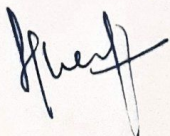
Total Periods - 60

TEXT BOOK

1. V. K. Balla, 'Investment Management', S. Chand Publications, Revised Edition, 2018.

BOOKS FOR REFERENCE

1. Khan and Jain, 'Investment Management' - Tata McCraw Hill Education, 7th Edition 2014.
2. Preeti Singh, 'Investment Management', Himalaya Publishing House, 20th Edition, 2019.
3. Haripriya.B, "Investment Management: Security and Portfolio Management", New Age International Pvt Ltd 2019



COURSE OUTCOMES

On Successful completion of the Course, the Students can:

COURSE OUTCOMES	DESCRIPTION	UNIT	LEVEL
CO1	Analyze the Investment process, Avenues available for the Investor and Selection of a Good Investment Alternative.	I	L2
CO2	Ascertain the risks involved in the Securities Market and list out the Participants in Financial Market.	II	L2
CO3	Describe the Role of Primary Market in Securities Market and Method of Floating New issues.	II	L3
CO4	Evaluate the performance of the Security using Techniques of Fundamental and Technical Analysis.	III, IV	L3
CO5	Appraise the performance of the selected portfolio by using various Portfolio Evaluation techniques.	V	L3

Verified by

N. Selvakumar
Dr Selvakumar N
Course Coordinator

Approved by

N
Dr Nirmala Devi V
Chairperson - BOS

Approved by

J Jayasheela D
Dr Jayasheela D
Member Secretary
Academic Council

19MFC304 - WEB TECHNOLOGY

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

COURSE OBJECTIVE

To help the students to understand the concept of HTML, CSS, Java script and PHP.

PREREQUISITES

Basic experience with HTML

UNIT - I FUNDAMENTALS OF WEB**11 Hours**

Internet - WWW, Web Browsers and Web Servers, URLs, MIME, HTTP, Security. **HTML and CSS**

HTML - XHTML – HTML 5 - Creating simple Web page, Basic Text formatting, Presentation elements, Phrase elements, Lists, Font, Grouping elements, Basic links, Internal document links, e mail link, Image, Audio and Video, Image maps, Image formats, Adding flash content and video, Tables – attributes, Nested tables, Forms – Attributes, Form controls, Frames – Frame set, Nested frames, Attributes. Introduction to HTML 5 - New tags of HTML 5 – Embedding, Media content, Building input forms, Painting on canvas.

Cascading Style Sheet - Introduction, Levels of Style Sheet and Specification formats, Embedded Style Sheet, External Style Sheet, Inline Style Sheet, Class and ID method, DIV and SPAN tags, Inheritance with CSS, Introduction to CSS 3, HTML 5 and CSS3.

UNIT - II JavaScript**11 Hours**

JavaScript Implementation, JavaScript in HTML, Language Basics – Variables, Operators, Statements, Functions, Data type conversions, Reference types, Document Object Model - Browser Object Model - Window Object, Location Object, Navigator Object, Screen Object, History Object, Events and Event handling, Button elements, Navigator object, Validations with regular expressions. Introduction to Dynamic documents, Positioning elements, Moving elements, Elements visibility, changing Colors and Fonts, Dynamic content, Locating Mouse cursor, reacting to a Mouse click, Dragging and Dropping of elements.

UNIT – III PHP**11 Hours**

Introduction to Server side Programming, Introduction to PHP , PHP and HTML, Essentials of PHP, Why Use PHP, Installation of Web Server, WAMP Configurations, Writing simple PHP program, Embedding with HTML, Comments in PHP, Variables, Naming Conventions, Strings, String Concatenation, String functions, Float functions, Arrays, Array – Key pair value, Array functions, is SET, UNSET, gettype(), settype(), Control statements (if, switch), Loops, User Defined Functions (with argument, return values), global variable, default value, GET - POST method, URL encoding, HTML Encoding, Cookies, Sessions, Include statement. File: read and write from the file. Ethical use of features of PHP.

