

BHARATHIAR UNIVERSITY.COIMBATORE-641 046

M.Com–FCA (Finance & Computer Applications)

(For the students admitted during the academic year 2010-2011 and onwards)

SCHEME OF EXAMINATIONS : CBCS Pattern

Course Title / Study Components	Ins. hrs / week	Examinations				Credits
		Dur.Hrs	CIA	Marks	Total	
Semester I						
Managerial Economics	6	3	25	75	100	4
Financial Accounting	7	3	25	75	100	5
Working Capital Management	6	3	25	75	100	4
Database base Management System	6	3	25	75	100	4
Elective -I :	5	3	25	75	100	3
Semester-II						
Applied Cost Accounting	5	3	25	75	100	5
Object Oriented Programming with C++	5	3	25	75	100	4
Management Information Systems	5	3	25	75	100	4
E-Commerce	5	3	25	75	100	5
Computer Applications : DBMS and C++ - Practical-I	6	3	40	60	100	4
Elective-II :	4	3	25	75	100	3
Semester-III						
Management Accounting	6	3	25	75	100	5
Direct Taxes and VAT	7	3	25	75	100	5
Financial Management	6	3	25	75	100	4
Computer Applications : TALLY - Practical-II	6	3	40	60	100	4
Institutional Training (Report 40 marks and Viva 10 mks.)	-		50	-	50	2
Elective -III :	5	3	25	75	100	3
Semester-IV						
Java Programming and HTML	6	3	25	75	100	4
International Financial Management	5	3	25	75	100	5
Investment Management	5	3	25	75	100	4
Project Work & Viva-Voce (Project-160 & Viva-40) (OR) In lieu of Project work, the following two papers may be opted.	10		-	-	200	8
1. Principles and Practice of Insurance	5	3	(25)	(75)	(100)	(4)
2. Industrial Law	5	3	(25)	(75)	(100)	(4)
Elective – IV	4	3	25	75	100	4
Total					2250	90

Electives: List of Group of Elective Papers : (Colleges can choose any one of the Group Papers as Electives) :

1. **GROUP-A**

1. Principles and Practice of Marketing Services
2. Marketing of Financial Services
3. Marketing of Health Services
4. Travel and Hospitality Services

2. **GROUP-B**

1. Financial Markets and Institutions
2. Indian Stock Exchanges
3. Futures and Options
4. Fundamental and Technical Analysis

3. **GROUP-C**

1. Principles of International Trade
2. Export and Import Procedure
3. Institutions Facilitating International Trade
4. India's International Trade

* In the core subjects, Number of Papers both theory and practical are included wherever applicable. Existing number of papers to be offered. However, the total credit and marks for core subjects remains the same as stated above.

@ Includes 25 / 40% continuous internal assessment marks for theory and practical papers respectively.

III Semester :

1. Industrial/Institutional Training is to be made compulsory. The Student should take it up during the II Semester holidays and submit a report in the III Semester.
2. It carries 50 marks with 2 credits. Breakup for 50 marks (Only Internals)
Report 40 marks, Viva-voce 10 marks (Department level under the chairmanship of HOD)
3. **Institution to be visited :**
Banks, Insurance Companies, trading, manufacturing and service organizations, auditor office and other financial institutions.
4. Duration of the visit : minimum of 21 days
5. Marks for the industrial training out of 50 should be sent to the University alongwith the III Semester Internal marks.

IV Semester :

1. Project Work and Viva-voce examination will be optional for the colleges. They can either opt for project or 2 theory papers in the IV semester which are given as below:

1. Principles and Practice of Insurance 2. Industrial Law

- a. If Project is opted by the college 200 marks with 8 credits will be awarded. The break-up of marks will be as follows: Project Work 160 mks.(80%) – Viva -40 mks.(20%)

- External Examiners will be appointed by the University for conducting the viva-voce exam along with the concerned internal examiner.
- Monthly review of the project work has to be conducted by the guide along with the head of the department for a systematic progress of the work.
- The Project work should be related to finance or Computer Applications or Software Development Fields.

- b. If the theory papers are opted instead of project work, the marks and credits will be given as other core papers i.e., CIA – 25 marks and semester exam-75 marks.

PAPER-I MANAGERIAL ECONOMICS

UNIT – I

Nature and Scope of Managerial Economics in relation with other disciplines – Role and Responsibilities of Managerial Economist – Goals of Corporate Enterprises: Maximization of profit - Value of enterprise.

UNIT - II

Demand analysis - Demand determinants – Demand distinctions – Elasticity of demand – Types, methods – Applications – Demand forecasting for industrial goods – Consumer goods – Consumer durables – Factor influencing elasticity of demand.

UNIT - III

Cost and production analysis - Cost concepts – Cost and output relationship - cost control – Short run and Long run - cost functions - production functions – Break-even analysis -Economies scale of production.

UNIT - IV

Pricing and output decisions in different market situations – Monopoly and Duopoly competition - Perfect and Imperfect - pricing policies.

UNIT – V

Business cycles – National income, monetary and fiscal policy – Public finance. TRIM's – Intellectual Property rights – TRIP's – Industrial Sickness – Causes – remedies.

BOOKS FOR REFERENCE:

1. Maheswari and varshney : Managerial Economics
2. P.L.Metha : - do-
3. G.S.Gupta : - do –
4. D.Gopalakrishnan : - do –
5. B.M.Wali & Kalkundrikar : - do –

Note : Question paper shall cover 100% Theory.

PAPER II FINANCIAL ACCOUNTING

UNIT - I

Introduction to Financial Accounting – Users of Accounting information – Financial and Management Accounting – Generally accepted accounting principles and the accounting environment – Ethical issues in Accounting. Double entry system: The basics of modern accounting – Trial balance.

UNIT - II

Measuring Business Income – Preparing Financial statement from the adjusted Trial balance – Overview of the Accounting cycle. Accounting for merchandising transactions.

UNIT - III

Internal control systems – Internal control for cash – Bank Reconciliation – Trade debtors – Bills Receivable. Inventories : Inventory valuation and Income measurement.

UNIT - IV

Fixed Assets : Fixed Assets in perspective – Determining cost of acquisition – Accounting for depreciation – Depreciation methods. Liabilities : Liabilities in perspective – Current Liabilities – Contingent liabilities – Long term liabilities – Debentures payable – Accounting for debentures.

UNIT - V

Shareholders' Equity – Share capital – Dividends – Accounting for share capital – Preference share capital – Reserves – Bonus shares – Earnings per share.

Note: Question paper shall covers 50% Theory and 50% Problem.

TEXT BOOKS:

1.R.Narayanaswamy, “Financial Accounting – A managerial perspective”, Prentice Hall of India Pvt Ltd.

REFERENCE BOOKS:

1. Ambrish Gupta ,“Financial Accounting for management – An Analytical perspective “, Pearson Education.
2. S.K. Battacharyya , “ Accounting for management” , Vikas publishing house Pvt Ltd.
3. Carl S. Warren , James M.Reeve , Philip E.Fess , “Financial Accounting” , Thomson- South – western publications.

