Annexure : 56 F
SCAA : 07.06.2007

BHARATHIAR UNIVERSITY- COIMBATORE – 641046.
M.Sc -FCA (Finance & Computer Applications)
Courses Offered for Colleges
REGULATION AND SYLLABUS (FROM THE ACADEMIC YEAR 2007– 2008)

1. **ELIGIBILITY FOR ADMISSION TO THE COURSE**

   A graduate in Commerce, Business Management / Administration, Bank Management, Corporate Secretaryship, Corporate Secretaryship & Computer Applications, Business Management / Administration & Computer Applications and Commerce & Computer Applications, e-Commerce.

   Or

   A graduate in Computer Science, Computer applications, Computer Technology, Information Technology, Computer Engineering, Information Science.

2. **DURATION OF THE COURSE**

   The course shall extend over a period of two years comprising four semesters, with two semesters per year. There shall not be less than ninety instructional days for each semester. Examination shall be conducted at the end of each semester for the respective subjects.

3. **COURSE OF STUDY AND SCHEME OF EXAMINATION**

Paper	Subject	Lecture Hrs	Exam Duration	Max. Marks
	I Semester			
I	Managerial Economics	7	3 Hrs	100
II	Financial Accounting	7	3 Hrs	100
III	Financial Markets & Institutions	6	3 Hrs	100
IV	Database Management System	7	3 Hrs	100
	PG Diploma Paper I	3	3 Hrs	100
	Total	30		500
	II Semester			
V	Cost Accounting	5	3 Hrs	100
VI	Object Oriented Programming With C++	5	3 Hrs	100
VII	Management Accounting	5	3 Hrs	100
VIII	Financial Management	6	3 Hrs	100
IX	Computer Applications Practicals –I	6	3 Hrs	100
	PG Diploma Paper II	3	3 Hrs	100
	Total	30		600
	III Semester			
X	Investment Management	6	3 Hrs	100
XI	Direct Taxes and VAT	6	3 Hrs	100
XII	Software Engineering	6	3 Hrs	100
XIII	Computer Applications Practicals II	6	3 Hrs	100
	Project Work	3		
	PG Diploma Paper III	3	3 Hrs	100
	Total	30		500
	IV Semester			
XIV	Java programming and HTML	7	3 Hrs	100
XV	International Financial Management	7	3 Hrs	100
XVI	E-Commerce	7	3 Hrs	100
XVII	Project Work & Viva	6		200
	PG Diploma paper IV	3	3 Hrs	100
	Total	30		600

M.Sc (FCA) Course   1800
PG Diploma Course   400
Total   2200

4. **PRACTICAL TRAINING AND PROJECT WORK**

The practical training is essential to expose the students to the real life work situation and to strengthen the conceptual knowledge gained in the classroom. One month practical training is to be arranged during the summer vacation after the second semester. The training shall be in a banking, financial institution, and industrial enterprise or consultancy organisations involving the use of computers. Candidate should submit a report at the end of the study. The principal of the college and Head of the Department shall issue a certificate to the effect that the student had satisfactorily undergone the practical training for the prescribed period.

Project work, which is compulsory, carries 200 marks. A student should select a topic for project work in the third semester itself and submit the project report (dissertation) at the end of the fourth semester. There is viva for project work carrying 50 marks. The guide and an external examiner shall evaluate the project report and conduct the viva. The project work shall be related to computer applications in business or it may involve software development.

5. **REQUIREMENT TO APPEAR FOR THE EXAMINATION**
   a) A candidate will be permitted to appear for the University   examination for any semester if:
      i) The student secures not less than 75% attendance during the semester.
      ii) The student earns a progress certificate from the head of the institution of having satisfactorily completed the course of study as required by these regulations and
      iii) The conduct of the student has been satisfactory;
      iv) Provided that it shall be open to the syndicate or any other authority delegated with such powers by the syndicate, to grant exemption to a candidate who has failed to earn 75% attendance prescribed, for a valid reason, subject to usual conditions.
   b) A candidate may be permitted to appear for the examination even if the student does not possess the minimum required attendance and allowed to continue to go for the subsequent semester and the student should compensate the attendance requirement for both the present and earlier semester. If the student could not earn the attendance even after continuing the subsequent semester then the student should rejoin the course and redo the semester last attended.
   c) A candidate having arrear paper(s) shall have the option to appear in any arrear paper along with the papers of regular study in any semester. If a candidate fails to submit the project report at the end of fourth semester such a candidates may be permitted to submit it with in the next six months.

6. **MEDIUM OF INSTRUCTION**
   The medium of instruction and examination is English only.

