

BHARATHIAR UNIVERSITY- COIMBATORE – 641 046

M.Com (Finance & Computer Applications) [Offered in University Department under CBCS]

SYLLABUS (FROM THE ACADEMIC YEAR 2014– 2015 onwards)
COURSE OF STUDY AND SCHEME OF EXAMINATION

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 an Equivalent Qualification.

(Or)

A Graduate in Computer Science, Computer Applications, Computer Technology, Information Technology, Computer Engineering, Information Science or an Equivalent Qualification

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

The course of study and scheme of examination for the M.Com (Finance & Computer Applications) course shall consist of the following:

	Subject Title	Max Marks	Credit Hours
Semester I			
Core 1	Communicative Skills	100	4
Core 2	Financial Accounting	100	4
Core 3	Quantitative Techniques for Finance	100	4
Core 4	Object Oriented Programming with C++	100	4
Core 5	Financial Instruments and Services	100	4
Elective	<i>Any one of the following</i>		
Elective – 1	Oracle and RDBMS	100	4
Elective – 2	Management Information Systems	100	4
Supportive	Offered by Other Department	50	2
	Total	650	26
Semester II			
Core 6	Cost and Management Accounting	100	4
Core 7	Visual Basic	100	4
Core 8	Direct Taxes	100	4

Core 9	Modern Banking	100	4
Core10	Investment Analysis and Portfolio Management	100	4
Elective	<i>Any one of the following</i>		
Elective – 3	Enterprise Resource Planning	100	4
Elective – 4	Insurance and Risk Management	100	4
Supportive	Offered by Other Department	50	2
	Total	650	26
Semester III			
Core 11	Business Research Methods	100	4
Core 12	E-Commerce	100	4
Core 13	Java Programming and HTML	100	4
Core 14	Financial Management	100	4
Core 15	Financial Derivatives Management	100	4
Elective	<i>Any one of the following</i>		
Elective – 5	Software Engineering	100	4
Elective – 6	International Financial Management	100	4
Supportive	Offered by Other Department	50	2
	Total	650	26
Semester IV			
Core 16	Internship & Training	100	4
Core 17	Software Development/Project & Viva	200	8
	Total	300	12

M.Com (FCA) 2250 Marks - 90 Credits

Supportive Courses offered to other Departments

Paper – I	Principles of Accounting	2
Paper – II	Principles of Modern Banking	2
Paper – III	Principles of Personal Finance	2
Paper – IV	Principles of Insurance Management	2

Question Paper Pattern

MAX: 75 Marks.

SECTION A: Objective Type Questions with no choice (10 Questions)	10 x 1 = 10
SECTION B: Short answer Questions of either / or type (10 questions -2 each from every Unit)	5 x 5 = 25
SECTION C: Essay type Questions of either / or type (10 questions -2 each from every Unit)	5 x 8 = 40

CORE 1- COMMUNICATIVE SKILLS

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT V

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

NOTE: Question Paper shall cover 100% Theory.

TEXT BOOK

Krishnamohan & Meera Bannerjee - Developing Communication Skills, Mc Millan

BOOKS FOR REFERENCE:

1. Woolcott & Unwin, "Mastering Business Communication, McMillan", Edition illustrated Publisher – Mac millan -1983
2. Raisher, "Business Communication – AITBS",
3. Anderson & Others, "Assignment&Thesis Writing", Edition-4 illustrated Publisher – Wiley 2001
4. Rajendra Paul and Koralahalli, "Business Communication", Edition – 4, Publisher – S.Chand -1984.
5. Lesikar and Flately, "Basic Business Communication", TMH Publications, New Delhi 10th Edition.
6. L.Gartside, "Business English", Micdonald & Evans Publication, 1969.
7. Nagamiah, etal, "Business English",

CORE 2: FINANCIAL ACCOUNTING

UNIT I

Introduction - Accounting Principles and Conventions - Transaction Processing – Debit and credit classification – Double Entry Book Keeping - Types of Accounts – Personal, Nominal and Real - Ledger: Features – Journal Entries – Narration.

UNIT II

Journal: Opening Accounts – Closing Entries - Day Book – Cash transaction – Entry making - Subsidiary Books of Accounts – Sales Ledger – Purchase Ledger - Cash Book –Cash with Bank transactions – BRS .

UNIT III

Trial Balance – Debit accounts – Credit accounts – Balance - Features of Manufacturing and Trading Account – Determination of Gross Profit - Profit and Loss account – Preparation, classification of entries.

UNIT IV

Income Statement – Preparation with simple adjustments - Assets – Classification – Fixed and Current Assets – Depreciation Methods - Liabilities – Share Capital – Reserves & Provisions – Current Liabilities – Outstanding Expenses – Bank Overdraft .

UNIT IV

Preparation of Balance Sheet – Simple adjustments. Accounting for Non-Trading Concerns.