PAPER III : WORKING CAPITAL MANAGEMENT

UNIT-I

Working Capital Policy Overall Consideration – Importance of Working Capital Management – Concept of Working Capital – Risk and Return – Trade off – Financing Working Capital – Sources and uses of Working Capital – Factors influencing Working Capital Requirement – Computation of Working Capital.

UNIT-II

Cash management – Importance – Factors influencing Cash Balance – Determining minimum Cash Balance – Cash Budgeting – Cash Control – Monitoring Collections and disbursement.

UNIT-III

Inventory Management – Need for inventories – Importance of its management – Techniques for Managing inventory – Pricing of Raw Materials and Valuation of Stock-Monitoring and Control Inventories.

UNIT-IV

Receivables management – Credit policy – Credits Evaluation – Credit Granting Decisions – Control of Receivables – Collection Policy.

UNIT-V

Financing Current Assets – Trade Credit – Short-term bank finance – Commercial paper – Public Deposits – Committees on Working Capital – Regulation of bank Credit – Recommendations..

Reference Books :

1. Prasanna Chandra – Financial Management Theory and Practice – Tata McGraw Hill.
2. I.M.Pandey – Financial Management – Vikas Publications, New Delhi
3. Gitmen L.J – Basic Managerial Finance – Harper & Raw.
4. Weston J.F and Copeland T.E – Managerial Finance – Dryden P.New york 1995.
5. V.E.Ramamurthy – Working Capital Management – IFMR, Madras.
6. S.N.Maheswari – Financial Management – Sultan Chand & Sons.
7. V.K.Bhalla – Working Capital Management.
8. Sharma and Sasi K.Gupta – Management Accounting.

PAPER IV - DATA BASE MANAGEMENT SYSTEM

UNIT – I

Database System Architecture Basic concepts: Data system, operational data, data independence, Architecture for a database system, Distributed databases. Storage Structures : Representation of Data. Data Structures and corresponding operators: Introduction, Relation Approach, Hierarchical Approach, Network approach.

UNIT – II

Relational Approach : Relational Data Structure : relation, Domain, attributes, keys. Relational Algebra : Introduction, Traditional set operation. Attribute names for derived relations, special relational operations.

UNIT – III

Embedded SQL : Introduction – Operations not involving cursors involving cursors – Dynamic statements. Query by Example – Retrieval operations, Built-in functions, update operations, QBE Dictionary. Normalization: Functional dependency, First, Second, third normal forms, Relations with more than one candidate key, Good and bad decomposition.

UNIT – IV

Hierarchical Approach: IMS data structure. Physical database, Database description, Hierarchical sequence. External level of IMS: Logical Databases, the program communication block. IMS Data manipulation: Defining the program communication Block: DL/I Examples.

UNIT – V

Network Approach : Architecture of DBTG system. DBTG Data Structure : The Set construct, Singular sets, sample schema, the external level of DBTG – DBTG Data manipulation.

Reference Books:

1. Database Systems concepts by Abraham Silberschatz, Henry F Korth
2. An Introduction to Database System – Bipin C Desai.
3. An introduction to Database Systems - Eleventh Edition by C.J.Date.

II- SEMESTER

PAPER V – APPLIED COST ACCOUNTING

UNIT – I

Introduction of Cost Accounting – Meaning and definitions – Difference between financial and cost accounting – Relationship with Management accounting – Nature and significance of cost accounting – Installation of Costing system – Characteristics of ideal costing system – Methods of costing – Elements of costing – cost concept, fixed cost and variable costs – Preparation of cost sheet.

UNIT – II

Material classification and coding of material - fixation of maximum, minimum and reorder level – Economic order quantity – purchase procedure – storage of materials - Issue of materials – pricing of material issues and returns – Inventory control – Physical verification – periodical and perceptual inventory – Analysis of discrepancies – Correction measures.

UNIT – III

Labour: Classifications of labour – Time keeping – Preparation of pay roll – Wage payment and incentive system – idle time – over time – accounting of labour cost – work-study – merit rating – Time and motion study – Standard time.

UNIT – IV

Meaning and classifications 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 – over absorption and under absorption – Meaning and causes – Accounting of under, over absorbed overheads.

UNIT - V

Features of process costing – Difference between Joint costing and process costing – Process losses – Inter – process Profits Equivalent Production – Joint – Products and by products – Distinction between by – products, main products and joint products. Reconciliation of cost and financial accounts – Cost ledger - integrated accounts – cost audit under companies Act – Benefits of cost audit – Programmes and procedures.

Note: The Question paper shall cover 40 % theory and 60 % problems

BOOKS FOR REFERENCE:

1. Horngren : Cost accounting with Managerial emphasis

- | | |
|-----------------------------|--|
| 2. Wheldon | : Cost accounting |
| 3. Biggs | : Cost accounting |
| 4. N.K.Prasad | : Principles and practice of cost accounting |
| 5. S.P.. Jain & K.L. Narang | : Cost accounting |

PAPER VI OBJECT ORIENTED PROGRAMMING WITH C++

UNIT – I

Evaluation of Programming Paradigm – Elements of Object oriented programming - Data Encapsulation and Abstraction classes – Inheritance – Derived classes – Polymorphism – Operator overloading – Friend functions – Polymorphism – virtual functions – Merits and demerits of OOP – Popular OOP languages – C++ at a glance – Applications of C++ - C++ statements – structure of C++ program.

UNIT – II

Data types – character set – Token, Identifiers and Keywords – variables – operators and expressions –Control flow – IF, IF. . Else, Nested If.. Else, For loop, While..loop, do..while loop, break statement, switch statement, continue statement and go to statement. Arrays – operations on arrays – Multidimensional arrays – strings – string manipulations. Functions – Function components – Library functions – Inline functions.

UNIT – III

Classes and objects – Class specification – class objects – Accessing class members – defining member functions – Data Hiding – Friend functions and friend classes. Constructor – parameterized constructors – destructors – constructor overloading – order of constructor and destructor – copy constructor.

UNIT – IV

Operator overloading – operators – Rules for overloading operators – Data conversion. Inheritance – Forms of inheritance – single, multiple, multi level, hierarchal and hybrid inheritance – when to use inheritance – Benefits of Inheritance.

UNIT – V

Virtual functions and Polymorphism – need for virtual functions – Pointers to derived class objects – Pure virtual functions – Abstract classes – Rules for Virtual functions – Data file operations – Opening of file – closing of file – stream state member functions – reading/writing a character from a file – structure and file operations – classes and file operations.

TEXT BOOK :

K.R.Venugopal, Raj kumar, T.Ravishanker., “Mastering C++”, TataMcGraw-Hill publishing Co., Ltd.

BOOKS FOR REFERENCE:

1. E.Balagurusamy, “Object Oriented Programming with C++”, Tata McGraw Hill Publishing Co.Ltd.
2. D.Ravichandran, “Programming with C++”, Tata McGraw Hill Publishing Company Ltd.
3. Herbert Schildt, “C++: The Complete Reference”, Tata McGraw-Hill Publishing Co., Ltd.

PAPER VII : MANAGEMENT INFORMATION SYSTEM

UNIT-I

Management Information System – Meaning-Features - Requisites of an effective MIS – MIS Model – Components – subsystems of an MIS – Role and Importance – Corporate Planning for MIS – Growth of MIS in an organization – Centralisation Vs Decentralisation of MIS support – Limitations of MIS.