7. **PASSING MINIMUM**
   a) A candidate shall be declared to have passed in a paper if a student obtains not less than 50% of marks in that paper. A candidate shall be declared to have passed the whole examination if the student passes in all the papers.
   b) A candidate failing to secure the minimum marks prescribed shall be required to reappear for the examination in that paper and obtain the minimum marks required for passing the paper.

8. **CLASSIFICATION OF SUCCESSFUL CANDIDATES**
   Successful candidates passing the M.Sc. [Finance & Computer Applications] degree examination securing marks 60% and above shall be declared to have passed the examination in first class. All others successful shall be declared to have passed the examination in second class.

9. **CONFERMENT OF THE DEGREE**
   a) No candidate shall be eligible for conferment of the degree unless the candidate has undergone the prescribed course of study for a period of not less than four semesters in an institution approved by / affiliated to the university or has been exempted there from in the manner prescribed and has passed the examinations as have been prescribed therefore and
   b) Has successfully completed the prescribed practical training as evidenced by a certificate issued by the principal of the college.

10. **RANKING**
    A candidate who qualifies for the M.Sc. [Finance & Computer Applications] degree course passing all the examinations in the first attempt within the minimum period prescribed for the course of study from the date of admission to the course and secures first or second class shall be eligible for ranking

and such ranking will be confined to 10% of the candidates qualifying for M.Sc. [Finance & Computer Applications] degree subject to a maximum of 10 ranks.

11. REVISION OF REGULATION AND CURRICULUM
a) The above regulations, scheme of examinations and curriculum will be in force without any change for a minimum period of two years from the date of approval of the regulations. The university may revise, amend or change the regulations and scheme of examinations, if found necessary.
b) If the regulations and curriculum changed, modified or amended, the students who have undergone the M.Sc. [Finance & Computer Applications] course following the old regulations and have not completed the course may be allowed to follow the old regulations itself for two more years i.e. for four semesters from the date of completion of the course by the last set of students admitted into the M.Sc. [Finance & Computer Applications] course following the old regulations. Even after the extra chances prescribed, the students having arrear papers may be permitted to appear for the examinations after obtaining specific directions from the university under the revised regulations.

12. QUESTION PAPER PATTERN
Max: 75 Marks

Section A:	Objective type questions with no choice	
		10 x 1 = 10
	(20 questions – 4 each from every unit)	
Section B:	Short answer questions of either / or type	5 x 5 = 25
	(10 questions – 2 each from every unit)	
Section C:	Essay type questions of either or type	5 x 8 = 40
	(10 questions – 2 each from every unit)	

Note : Only Simple problems may be asked in Section – B in problem oriented subjects.

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FIRST SEMESTER
PAPER-I MANAGERIAL ECONOMICS

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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 - 1V

     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 - FINANCIAL MARKETS & INSTITUTIONS

UNIT – I

     Structure of Financial Markets - Components of Financial Markets - Money Market - Capital Market - Evaluation and Role of Financial Institution in India-Financial Intermediaries - Banking and non-banking.

UNIT – II

     Money market - Call money market- Treasury bills market - Commercial bills markets -Market for discount market - Market for financial guarantees - Industrial and Government securities market.

UNIT – III

     Capital market-stock exchange: Organization and functions - listing of securities-Trading in stock exchange-dealers in stock exchanges-economic and speculative dealings-SEBI-NSE-OTCEI.

UNIT – IV

     Development banks - IDBI – ICICI – IFCI – NSIB - National housing banks.

UNIT – V

     Hire Purchase Finance and Consumer Credit – Factoring and Forfaiting – Bills Discounting – housing Finance – Venture Capital Financing – Lease Financing – Insurance services – Life Insurance – General Insurance.

Reference Books:

1.Management of Indian financial institutions, I.M Pandey
2.Indian financial theory and practice, M.Y.Khan
3.Financial Institutions and markets ,L.M.Bhole

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.

SECOND SEMESTER
PAPER V - 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 Company Ltd.

BOOKS FOR REFERENCE:
1. E.Balagurusamy, "Object Oriented Programming with C++", TataMcGraw Hill Publishing Co., Ltd.
2. D.Ravichandran, "Programming with C++", TataMcGraw Hill Publishing Company Ltd.
3. Herbert Schildt, "C++: The Complete Reference", Tata Mcgraw-Hill Publishing Co., Ltd.