UNIT – IV MySql**11 Hours**

PHP with MySQL, Creating Connection, Selecting Database, Perform Database (query), Use returned data, Close connections. File handling in PHP – Reading and writing from and to FILE. Using MySQL from PHP (Building a Guestbook). Introduction to MySQL, CRUD - Select statements, Creating Database/Tables, Inserting values, updating and Deleting.

UNIT - V Object Oriented Programming with PHP**11 Hours**

Introduction to OOPS, Creating classes, Creating objects, Setting access to properties and methods. Constructors, Destructors, Overloading and Overriding of methods. Accessing PHP and HTTP Data. Reading POST and GET variables.

TOTAL PERIODS – 55**TEXT BOOK**

1. Jon Duckett, Beginning HTML, XHTML, CSS, and JavaScript, Wiley Publishing, 2010.
2. Steve suehring, JavaScript Step by Step, Microsoft Press, 3rd Edition, PHI, 2013
3. Matt Doyle, Beginning PHP 5.3, Willey Publishing, 2010.

BOOKS FOR REFERENCE

1. FaitheWempen. HTML 5 Step by Step, Microsoft Press, PHI, 2012.
2. David Sawyer McFarland, CSS – The Missing Manual, Pogue Press, O'Reilley Willey Publishing, 2nd Edition, 2009.

COURSE OUTCOMES

On Successful completion of the Course, the Students are able to:

COURSE OUTCOMES	DESCRIPTION	UNIT	LEVEL
CO1	Identify the concepts of Internet, HTML, and CSS.	I	L2
CO2	Develop a dynamic Webpage by the use of Java script.	II	L3
CO3	Develop program using PHP.	III	L3
CO4	Create database using MySQL.	IV	L3
CO5	Outline the concept of Object Oriented Programming with PHP& Develop a complete dynamic Website with Data base as backend.	V	L3

Verified by


Ms Kavipriya P
Course Coordinator

Approved by


Dr Nirmala Devi V
Chairperson - BOS

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Academic Council

19MFC305 COMPUTER PRACTICAL – II WEB TECHNOLOGY

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

COURSE OBJECTIVE

To help the Students getting started with Web Programming using HTML, PHP and MySQL.

LIST OF PROGRAMS

1. Create a HTML page that will have the following: Headers, Linking and Images.
2. Create a HTML page that will have the following:
Frames, Unordered Lists, Nested and ordered Lists
3. Create a HTML page that will have the following: Tables and Formatting.
4. Create a HTML page that will have the following: Forms, Creating and Using Image Maps, Tags.
5. Displaying HTML content using PHP.
6. FORM processing using PHP.
7. FORM validation using PHP.
8. Storing data in MYSQL using PHP.
9. Retrieving data from MYSQL using PHP.
10. Drill down reports using PHP.


Total Periods – 36+9=45

COURSE OUTCOMES


On Successful completion of the Course, the Students are able to:

COURSE OUTCOMES	DESCRIPTION	LEVEL
CO1	Create static HTML pages.	L3
CO2	Create dynamic Webpages using PHP and MySQL.	L3


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Academic Council

19MFCE04 - 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.

PRE REQUISITES

Banking and Insurance Law, Financial Institutions.

UNIT – I STRUCTURE OF FINANCIAL SYSTEM AND MERCHANT BANKING 12 Hours

Structure of Financial System – Financial Services - Types of Non-Banking Financial Services and Banking Services - Merchant Banking – Functions and services – Guidelines of RBI and SEBI regarding Merchant Banking.

UNIT - II MUTUAL FUNDS 12 Hours

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 Hours

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 - IV FACTORING AND HOUSING FINANCE 12 Hours

Factoring – Types – Mechanism – Forfeiting – Parties - Mechanism – Housing Finance - NHB Directions and Guidelines - Housing Finance Scheme – Housing Finance contracts - Funding of HFCs.

UNIT - V CREDIT RATING AND VENTURE CAPITAL 12 Hours

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

Total Period - 60

TEXT BOOKS

1. Dr.R, 'Essentials of Financial Services', Tata McGraw Hill Companies, 2009
2. Dr.RGurusamy , 'Essentials of Financial Services', Vijay Nicole Imprints; 3e edition (2017)
3. L. M. Bhole & JithendraMahakud, 'Financial Institutions and Markets' , , Tata McGraw Hill Publication, 6thEdition 2017.