UNIT-II

System Concepts – Elements of System – Characteristics of a system – Types of systems – Categories of Information system – System Development life cycle.

Information systems in Business and Management – Transaction Processing System-Information Repeating and Executive Information System.

UNIT-III

Data Base Management Systems – Conceptual Presentation – Client Server Architectures networks – Business process Re-Engineering (BPR)

UNIT-IV

DSS and AI – DSS Models and Software – Decision Making Process – Structural. Semi - Structured and un-structured Problems – Sensitivity Analysis – Goal Seeking Analysis – Optimizing Analysis – Overview of AI – neural networks – Fuzzy logic Systems – Genetic Algorithms – Expert Systems.

UNIT-V

Management Information Technology – Management Information Resources and Technologies – IS architecture and Management – Centralized. Decentralized and Distributed – EDI – supply chain management – ERM and ERP.

Reference Books :

1. Aman jindal – Management Information System, Kalyani Publishers, New Delhi, 2003.
2. Garden B. Davis & Margrethe H.Olson –Management Information System –Hil Publishing, New Delhi.
3. Dr.S.P.Rajagopalan – Management Information System, Margham Publications, Chennai.2006.
4. L.M.Prasad & Usha Prasad – Sulthan Chand & Sons – Management Information System.
5. James A O Brein & George M Marakas-Tata Mc Graw hill-Management Information System.
6. Kenneth C Laudon & Jane P.Laudan-Prentice Hall – Management Information System.

PAPER VIII - E-COMMERCE

UNIT I

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

UNIT V

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.

Books for Reference:

1. Frontiers of Electronic Commerce- Ravi Kalakota, Andrew Winston, Addison Wesley, 1998.
2. E-Commerce- A Managerial perspective- P.T.Joseph,
3. Designing Systems for Internet Commerce-G.Winfield Treese Lawrence C.Stewart
4. E-Commerce the Cutting Edge of Business- Kamelesh K Bajaj, Debjani Nag.
5. E Business Road Map for Success- Dr.Ravi Kalakota, Marcia Robinson

PAPER IX COMPUTER APPLICATIONS PRACTICALS – I
I Semester Practical List (DBMS & C++)
DBMS

1) Create a table - use name **Software** with the fields and insert the values:

Field name	Field type	Field size
Programmer name	character	15
Title	character	20
Language used	character	15
Software cost	number	10 with 2 decimal places
Development cost	number	10
Software sold	number	3

Queries:

- Display the details of software developed by “PRAKASH”.
- Display the details of the packages whose software cost exceeds “2000”.
- Display the details of the software that are developed in “C++”.
- What is the price of costliest software developed in “C”.
- Display the details of the programmer whose language used is same as “Suresh”.

2) Create a table **Company** with the following fields and inserts the values:

Field name	field type	field size
Company name	character	15
Proprietor	character	15
Address	character	25
Supplier name	character	15
No of employees	number	4
GP percent	number	6 with 2 decimal places

Queries:

- Display all the records of the company which are in the ascending order of GP percent
- Display the name of the company whose supplier name is “Telco”.
- Display the details of the company whose GP percent is greater than 20 and order by GP percent
- Display the detail of the company having the employee ranging from 300 to1000
- Display the name of the company whose supplier is same as like Tata’s.

3) Create a table named **Employee** with the following fields and insert the values:

Field Name	Field Type	Field Size
Employee Name	character	15
Employee Code	number	6
Address	character	25
Designation	character	15
Grade	character	1
Date of Joining	Date	-
Salary	number	10 with 2 decimal places

Queries:

- a) Display name of the employees whose salary is greater than “10,000”.
- b) Display the details of employees in ascending order according to Employee Code
- c) Display the total salary of the employees whose grade is “A”.
- d) Display the details of the employee earning the highest salary.
- e) Display the names of the employees who earn more than “Ravi”

4) Create a table named **Student** with the following fields and insert the values:

Field name	field type	field size
Student Name	character	15
Gender	character	6
Roll No.	character	10
Department Name	character	15
Address	character	25
Percentage	number	4 with 2 decimal places

Queries:

- a) Calculate the average percentage of the students.
- b) Display the names of the students whose percentage is greater than 80
- c) Display the details of the student who got the highest percentage.
- d) Display the details of the students whose percentage is between 50 and 70.
- e) Display the details of the students whose percentage is greater than the percentage of Roll No = 12CA01

5) Create the table **PRODUCT** with the following fields and insert the values:

Field name	field type	field size
Product no	number	6
Product name	character	15
Unit of measure	character	15
Quantity	number	6with 2 decimal places
Total amount	number	8 with 2 decimal places

Queries:

- a) Using update statements calculate the total amount and then select the record.
- b) Select the records whose unit of measure is “Kg”
- c) Select the records whose quantity is greater than 10 and less than or equal to 20
- d) Calculate the entire total amount by using sum operation
- e) Calculate the number of records whose unit price is greater than 50 with count operation

6. Create the table **PAYROLL** with the following fields and insert the values:

Field name	field type	field size
Employee no	number	8
Employee name	character	8
Department	character	10
Basic pay	number	8 with 2 decimal places
HRA	number	6 with 2 decimal places
DA	number	6 with 2 decimal places
PF	number	6 with 2 decimal places
Net pay	number	8 with 2 decimal places

Queries;

- Up date the records to calculate the net pay.
- Arrange the records of employees in ascending order of their net pay
- Display the details of the employees whose department is: sales”
- Select the details of employees whose HRA \geq 1000 and DA \leq 900
- Select the records in descending order

7. Create a table route chart having following fields:

routeidno number(3),routeno number(3),origin varchar(10),destination varchar(10),fair number(3),distance number(3),capacity number(3),code varchar(8)

Perform the following queries:

- Insert into records
- Select all the records
- Select a particular record with origin cbe
- Select all the vehicles with capacity greater than 10
- Rename the table
- Delete a particular record with origin cbe and destination chennai
- Change the destination for a particular record
- Display those records that originate in cbe and terminate in chennai
- Update the table to set a distance between cbe and chennai to be 450
- Display only those records whose origin begins with c
- Alter the table to add a column time with datatype as long

8. Create two tables orderlist1&2 with the following fields:

pno number(3),supplier varchar(15),pname varchar2(10),qty number(3),city varchar(15)

perform the following queries:

- Insert the records
- Select part field in both tables using union without eliminating duplicate and with duplicate
- Select all the part from the table2 which are not present in table1
- Select a common part name from the two tables
- Update the table1 by setting the qty to 500 where pno and city are 101& chennai respectively
- Delete the records of shanthi from table2

9. Create two tables course & batch with following fields:

COURSE:coursecodeno number(5),course name varchar(20), syllabus varchar(20)

BATCH:bcode number(5),coursecode number(5),starting date date, duration number(3),coursefee number(10,2),net income number(10,2),expected income number(10,2)

perform the following queries:

- Insert the details for course and batch tables with 10 records
- Show the description of the two tables
- Select all the fields from course & batch tables
- Select all the fields from course & batch tables where coursecode=10
- Select all the fields from batch table where starting date=march 10th
- Select batch code from batch table where net income>50000
- Select course name, batch code & starting date from batch & course tables where course code in batch table and course code in course table are equal
- Select a syllabus from course where course code=5