PAPER VII -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 VIII 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 IX   COMPUTER APPLICATIONS PRACTICALS – I

PAPER X - 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 – Port folio 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 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 - SOFTWARE ENGINEERING

UNIT - I

The 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 concepts – The management spectrum – people – Product – Process – Project – W5 HH principle. Software process and project metrics: Software Measurement – Metrics for software quality – Integrating metrics. Software Project Planning: objectives – Scope – Resources – Decomposition techniques.

UNIT - III

Software Quality Assurance: Quality concepts – SQA – Formal Technical Reviews – software reliability – SQA plan.

UNIT - IV

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

UNIT - V

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

Books for Reference :

1. Software Engineering- Roger S. Pressman, Tata McGraw Hill International edition.
2. Fundamentals of Software engineering- Carlo Ghezzi. Mehdi Jazayeri. Dino mandrioli, Prentice – Hall of India Pvt Ltd.
3. Software engineering concepts- Richard Fairley, McGraw – Hill Book company
4. Software engineering- IAN SOMMERVILLE, Pearson Education (Singapore) Pvt Ltd.

PAPER XIII COMPUTER APPLICATIONS PRACTICALS II (Tally)
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 & S.Bhashyam, Sultan Chand & Sons

PAPER XVI - 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 - XVII PROJECT WORK AND VIVA VOCE

COMPUTER APPLICATIONS PRACTICAL LIST

For M.Sc (FCA) Course Offered by affiliated Colleges
For the Students admitted during the academic year 2007 – 2008 onwards
General instructions

The students should submit their records by using the format given below.

- **Objective**
- **Requirements**
- **Functions to be performed**
- **Output**

The students should simultaneously maintain a file to keep a record of the various documents used by them for the various practical exercises done by them.

Distribution of internal assessment (25%)
- 5   Marks for attendance
- 15   Marks for model exams
- 5   Marks for file and Record

Internal 25 marks
University Practical Exam 75 marks

List of computer practical to be followed in Semester - II
M.S. Office, C++ & SQL
Computer Application practical –I
I Semester Practical List   (MS – Office, C++ & SQL)

For the II semester practical classes are to be conducted for 6 hours per week

M.S.OFFICE

1. Type a document (like-Speech of a chairman in AGM, Budget speech of finance minister) and perform the following:
   - Right align and bold face
   - Center align and italics
   - Justify and center alignment
   - Also insert footnote and end note for the same.
   - Change a paragraph into two column paragraph
   - Insert page number at the bottom
   - Insert date, time and heading in the header section.

2. Using mail merge, send an invitation /notice (by creating the invitation/notice) for the following situation for at least 5 addressees. (any one of the following)
   a) For opening a new branch
   b) Inauguration of ATM
   c) Informing about new scheme or offer

3. Preparation of Table using MS word – Sales Analysis for a period of five years for three products

4. Using EXCEL prepare a table for (any one of the following)
   a)   Employees payroll
   b)   Sales data
   c)   Students marks and perform the following functions

   (Total, Average, Percentage, conditional sum and show the results in chart)

5. Prepare a PowerPoint presentation for any one of the following

a)   Product Advertisement (b) Company Advertisement (c) AGM (Minimum 5 slides)

Requirements

1.   Using Hyperlink to all slides
2.   Different animation effect for text and pictures
3.   Fully automatic – timing – 2 minutes

6. Using Access prepare a table for (any one of the following)

  a) Pay Roll
  b) Student record
  c) Sales data
  d) Address database of customers –

Requirements

(By using Design view/ Wizard view)

1.   One of the fields should be Primary Key
2.   Apply sort option to display records (at least three different method of sorting)
3.   Generate reports by using different queries.

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 c++ program to calculate working capital using class and objects (member function should write inside and outside the class)
4. Program to calculate contribution, P/v Ratio, BEP and Margin of safety using Functions.
5. Calculate Simple Interest and compound interest using inline functions.
6. Calculate Depreciation – by using constructors and Destructors
7. Write a C++ program to calculate the sum and product of two complex numbers using operator overloading.
8. Write a c++ program to prepare cost sheet using inheritance

SQL

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1. Create a Table for a **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:

a)   Display all the records of the company which are in the ascending order of GP percent
b)   Display the name of the company whose supplier name is "Telco".
c)   Display the details of the company whose GP percent is greater than 20 and order by GP percent
d)   Display the detail of the company having the employee ranging from 300 to1000
e)   Display the name of the company whose supplier is same as like Tata's.

2) 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"

3) 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

4. 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;

a) Up date the records to calculate the net pay.
b) Arrange the records of employees in ascending order of their net pay
c) Display the details of the employees whose department is: sales"
d) Select the details of employees whose HRA>=1000 and DA<=900
e) Select the records in descending order