BOOKS FOR REFERENCE

1. Y. Khan, 'Financial Services', Tata Mc. Graw Hill Publishing, 10th Edition 2019.
2. Joseph Anbarasu et.al, (2014), Financial Services, Sultan Chand and Sons, New Delhi.

COURSE OUTCOMES

On Successful completion of the Course, the Students will be able to:

COURSE OUTCOMES	DESCRIPTION	UNIT	LEVEL
CO1	Analyse the Structure and functioning of Financial system in India.	I	L2
CO2	Analyse the different Mutual fund schemes and carryout the functions of Asset Management Companies.	II	L2
CO3	Expertise in Leasing Finance, Hire Purchase Financing and Consumer Credit Services.	III	L3
CO4	Execute the functioning of Factoring and Housing Finance in India.	IV	L3
CO5	Understand various credit rating techniques and different venture capital schemes.	V	L1

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Dr Selvakumar N
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19MFCE05 - 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.

PREREQUISITES

Basic Computer Knowledge.

UNIT I FUNDAMENTALS OF INFORMATION SYSTEMS**12 Hours**

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 Hours**

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 Hours**

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 Hours**

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 Hours**

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**TEXT BOOK:**

1. James O'Brien, Management Information Systems", Tata McGraw Hill Publishing Company Limited, Noida UP, 10th Edition, 2017
2. K.C. Laudon Kenneth & P. Laudon Jane, Management Information System Paperback, Pearson Education, Fifteenth Edition 2018

REFERENCE BOOK:

1. L.M. Prasad & Usha Prasad, "Management Information Systems", S. Chand & Sons Publisher, New Delhi, 2012.
2. Rahul De, Management Information System, in Business, Government and Society, Wiley Publishers 2nd Edition 2018.


COURSE OUTCOME:

On Successful completion of the Course, the Students are able to:

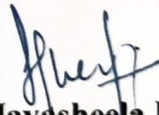
COURSE OUTCOMES	DESCRIPTION	UNIT	LEVEL
CO1	Outline the basic concepts of information systems and MIS	I	L1
CO2	Analyze various computer hardware and software	II	L2
CO3	Identify the concept and needs of Database Management Systems	II	L2
CO4	Plan, analyze, design and implement information system projects.	IV	L3
CO5	Analyze the use of various strategic and managerial implications of information system	V	L2

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19MFCE06 - SOFTWARE PROJECT MANAGEMENT

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

PREREQUISITES

Basic Computer Knowledge.

UNIT I SOFTWARE**12 Hours**

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**12 Hours**

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**12 Hours**

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**12 Hours**

Analysis, concepts and Principles: Requirements Analysis –Analysis principles –Software prototyping – Specification. Analysis modelling: Data modelling –Functional modelling –Behavioural modelling.

UNIT V SOFTWARE TESTING TECHNIQUES**12 Hours**

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

TOTAL PERIODS-60**TEXT BOOK**

1. Roger S. Pressman, "Software Engineering", Tata McGraw Hill Publishing Company , Limited, Noida, UP.,2014

BOOKS FOR REFERENCE

1. Ian Sommerville, "Software Engineering", Pearson Education, New York, 10th Edition 2017
2. Richard Fairley, "Software Engineering Concepts", Tata McGraw Hill Publishing Company limited, Noida, UP, 1st Edition 2004

COURSE OUTCOME


On Successful completion of the Course, the Students are able to:

COURSE OUTCOMES	DESCRIPTION	UNIT	LEVEL
CO1	Outline the basic concepts of Software and Software Engineering Process.	I	L1
CO2	Analyse the concepts and principles in Software Engineering.	II	L2
CO3	Describe about SCM process.	II	L1
CO4	Apply the concepts in developing software.	IV	L3
CO5	Identify the concepts of software testing, Apply software testing techniques in software development process.	V	L2


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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.