10.Create a table publisher with fields:

pcode varchar(5), pname varchar(15), pcity varchar(15), pstate varchar(15)

Create table book with fields:

bcode varchar(5), btitle varchar(15), pcode varchar(5), bprice number(5,2)

perform the following queries:

- Insert the records into the table publisher and book .
 - Describe the structure of the tables.
 - Show the details of the book with the title 'Basic of C Program'.
 - Show the details of the books with price > 300.
 - Show the details of the book with pname 'kalyani publishers'.
 - Show the details of the book whose publisher city is 'Newyork'.
 - Select the bcode, btitle, pcode and sort by bprice.
 - Count the number of books of publisher 'Sultan chand'.
 - Find the name of the publisher starts with 'S'.
 - Select the bcode, title and price of books whose price>200 and <500.
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C++

1. Pay Roll calculation (Using simple program)
2. Find out EOQ, Minimum Level, Maximum Level, Re-order level (Using simple program)
3. Write a program to prepare a mark statement using necessary control statement.
4. Write a c++ program to calculate working capital using class and objects (member function should write inside and outside the class)
5. Program to calculate contribution, P/v Ratio, BEP and Margin of safety using Functions.
6. Calculate Simple Interest and compound interest using inline functions.
7. Calculate Depreciation – by using constructors and Destructors
8. Write a C++ program to calculate the sum and product of two complex numbers using operator overloading.
9. Write a c++ program to prepare cost sheet using inheritance
10. Write a program that will read a worker's name, department, designation and basic pay and then compute the net salary after withholding income tax.

Gross salary = Basic+DA+HRA+CCA+Perks
Net salary = Gross salary – income tax.

The computation of perks depends on the level, while the income tax depends on the gross salary.

PAPER X -MANAGEMENT ACCOUNTING

UNIT – I

Nature and Scope of Management Accounting – Meaning – Nature, scope, objectives, functions – Importance – Limitations – Distinction between Financial accounting and Management accounting – Distinction between Cost accounting and Management accounting.

UNIT – II

Analysis – Interpretations of Financial statements – Ratio Analysis – Fund flow statement – Cash flow statement.

UNIT – III

Working capital - concepts, kinds, importance of working capital - working capital requirements and their computation

UNIT - IV

Budgeting and Budgetary control – Meaning, characteristics of good budgeting – Budgetary control – Classification and types of budgets, sales budget, production budget – Cost of production budget, material budget – Flexible budget – Cash budget – Zero based budgeting.

UNIT – V

Marginal costing – Meaning – Techniques – Objectives, application of marginal costing for business decision-making – Break-even analysis (Cost volume Analysis).

Note : The Question paper shall cover 40 % theory and 60 % problems

BOOKS FOR REFERENCE:

1. Sharma & Gupta : Management Accounting
2. Khan & Jain : Management Accounting
3. Manmohan Goyal : Management Accounting
4. S.N.Maheswari : Management Accounting
5. I.M.Pandey : Management Accounting

PAPER XI - DIRECT TAXES AND VAT

UNIT – I

Income Tax Act – Definitions – Person – Income – Agricultural Income – Assessee – Previous year – Assessment year – Residential Status – Scope of Total income – Incomes exempt from tax.

UNIT – II

Computation of Salary – Computation of Income from House Property

UNIT – III

Computation of Profit and Gains and Business or Profession – Capital Gain.

UNIT – IV

Computation of Income from other Sources, Set off and carry forward of losses – Deductions u/s 80 – computation of Total Income – Assessment of Individuals.

UNIT – V

VAT - Meaning, Objectives – Types of VAT - Methods of computing VAT. Advantages of VAT and Disadvantages of VAT - Role of Government in Promotion of VAT in India.

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

Books for Reference:

- | | | |
|------------------------------|---|-------------------|
| 1. Income Tax Law & Practice | - | Gaur & Narang |
| 2. Income Tax Law & Practice | - | Dr.H.C.Mehorotra |
| 3. Tax Laws | - | Dingar Pagare |
| 4. Income Tax | - | Bhagavathi Prasad |
| 5. Direct Taxes | - | B.B. Lal |

PAPER XII : FINANCIAL MANAGEMENT

UNIT – I

Nature and Scope of Financial Management – Objectives – Financial decisions – Relationship between Risk and Return – Role and Functions of Financial manager – Time value of money – concept of value and return.

UNIT – II

Cost of Capital – Meaning and Importance – Cost of debt, Preference, Equity and Retained earnings – Weighted average cost of capital – Capital budgeting – Techniques – ROI, Payback period and Discounted cash flow.

UNIT – III

Financial leverage – measures – EBIT, EPS Analysis – Operating leverage – Financial - business and operating risks – Theories of capital structure – Net income approach – Net – operating income Approach. MM Hypothesis – Determinants of capital structure – leasing – Nature & Types of leasing –Advantages and disadvantages of leasing – Financial evaluation of leasing.

UNIT – IV

Dividend Theories – Walter’s model – Gordon and MM’s models – Dividend policy – forms of Dividend – Determinants of dividend policy.

UNIT – V

Management of Working Capital – Concept – Importance – Determinants and computation of working capital – management of cash, inventory and receivables – Regulations of Bank credit to industry.

TEXT BOOK

Prasanna Chandra, “Financial Management”, TataMcGraw Hill Publishing Company Ltd

BOOKS FOR REFERENCE:

1. I.M. Pandey, “ Financial Management”, Vikas Publishing House (P) Ltd.
2. Khan & Jain , “ Financial Management”, Tata Mcgraw-Hill Publishing Company Ltd.
3. James C. Van Horne, “Financial Management and Policy”, Pearson Education.

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

PAPER XIII COMPUTER APPLICATIONS PRACTICALS II (Tally)

**Computer Application practical –II
III Semester Practical List (Tally)**

TALLY

For the semester III, Practical classes are to be conducted for 6 hours per week.

CREATING A COMPANY

1) Create a Company with all relevant details including VAT options

Creating Ledger

2. Create the ledgers under appropriate predefined groups

Cash a/c	Computer sales a/c
Buildings a/c	Machinery a/c
Furniture a/c	Commission received a/c
Printer purchase a/c	Commission paid a/c
Rent received a/c	Salary a/c
Rent paid a/c	Indian bank a/c
Wages a/c	Sales returns a/c
Capital a/c	Depreciation a/c
Purchase returns a/c	
John & Co. a/c (purchased goods from this company)	
Ram agency a/c (sold goods to this company)	

3. Create vouchers and view profit and loss a/c and balance sheet for the following:

Hindustan Ltd. started the business on 01-04-....