TEXT BOOK

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

BOOKS FOR REFERENCE

1. G.WinfieldTreese Lawrence C.Stewart , 'Designing Systems for Internet Commerce'-Pearson Education, 2nd Edition, 2003
2. Kamelesh K Bajaj, Debjani Nag , 'E-Commerce the Cutting Edge Of Business'- McGraw-Hill Education, 2000
3. K.K.Bajaj & Debjani Nag, 'E-Commerce: The Cutting Edge of Business' McGraw Hil Education : 2nd Edition 2017

COURSE OUTCOME


On Successful completion of the Course, the Students are able to:

COURSE OUTCOMES	DESCRIPTION	UNIT	LEVEL
CO1	Outline the key concepts of E-commerce.	I	L1
CO2	Analyse the E-Commerce architecture framework, models and various electronic payment system	II	L2
CO3	Evaluate the various concepts in EDI	III	L3
CO4	Explain about marketing through internet, multimedia and digital video.	IV & V	L3

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19MFC401- 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 Hours**

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 Hours**

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 Hours**

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 Hours**

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 Hours**

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 Hours-60**TEXT BOOK**

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

BOOKS FOR REFERENCE

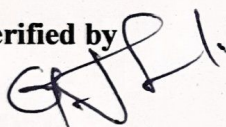
1. Dr.M.Wilson, “Cost Accounting”, Himalaya Publishing House Pvt. Ltd, 3rd Edition, 2015
2. R.S.N Pillai and Bhagavathi “Cost Accounting”, S.Chand and Company 5th Edition 2010

COURSE OUTCOME

Upon successful completion of the Course, the Students can:

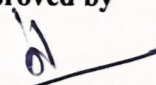
COURSE OUTCOMES	DESCRIPTIONS	UNIT	LEVEL
CO1	Infer the basic concepts, procedures used for ascertaining the cost of a product and maintain ideal level of inventory in a company.	I	L3
CO2	Assess the cost of labour and acquire knowledge on allocation, apportionment and reapportionment of expenses.	II	L3
CO3	Discover the cost of various processes and know the various aspects of contract costing & operating costing.	III & IV	L3
CO4	Compare the profits from cost and financial accounts and reconcile the differences in profits.	V	L3

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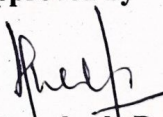
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Course Coordinator

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DrNirmala Devi V
BOS Chairman

Approved by



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Academic Council

19MFC402 -FINANCIAL DERIVATIVES MANAGEMENT

Semester	IV
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 Hours**

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 Hours**

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 Hours**

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 Hours**

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 Hours**

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

Total Hours- 60**TEXTBOOKS**

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

REFERENCE BOOKS

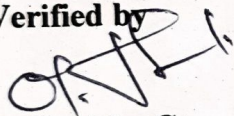
1. John C Hull, Options, Futures and other Derivative Securities, New Delhi: Prentice Hall of India Ltd 2011
2. Robert A Strong, Derivatives an Introduction, New Delhi: Thomson Publishing, 2010.
- 3.S. L. Gupta, Financial Derivatives Theory Concepts And Problems, New Delhi: PHI Learning, 2012

COURSE OUTCOMES

Upon successful completion of the Course, the Students can:

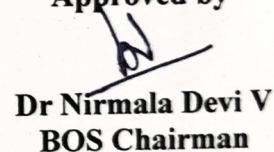
COURSE OUTCOMES	DESCRIPTION	UNIT	LEVEL
CO1	Analyse the concepts relating to derivatives and method of settlement	I	L2
CO2	Evaluate the mechanism used in Forward Contract, Futures Contract, Options and Swap	II, III & IV	L3
CO3	Analyse different types of options and swap	III & IV	L2
CO4	Evaluate the functioning of derivative markets in India	V	L3

Verified by



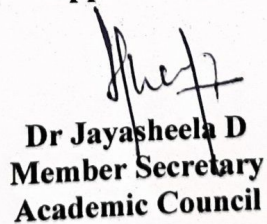
Dr Kavitha G
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Dr Nirmala Devi V
BOS Chairman

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Dr Jayasheela D
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19MFC403-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 Hours**