1. Contributed capital by cash Rs 2, 00,000
1. Cash deposited in Indian bank Rs 50,000
2. Credit purchases from Krishna traders Rs. 20000 invoice no 12
3. Credit purchases from PRAVIN traders Rs 20,000 invoice no 12
4. Credit purchase from KRISHNA traders Rs 20000 invoice no 14
5. Credit purchase from PRAVIN traders Rs 20,000 invoice no 44
6. Returned goods to KRISHNA traders Rs 5000 invoice no 12
7. Returned goods to PRAVIN traders Rs 5000 invoice no 44
8. Credit sales to RAVI & Co Rs 50,000 inv no 1
9. Credit sales to KUMAR & Co Rs 50,000 inv no 2
10. Cash sales Rs 20,000 inv no 3
11. Credit sales to RAVI & Co Rs 50,000 inv no 2
12. Credit sales to RAVI & Co Rs 50000 inv no 5
13. Goods returned by RAVI & Co Rs 5000 inv no 1
14. Goods returned by KUMAR & Co Rs 5000 inv no 1
15. Payment made by cheque to KRISHNA TRADERS Rs 30,000 ch no 505580
16. Payment made by cheque to PRAVIN TRADERS Rs 30,000 ch no 505592
17. Received cheque from: Ravi& Co and kumar & Co 75,000 each.

Payments made by cash

1. Paid to petty cash by cash Rs.1000
2. Furniture purchased Rs.20000
3. Salaries paid Rs. 10000
4. Rent Rs.4000
5. Electricity charges Rs.3000
6. Telephone charges Rs.3500
7. Cash purchases Rs.5000

Payments made by petty cash

8. Conveyance Rs.150
9. Postage Rs.100
10. Stationeries Rs.200
11. Staff welfare Rs.100
12. Stationeries purchased from Sriram & co 1500 on credit
13. Depreciation on furniture 10%

4. Emerald & Co., started a business of home appliances from 1-4_....

1-4 received cash for capital 5, 00,000

7-4 credit purchases from LG Limited invoice no 123

Ovan	100nos	at Rs 800
Mixies	100nos	at Rs 1000
DVD player	100nos	at Rs 1500
Fridge	100nos	at Rs 2000

10-4 credit Sales to AMN invoice no 1:

Ovan	70nos	at Rs 1000
Mixies	70nos	at Rs 1500
DVD player	70nos	at Rs 2000
Fridge	70nos	at Rs 2500

+TNGST 4% ON TOTAL SALES

10-4 Cash Sales invoice no 2:

Ovan	10nos	at Rs 1000
Mixies	10nos	at Rs 1500
DVD player	10nos	at Rs 2000
Fridge	10nos	at Rs 2500

+TNGST 4% ON TOTAL SALES

CASH discount 5%

15-4 Paid cheque to LG limited Rs 2, 00,000

15-4 Received cheque from AMN & co Rs 3, 00,000

Payment made by cash

Paid to petty cash Rs 2000, Furniture Rs 15,000, Salaries Rs 10,000
Wages Rs 7,000, Carriage inward Rs 1500,

25-04 Payment made by petty cash

Conveyance Rs 200, Postage Rs 150, Stationeries Rs 150, Staff Welfare Rs 200

30-4 Journal depreciate 10% on furniture:

Prepare Trading Profit and Loss Account and B/s

5. From the Balances of Ms. Kavitha, Prepare Trading And Profit And Loss A/C And Balance Sheet For The Year Ending ----

Stock	9,300	Misc income	200
Repairs	310	Purchases	15,450
Machinery	12,670	Purchase return	440
Furniture	1330	Sales return	120
Office expenses	750	Sundry creditors	12,370
Trading expenses	310	Advertisement	500
Land and buildings	15,400	Cash in hand	160
Bank charges	50	Cash at bank	5870
Capital	24,500	Sales	20,560
Loan	5,000	Sundry expenses	150
Closing stock	7580	Insurance	500
		Traveling expenses	200

INVENTORY VALUATION

6. From the Information given below create unit of measurement, stock groups and stock items

Find the stock summary:

Stock groups: 1. Magazine 2. Baby drinks 3. Cool drinks 4.dailynews paper 5. Hot drinks 6. Stationeries 7. Vegetables

Stock items:

Item	Qty	Rate	Units
Boost	25	80	nos
Sports star	20	15	nos
Potato	260	30	kgs
Star dust	20	25	nos
The Hindu	50	3.25	nos
Tomato	150	15	kgs
Fanta	10	25	lit
Dinamalar	40	2,50	nos
Coco	55	120	nos
Horlicks	60	70	nos
India today	10	10	nos
Lactogin	10	100	nos

MAINTAIN BILLWISE DETAILS

7. Create bill wise details from the following

1. Ravi commenced business with a capital of Rs 2,00,000
2. Purchased goods from kumar & Co Rs.15, 000 Paid in three instalments within 5 days gap
3. Purchased goods for cash Rs.8000
4. Sold goods to Ratna & co Rs. 20,000 amount to be paid in two instalment
5. Sold goods for cash for Rs .5000
6. Received cash from ratna & co Rs. 75000
7. Paid to kumar & co Rs. 7500
8. Sold goods for cash Rs.5000

CONSOLIDATION OF ACCOUNTS

17. Using the above exercise create various vouchers including VAT calculation for the following

Date	Transactions
9/4/2006	Intel Pentium III (3 Nos) @ 25,000 delivered to Vijay & CO, from Madras Go down.
10/4/2006	10 Nos of Intel Celeron @ 15000 per unit received from Jayaram and Co, and sent to Madras Go down.
12/4/2006	2Nos of Intel Premium III received from Vijay & CO, as it was not in a working position.
13/4/2006	2Nos of Intel Celeron returned to Jayaram & Co from Madras Go down.
14/4/2006	Physical Stock verification shows Shortage of 1 No Intel Pentium III.

18. Create the following Inventory vouchers with data from any cost accounting book.

- | | |
|-------------------|-------------------|
| a. Purchase order | b. sales order |
| c. Rejection out | d. rejection in |
| e. Stock journal | f. delivery note |
| g. Receipt note | h. physical stock |

19 In addition to the above mentioned lab exercises work out a problem from any advanced accountancy book with a minimum of 20 transactions and generate the tally reports in full.

IV SEMESTER

PAPER XIV - JAVA PROGRAMMING AND HTML

UNIT – I

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

UNIT – II

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

UNIT – III

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

UNIT – IV

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

UNIT – V

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

Books for Reference:

1. Programming with java-A primer- E.Balagurusamy, TMH Publications, 3rd Edition.
2. World Wide Web design with HTML- C.Xavier, TMH Publications, 2000.
3. The Complete Reference Java2- Patrick Naughton and Herbert Schildt, 3rd Edition TMH Publications, 2000.
4. Programming with java2- C.Xavier, Scitech Publications, 2000.

PAPER XV - INTERNATIONAL FINANCIAL MANAGEMENT

UNIT – I

International Financial Management – An overview – Importance – Nature and Scope – International flow of Funds – Balance of payments – International monetary system.

UNIT – II

Markets for Foreign Exchange – Foreign Exchange market – Feature – Spot and Forward market – Exchange Rate Mechanism – Exchange rate determination in the Spot and Forward markets – Factors Influencing Exchange Rate – Market for currency futures and currency options – Hedging with currency futures and options.

UNIT – III

International Investment decision – Foreign Direct Investment – International Capital Budgeting – International Portfolio Investment – meaning – Benefit of International Portfolio Investment – Problem of International Investment.

UNIT – IV

International Financial decisions – Overview of the International Financial Market – channels for International flow of funds – Role and functions Multilateral Development banks – international banking – functions – credit creation – Control of International Banks.

UNIT – V

International Financial Market Instruments – Short-term and Medium-term instruments – Management of short-term funds – Management of Receivables and Inventory – Factors behind the Debt Crisis.

Note: Question paper shall cover 100% theory.

Books for Reference:

1. International Financial Management - A.K.Seth, Galgotia Publishing Company.
2. International Financial Management - V.Sharan, Prentice-Hall of India Private Ltd.
3. International Financial Management - P.G.Apte, Tata McGraw-Hill Publishing Co., Ltd.
4. International Financial Management- R.L.Varshney and S.Bhashyam, Sultan Chand & Sons.

PAPER XVI - INVESTMENT MANAGEMENT

UNIT – I

Nature, Meaning and scope of Investment – Importance of Investment – Factors influencing Investment – Investment media – Features of investment Programme – Investment Process – Development of Financial system in India.

UNIT – II

Capital Market – New issue Market and stock exchange in India – B.S.E – N.S.E – OTCEI – Kinds of Trading - Activity – Listing of Securities – SEBI and its Role and guidelines.

UNIT – III

Fundamental and Technical Analysis – Security evaluation – Economic Analysis – Industry Analysis – Company Analysis – Technical Analysis – Portfolio Analysis.

UNIT – IV

Investment Alternatives – Investment in Equity Shares, Preference shares, Bonds, Government Securities – Mutual Funds – Real Estate – Gold – Silver – Provident fund – Unit Trust – National Savings Scheme – LIC.

UNIT – V

Portfolio Management – Nature, Scope – SEBI Guidelines to Portfolio Management – Portfolio Investment Process – Elements of Portfolio Management – Portfolio Revision – Needs and Problems.

Note: The question paper shall cover 100% Theory.

Books for Reference:

- | | | |
|---|---|-------------------------|
| 1. Investment Management | - | Francis Cherunillum |
| 2. Investment Management | - | Khan and Jain |
| 3. Investment Management | - | Preeti Singh |
| 4. Investment Management | - | V.K.Balla |
| 5. Investment Management | - | V.Gangadhar Ramesh Babu |
| 6. Investments: Analysis and Management | - | Charles P.Jones |

Paper XVII – Project Work & Viva Voce.
(OR)

1. Principles and Practice of Insurance
2. Industrial Law

1. Principles and Practice of Insurance

UNIT-I

Introduction to Insurance – Meaning definition – Nature and functions – Types of Insurance – Role and importance of insurance - Principles of insurance classification of Insurance.

UNIT-II

Life Insurance – Meaning – Kinds of policies and plans – Types of Life Insurance products – Annuity contracts and their uses – Role of L.I.C. of India.

UNIT-III

Health Insurance – Individual and group insurance products – Mediclaim policies – its benefits – Cattle Insurance – Personal accident insurance.

UNIT-IV

General insurance – Marine, Fire, Motor and Miscellaneous Insurance – Insurance marketing – Network and customer service.

UNIT-V

Claims and settlement – Legal aspects – Guidelines for settlement of claims – IRDA – Regulatory provisions under IRDA Act 1999 – Regulations 2000 – IRDA Regulations 2002 – Protection of policy holders interest.

Reference Books :

1. M.N.Mishra – Insurance Principles and Practices.
2. G.S.Panda – Principles and Practices of Insurance.
3. P.Periasamy – Principles and Practices of Insurance
4. B.S.Bodla, M.C.Garg & K.P.Singh –Insurance Fundamentals, Environment and Procedures.
5. P.K.Gupta – Insurance and Risk Management.
6. Inderjit Singh, Rakesh Katyal and Sankly arrora – Insurance-Principles and Prqctices.

2. INDUSTRIAL LAW

UNIT-I

Factories Act 1948 – Provisions relating to health, Safety, Welfare – Employment of Child and young men – Audit workers – Women workers – The Child Labour (Prohibition and Regulation) Act 1986 – Child Labour Rules 1988.

UNIT-II

Trade Unions Act 1926 – Definition – Registration – Rights and Privileges – Cancellation of registration - Political fund – Industrial Disputes Act 1947 – Provisions relating to strike, lockout, retrenchment, Layoff and closure – Machinery to solve disputes.

UNIT-III

Payment of Bonus Act 1965 – Meaning of Gross Profit – Computation of available and allocable surplus – Eligibility for bonus – Minimum and Maximum bonus – Exemption – Applicability of the act – Payment of wages Act 1936 – permissible deductions – Time and Mode of payment – Minimum wages Act 1948 – The Tamilnadu Payment of subsistence Allowance Act 1981.

UNIT-IV

Social security Legislation – Employees State Insurance Act 1948 – Definition – Medical Board – Purpose for which funds can be spent – Benefits – Employees provident Funds

and miscellaneous Provisions Act 1952 – Scope – Object – Application of the Act – Definition – Employees PF Scheme – Employees Family pension scheme and Fund – Workmen’s compensation Act 1923 – Employer’s liability and Non-liability – Ways open to workmen for claiming compensation – Disability – Partial – Permanent – Total disablement – Accusation – Diseases.

UNIT-V

The Payment of Gratuity Act 1972 – Gratuity – Scope and coverage – Definition – Payment of Gratuity – Compulsory Insurance – Protection of Gratuity – Environmental Protection Act – The Industrial Employment (Standing order) Act 1946.

Reference Books :

1. N.D.Kapoor – Industrial Law
2. P.L.Mallick – Industrial Law.
3. Factory Laws applicable Tamilnadu by S.Vaidyanathan, Madras Book Agency.
4. S.MShukla and R.N.Saxena – Industrial Law
5. P.P.S.Gogna – Business and Industrial law

Electives: List of Group of Elective Papers : (Colleges can choose any one of the Group Papers as Electives) :

GROUP-A

1. Principles and Practice of Marketing of Services
2. Marketing of Financial Services
3. Marketing of Health Services
4. travel and Hospitality services

SEMESTER I

Paper I – Principles and Practice of Marketing of Services

- Unit I - Services: - Meaning and definition of services – Importance of services in Indian Environment – Classification of services – Characteristic features of services – Growth of the service sector – Economic policy on services – Differences between goods and services.
- Unit II - Service Marketing: - Concept – Significance – Customer’s expectation in Service Marketing – Managing demand and supply in service business.
- Unit III - Marketing Mix for Services – Marketing mix of selected services: - Personal care Marketing – Entertainment Marketing – Education Marketing – Communication Marketing – Electricity Marketing.
- Unit IV - Key Services Marketing:- Banking services – Insurance services – Transport services – Tourism services – Hotel services- Consultancy services – Hospital services - Market segmentation.
- Unit V - Service Quality: - Introduction – Measurement of Service Quality – Scope of Service Quality – Tools for achieving Service Quality – Causes of Service Quality – Problems – Principles guiding improving of service quality.

Books for Reference:

1. Services Marketing - P.N. Reddy, H.R. Appannaiah, S. Anil Kumar, Nirmala.
2. Services Marketing - S.M. Jha.
3. Services Marketing - Dr.S. Shajahan.