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 Hours**

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 Hours**

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 Hours**

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

UNIT V EMERGING TRENDS ON ERP**12 Hours**

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

Total Hours - 60**TEXT BOOK**

1. Alexis Leon, "Enterprise Resource Planning", Tata McGraw Hill Publishing Company Limited, 3rd Edition, 2016.

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

COURSE OUTCOME

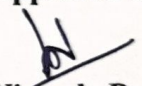
Upon completion of this course, students will be able to:

COURSE OUTCOMES	DESCRIPTIONS	UNIT	LEVEL
CO1	Understand the basic concepts about Enterprise resource Planning	I	L1
CO2	Awareness of core and extended modules of ERP	II	L3
CO3	Knowledge of ERP implementation cycle	III	L3
CO4	Acquire knowledge about post implementation Phase in ERP and emerging trends on ERP	IV & V	L3

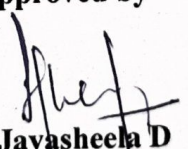
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19MFC404 – INSTITUTIONAL TRAINING

Semester	IV
Credit	5
Subject Type	Core
Max. Marks	CIA - 100

COURSE OBJECTIVE

To expose Students to the real working environment and get acquainted with the Organization Structure, Business Operations and Administrative Functions.

PRE-REQUISITE

Basic knowledge about the functions of business.

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 dairy 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.

The study should cover the following topics:

- Introduction
- Profile of the Organization
- SWOT analysis of the Organization
- Organization Design & Structure
- Functioning of various departments
- Future plans for growth of the Organization
- Key result of the study
- Conclusion

Internal Report Evaluation marks are awarded accordingly:

Review 1	: 20 Marks
Review 2	: 20 Marks
Final Review	: 40 Marks
Viva-voce	: 20 Marks
Total	: 100 Marks

COURSE OUTCOMES

Upon successful completion of the Course the Students will be able to:

COURSE OUTCOMES	DESCRIPTION	LEVEL
CO1	Prepare for self-improvement through training in Latest technologies. Develop themselves through training in latest technologies.	L3
CO2	Assess the practical knowledge regarding the working of an organization and equip them with the required skills needed for the corporate world.	L2

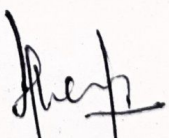
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Dr Kavitha G
Course Coordinator

Approved by


Dr Nirmala Devi V
BOS Chairman

Approved by


Dr Jayasheela D
Member Secretary
Academic Council

19MFC405– PROJECT WORK & VIVA VOCE

Semester	IV
Credit	5
Subject Type	Core
Max. Marks	Total =100

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 and submit a research report incorporating the results of his/her investigation, carried out under the supervision of a recognized Supervisor.

1. Only Commerce Based Projects are permitted. (Marketing, Finance, Human Resource, Taxation, Investment)
2. The Student has to do an individual Project under a Supervisor / Guide.
3. Student has to carry out the project during the IV Semester and submit the report.
4. Viva-Voce will be conducted in IV semester.
5. The Project Report Evaluation and Viva- Voce Examination will be carried out jointly by Internal Examiner (Supervisor / Guide) and External Examiner.

6. Distribution of Marks:

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

7. Project Report Evaluation marks (CIA) will be granted accordingly:

Review 1	:25 Marks
Review 2	:25 Marks
Final Review	: 30 Marks

8. Viva-voce Marks (CE) will be granted accordingly:

Report	: 10 Marks
Presentation	: 05 Marks
Question & Answer	: 05 Marks

COURSE OUTCOMES

Upon successful completion of the Course, the Students will be able to:

COURSE OUTCOMES	DESCRIPTION	LEVEL
CO1	Identify empirical research topic and capable to design research on different areas of business.	L1
CO2	Describe, analyze and evaluate the data using various statistical tools and prepare research report.	L2
CO3	Incorporating Social, Cultural, Economic, Legal and Organizational aspects influencing business.	L3

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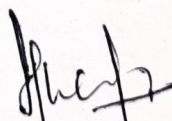
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Dr Nirmala Devi V
Chairperson - BOS

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Member Secretary
Academic Council

19MFC406-FUNDAMENTALS OF CYBER SECURITY

Semester	IV
Credit	2
PaperType	Extracredit
Max.Marks	--

COURSE OBJECTIVES:

- To create security awareness and understand Fundamentals of Cyber Security.
- To be familiar with vulnerabilities and security attacks.
- To develop secure systems with the knowledge of defense and analysis techniques.