SEMESTER II

Paper II - Marketing of Financial Services

- Unit I - Financial Market in India – Financial Sector Reforms – Money Market – Capital Market – Bond Market – Types of Bonds.
- Unit II - Stock Exchanges – Objectives of NSE – Bombay Stock Exchange (BSE) – OTCEI.
- Unit III - Plastic cards – Types of Card – Current Trends in Credit Card Industry – Benefits of Plastic Cards – Dis advantages of Plastic Cards. Bancassurance – Benefits of Bancassurance – Distribution Channels in Bancassurance – Success of Bancassurance.
- Unit IV - Insurance Services – Insurance Sector Reforms – Types of Insurance Companies – Need of Insurance – Types of Insurance Policies – Role of Life Insurance.
- Unit V - Real Estate Industry – Concept – Classification – Benefit of Real Estate Investment – Developments in the Indian Real Estate Markets. Securitization: Mechanism of Securitization – Advantages of Securitization – Securitization in India.

Books for Reference:

- Financial Services – Nalini Prava Tripathy
Financial Markets & Institutions – Frederic S. Mishkin

III SEMESTER
PAPER III - MARKETING OF HEALTH SERVICES

UNIT I

Marketing plans for services: process, strategy formulation, resource allocation and monitoring services communications- customer focused services- service quality- SERV QUAL model.

UNIT II

Hospital services- Selecting Health Care Professionals- Emerging trends in Medicare- Marketing Medicare – Thrust areas for Medicare services.

UNIT III

Marketing Mix for Hospitals- Product Mix- Promotion Mix- Price Mix- Place Mix- Strategic Marketing for Hospitals.

UNIT IV

Online Health Services- Organization of Online Health Care Business- On-line Marketing and On-line financial & clinical transaction.

UNIT V

Legal system: Consumer Rights & Protection, medicine safety rules- Food & Nutrition Security in India - Health Promotion Agencies.

Note : The Question Paper shall cover 100% Theory.

Books for Reference

1. Marketing Health Services : Richard .K. Thomas
2. Service Marketing : S.M. Jha
3. Changing Trends in Health & Nutrition : Sujata, K.Dass
4. Teaching Today's Health : David J. Ans Paugh & Gene Ezell
5. Marketing for Health services: A framework for communications, evaluation & Total Quality Management : Rod Sheaff
6. Service Marketing : Helen Woodruffe
7. Service Marketing : P.K. Sinha & S.C. Sahoo

IV SEMESTER
PAPER IV - TRAVEL AND HOSPITALITY SERVICES

UNIT I

Tourism: Concept- Nature of Tourism: Significance of Tourism – Classification – Tourism in India – Future of Tourism – Basic and Geographical Components of Tourism – Definitions of Tourist and Foreign Tourist – Elements of Tourism.

UNIT II

India – A Tourist Destination- Tourism Marketing: the concept – users of Tourism Services – Product Planning and Development – Market Segmentation for Tourism – Marketing Information System for Tourism

UNIT III

Marketing Mix for Tourism – the Product Mix – Promotion Mix – Price Mix – the Place Mix – the people – Tourism Marketing in Indian Perspective.

UNIT IV

Hospitality Services: Hotels – classification of Hotels by physical characteristics – classification of hotels by price level.

UNIT V

Behavioural profile of users – Market Information System for Hotels – Product Planning and Development – Marketing Mix for Hotels – Hotel Marketing in Indian Perspective.

Note : The Question Paper shall cover 100% Theory.

Books for Reference:

1. Tourism and Travel Management – Bishwanath Ghosh
 2. International Tourism Management – A.K. Bhatia
 3. Services Marketing – S.M.Jha
-

GROUP-B

1. Financial Markets and Institutions
 2. Indian Stock Exchange
 3. Futures and Options
 4. Fundamental and Technical Analysis
-

SEMESTER I
PAPER I
FINANCIAL MARKETS & INSTITUTIONS

UNIT I

Financial Markets – An Overview – Money Market – Call Money Market – Commercial Paper Market – Commercial Bill Market – Certificate of Deposit (CD) Market – Treasury Bill Market – Government or Gilt-edged Securities Market.

UNIT II

Capital Market–An Overview – Capital Market Instruments – Capital Market Reforms – New Issue Market(NIM) – Debt Market – Foreign Exchange Market – Derivatives Market.

UNIT III

Financial Services Institutions – Clearing corporation of India Limited (CCIL) – Credit Rating and Information Services of India Limited (CRISIL) – Discount and Finance House of India Limited (DFHIL).

UNIT IV

Investment Information and Credit Rating Agency of India Limited (Icra) – Over the Counter Exchange of India (OTCEI) – National Securities Depository Limited (NSDL) – Securities Trading Corporation of India Limited (STCI).

UNIT V

Financial Institutions – Money Market Institutions – Capital Market Institutions – National Housing Bank–Functions and working – Export-Import(EXIM) Bank of India – NABARD.

Books for Reference:

1. Financial Institutions and Markets, L.M.Bhole, Tata McGraw – Hill Publishing Company Limited.
2. Financial Instruments and Services, Nalini Prava Tripathy, Prentice Hall of India.
3. Financial Markets and Institutions, S. Gurusamy, Vijay Nicole Imprints (P) Ltd.Financial Services: M.Y.Khan, Tata Mc Graw-Hill Publishing Company Limited.
4. Financial Services: Dr.D.Joseph Anbarasu & Others, Sultan Chand & Sons.

SEMESTER II
PAPER II
INDIAN STOCK EXCHANGES

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT V

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

Books for Reference:

1. Financial Services and Markets: Dr.S.Gurusamy, Vijay Nicole Imprints (P) Ltd,
2. Financial Services: M.Y.Khan, Tata Mc Graw-Hill Publishing Company Limited.
3. Financial Services: Dr.D.Joseph Anbarasu & Others, Sultan Chand & Sons.
4. Financial Institutions and Markets, L.M.Bhole, Tata McGraw – Hill Publishing Company Limited.

III-SEMESTER
PAPER III – FUTURES AND OPTIONS

UNIT I

Introduction to Derivatives – Definition of derivatives products – participants in derivatives market, economic forever of derivatives market.

UNIT II

Index Derivatives – Index number – economic significance of index movements – types of Indices – desirable attributes of an index – Derivatives in Nifty and Sensex.

UNIT III

Forward contracts - Limitations of forward markets – futures – Distinction between Future and Forward contracts – Futures terminitory options – Options terminitory , Call options and Put option.

UNIT IV

Pay off for buyer (long futures) of futures – pay off for seller (short futures) of futures – Hedging, speculation and arbitrage – Options pay off – pay off profit for buyer of call options – pay off profit for writer of call options. Hedging and speculation in options.

UNIT V

Evolution of Commodity Markets – Commodity markets in India – Newyork Mercentile Exchange- London Metal Exchange , Chicago Board of Trades –Tokyo Commodity Exchange, Chicago Mercantile Exchange.

Books for Reference:

- 1.Financial Services and Markets : Dr.S.Gurusamy, Vijay Nicole Imprints (P) Ltd,
- 2.Financial Services : M.Y.Khan, Tata Mc Graw-Hill Publishing Company Limited.
- 3.Financial Services : Dr.D.Joseph Anbarasu & Others, Sultan Chand & Sons.
- 4.The Financial and Analysis of Capital : A.J. Merrett, Allen Ykes projects
- 5.Financial Management : P.V. Kulkarni & B.G. Sathya Prasad
- 6.Financial Management : M.Y. Khan & P.K. Jain

IV SEMESTER

Paper IV - FUNDAMENTAL AND TECHNICAL ANALYSIS

UNIT I

Investment - meaning – importance – security analysis – risk and return – various approaches to security valuation.