PREREQUISITES

Basic Computer Knowledge.

UNIT - I INTRODUCTION TO CYBER SECURITY**4 Hours**

Cyber security objectives-Cyber security roles-Differences between Information Security & Cyber security.

UNIT - II CYBER SECURITY PRINCIPLES**4 Hours**

Confidentiality, Integrity, & availability-Authentication & Non repudiation.

UNIT - III INFORMATION SECURITY (IS) WITHIN LIFECYCLE MANAGEMENT**4 Hours**

Lifecycle Management landscape-Security Architecture processes-Security Architecture tools- Intermediate Lifecycle Management concepts.

UNIT - IV RISKS & VULNERABILITIES**4 Hours**

Basics of Risk Management -Operational Threat environments-Classes of attacks.

UNIT V INCIDENT RESPONSE, FUTURE IMPLICATIONS & EVOLVING TECHNOLOGIES**4 Hours**

Incident categories-Incident response-Incident recovery -New & Emerging IT & IS Technologies -Mobile security issues, risks, & vulnerabilities-Cloud concepts around Data & Collaboration.

Total Hours - 20

***Note: 50 marks for internal exam will be converted for grading.**

Text Books:

1. James Graham, Richard Howard and Ryan Olson, (2011), Fundamentals of Cyber Security Essentials. Auerbach Publications Taylor & Francis Group.

Reference Book:

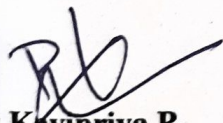
1. Chwan – Hwa(john)Wu, J.David Irwin, (2013), Introduction to Computer Security and Cyber Security. CRC Press T&F Group.

COURSE OUTCOMES

Upon successful completion of the Course, the Students can:

COURSE OUTCOMES	DESCRIPTION	UNIT	LEVEL
CO1	Identify the core Information Assurance (IA) Principles and key components of Cyber Security Network Architecture.	I & II	L2
CO2	Apply Cyber Security Architecture principles and describe Risk Management processes and practices.	III	L2
CO3	Distinguish System and Application Security threats and vulnerabilities, different classes of attacks.	IV & V	L2
CO4	Describe new and emerging IT and IS technologies and analyse threats and risks within context of the cyber security architecture.	IV	L2
CO5	Appraise Cyber Security incidents to apply appropriate response and Evaluate decision making outcomes of Cyber Security scenarios.	V	L3

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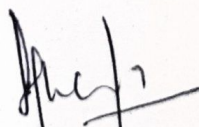
Ms Kavipriya P
Course Coordinator

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BOS Chairman

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Member Secretary
Academic Council

FUNDAMENTALS OF CYBER SECURITY

*[A two Credit Course offered for Second Years
with effect from 2019-2020 Academic year and onwards]*

SCHEME OF EXAMINATION

1. Fundamentals of Cyber Security paper is a **TWO CREDIT** course.
2. The course will have only Internal Examination (Model Examination for 2½ hours) at the end of the semester.
3. The examination pattern is descriptive type written examination.
4. The Passing minimum is 25 out of 50 marks.
5. The course carries a total of 50 marks with the assessment pattern as written examination with the following evaluation pattern

Grading System


Marks	Result
≥ 25	Completed
< 25	Not completed

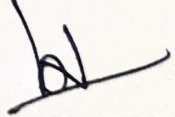
6. The assessment will consist of one parts, as detailed below:

SN	Nature of Exam	Maximum Marks	Remarks
1.	Descriptive Examination	50 Marks (Section A: 10 x 2 = 20) (Section B: 5 x 6 = 30)	<ul style="list-style-type: none"> For 2½ Hours Duration Descriptive type questions Model Examination only
Total		50 Marks	

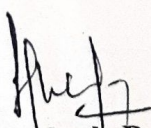
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