UNIT II

Fundamentals analysis – meaning – Market analysis – Indices of NSE and BSE

UNIT III

Industry analysis – meaning – methods - Company analysis – meaning – methods.

UNIT IV

Technical analysis – meaning – Dow Theory – Elliot Wave Theory

UNIT V

Moving Averages – Charts – macd -relative strengths.

Books for Reference:

1. Investment analysis and portfolio management : Reily.
2. Portfolio management : S.K. Baura.
3. Modern portfolio theory and investment analysis : Elton and Gurbar.
4. Securities analysis and portfolio management : Fischer and Jordan.
5. Investment :Jack Clark Francis & Richard w.Taylor.
6. Investment management :V.K.Bhalla.

GROUP-C

1. Principles of International Trade
 2. Export and Import Procedure
 3. Institutions Facilitating International Trade
 4. India's International Trade
-

I SEMESTER

PAPER I – PRINCIPLES OF INTERNATIONAL TRADE

Unit I

The global Economy – Perspective on the theory of International Trade – The importance of International trade – Counter Trade – Forms of Counter Trade – Reasons for Growth of Counter Trade – Global Trade and Developing Countries.

Unit II

International commodity Agreements – Quota agreements, Buffer stock Agreements – Carts – State Trading – Bilateral and Multilateral contracts. Gains from Trade – Terms of Trade – Factors influencing the terms of trade.

Unit III

Tariff – Meaning – Tariffs, Taxes and Distortions – Imports Tariffs and Export Taxes – Export Subsidies – Arguments for free Trade – Arguments for protection – Demerits of protection – Trade barriers.

Unit IV

International Investments – Types of Foreign Investment – significance of Foreign Investments – Limitations and Danger of Foreign Capital – Factors affecting International Investment – Foreign Investment by Indian companies.

Unit V

Multinational Corporation – Definition and Meaning – Importance of MNCs – benefits of MNCs – Criticism – Globalizations – Meaning – stages – Essential conditions for Globalization – Implications and Importance of Globalization – Benefits – Obstacles to Globalization in India – Factors favoring Globalization.

Books for References:

1. International Trade – Theory and Evidence – By James R.Markusen, James R.Melvin, William H.Kaempfer & Keith E.Maskus.
2. International Trade and Export Management – Francis Cherunilam
3. International Business – Francis Cherunilam

Second Semester

Paper II Export and Import Trade Procedures

Unit I

Exports – Recent measures to boost Country's Exports – Rules for successful exporting – Preliminaries for starting export business – Deemed exports and its benefits – Finance for Exports.

Unit II

Different Categories of exporters - Registration of Exports – Appointing Overseas agents – Obtaining an export license – Arranging finance for exports – Packing goods for exports – Marketing goods for export.

Unit III

Excise procedure – Insuring goods against Marine risks – Preparing export documents – Institutional support for Exports – Compulsory quality control and pre-shipment Inspection – Labeling – Shipping and customs clearance of goods.

Unit IV

Import Trade law in India – Preliminaries for starting Import Business – Registration of Importers – arranging finance for Import – Arranging letter of Credit for Imports – Balance of Payments – Liberalization of Imports.

Unit V

Retirement of Import Documents and RBI's directives for making payment for Imports – Customs clearance of Imported Goods and payments of customs Duty – Imports under special schemes.

Books for References:

1. How to Export and How to Import – Nabhi publications
2. Export management – P.K. Khurana
3. Export Management – T.A.S. Balagobal
4. A Guide on Export Policy, Procedure and Documentation – M.I.Mahajan – Snow white publications

III SEMESTER

PAPER III - INSTITUTIONS FACILITATING INTERNATIONAL TRADE

UNIT I

Export promotion in India-Department of Commerce- Functional divisions- Advisory bodies- Commodity organizations-Export promotion councils (EPCs)- Commodity Boards- Autonomous bodies- Service Institutions and organizations-Government trading organizations-State trading corporations- Major STC's in India- State export –Promotion agencies- Impediments in export promotion.

UNIT II

Role of RBI in export finance –Role of commercial banks-Small Industrial Development Bank of India (SIDBI) - Objectives-Schemes-Export and Import bank of India (EXIM) - Objectives-Functions-Export Credit Guarantee Corporation of India (ECGC) – Functions – Special functions of ECGC.

UNIT III

World Trade Organisation – GATT – Objectives-Evolution of WTO-Functions- Principles of WTO- Organisation structure- WTO agreements-GATS-TRIMS-TRIPS-Objectives of IPRS-benefits- Limitations-Procedure of dispute settlement –WTO and anti dumping measures-Evaluation of WTO- drawbacks/Criticisms.

UNIT IV

International Monetary Fund (IMF)-Objectives- Organisation and management- Resources-Financing facilities- Conditions on borrowers- Special drawing rights-World Bank-Purpose-Organisation structure- Guiding principle- Leading programs.

UNIT V

International Development Association (IDA)-Objectives-Memberships – Loan assistance-International Financial Corporation (IFC)- Objectives-Main features- Asian Development Bank(ADB)- Objectives-UNCTAD-Functions-Basic principles- International trade centre.

Note : The Question Paper shall cover 100% Theory.

Books for Reference:

1. International Business (Text & cases) : Francis cherunilam.
2. International Marketing : Rakesh Mohan Joshi.
3. International Business (Text & cases) : P. Sudha Rao
4. International Business Environment : Francis cherunilam.
5. Export Marketing : Achaya and Jain.
6. Export Marketing : B.S. Rathir & J.S. Rathir

IV SEMESTER
PAPER IV - INDIA'S INTERNATIONAL TRADE

UNIT I

Development of Foreign Trade Policy- Indians Foreign Trade since 1951- EXIM policy 1992-1997- Objectives –Features; 1997-2002 policy- Salient features; EXIM policy 2002-2007 - Features; Foreign Trade Policy 2004-2009 - Salient features.

UNIT II

Legal frame work of India's foreign trade –Foreign trade (Development and regulation) Act, 1992 – Foreign Trade Regulation Rules, 1993- Foreign Trade (Exemption from application of rules in certain cases) Order 1993 – Exchange control regulation in India.

UNIT III

India's export trade – Historical prospective - Trends – Composition of export trade – Direction of exports of principal products – Export of services – Export promotion – Objectives – Promotion measures – EOUs, EPZs and SEZs.

UNIT IV

Imports- Technology import contract- Technology policy and environment – selection and transfer issues – Law of protection of intellectual Property rights, Patents and Trade marks

UNIT V

Global trade and developing countries – Highlights of Indian's trade performances - Determinants of Export and Import – Major problems of India's export sector – Impact of recent changes in foreign trade policy.

Note : The Question Paper shall cover 100% Theory.

Books for Reference:

1. International Trade and Export Management - Francis cherunilam.
 2. Export Management - T.A.S Balagopal
 3. International Trade - M.L. Varma
-