NOTE: Question paper shall cover 40% theory and 60% Problems.

BOOKS FOR REFERENCE:

1. R.L.Gupta & Radhasamy ,”Advanced Accounting”, Vol.I,S.Chand & company Ltd., New Delhi.
2. R.S.N.Pillai,Bagavatahi& S.Uma,” Fundamentals of Financial Accounting” ,S.Chand & company Ltd., New Delhi
3. S.K.Battacharya,” Accounting for Management” ,Vikas Publishing House Pvt Ltd., 3rd, Edition,2007.
4. Dr.Ashok Sehgal& Dr.Deepak Sehgal,”Advanced Accounting/Financial Accounting “, Taxmann;s Publications, 6th Edition,2008.
5. M.A.Arulanandam& K.S.Raman ,”Advanced Accountancy” Himalaya Publishing House PVT.Ltd., New Delhi.
6. Dr.Kaustubh Arvind Sontakke,” Financial Accounting” Himalaya Publishing House PVT.Ltd., New Delhi.

CORE 3: QUANTITATIVE TECHNIQUES FOR FINANCE

UNIT I

Probability – Definition- Addition and multiplication rules Probability distribution – Theoretical distributions – Binomial poisson and normal – Simple problems applied to finance.

UNIT II

Queuing theory – Applications to Business Decisions – Simulation – Monte Carlo Techniques - Time series – Components of time series – Use of time series data for financial analysis.

UNIT III

Index numbers – concepts – simple and weighted index numbers – Economic and business index numbers published in India

UNIT IV

Network Model – networking – CPM – critical path – Time estimates – critical path – crashing, Resource leveling, Resources Planning. Waiting Line Model – Structure of model – M/M/1 for infinite population.

UNIT V

Inventory Models – Deterministic – EOQ – EOQ with Price Breaks – Probabilistic Inventory Models - Probabilistic EOQ model – Game theory-zero sum games: Arithmetic and Graphical Method.

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

TEXT BOOK:

U.K. Srivastava, G.V. Shenoy & S. C. Sharma, “Quantitative Techniques for Managerial Decision”, Second Edition, Prentice Hall of India

BOOKS FOR REFERENCE:

1. C.R.Kothari, “Quantitative Techniques”, Vikas Publications 3rd Rived.
2. Sancheeti & Kapoor, “Advanced Statistical Methods”, Sultal Chand & Sons, 2nd Edition.
3. S.P. Gupta, “Statistical Methods”, Sultan Chand & Sons, Educational Publishers 2nd Edition.
4. Kanti Swarup, Gupta & Man Mohan, “Operations Research”, Sultan Chand & Sons, 2nd Edition.

CORE 4 - OBJECT ORIENTED PROGRAMMING WITH C++

UNIT – I

Evaluation of Programming Paradigm – Elements of Object oriented programming - Merits and demerits of OOP – Popular OOP languages – C++ at a glance – Applications of C++ - C++ statements – Structure of C++ program. Data types – Character set: Token, Identifiers and Keywords – Variables – Operators and Expressions.

UNIT – II

Control flow statements: IF, IF... Else, Nested If... Else, switch statement, For loop, While.. loop, do.. while loop, break 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 – Declaring class objects– Defining member functions – Data Hiding – Friend functions and Friend classes. Constructor – parameterized constructors – constructor overloading – destructors –order of constructor and destructor – copy constructor.

UNIT – IV

Operator overloading – Overloadable operators – Rules for overloading operators – Data Type conversion - Inheritance: Forms of inheritance – single, multiple, multilevel , multipath, hierarchal and hybrid inheritance – when to use inheritance – Benefits of Inheritance.

UNIT – V

Pointers – Virtual functions – Abstract classes – Data file operations: Opening of file – closing of file – reading/writing from a file – Structures – Exception Handling - Classes and file operations.

NOTE: Question Paper shall cover 100% Theory.

TEXT BOOK:

K.R.Venugopal, Raj kumar, T.Ravishanker., “Mastering C++”, Tata McGraw Hill Publishing Company Ltd.

BOOKS FOR REFERENCE:

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

CORE 5 - FINANCIAL INSTRUMENTS AND SERVICES

UNIT I

Financial Market in India - Financial Sector Reforms - Money Market – Capital Market. Mutual Funds in India - An Overview – Mutual Fund Industry in India – Features of Mutual Funds – Classification of Mutual Funds- Advantages of Investing in Mutual Funds.

UNIT II

Merchant Banking - Meaning and Definition – Origin – Services and Qualities of Merchant Bankers. Venture Capital – Definition- Characteristics – Venture Capital Investment Process- Advantages - Venture Capital Industry in India - International Experiences in Venture Capital Financing.

UNIT III

Factoring – concept of factoring – Types of factoring – Factoring mechanism – Factoring in India – Cost and benefit of factoring – Issues involved in factoring business.

UNIT IV

Credit Rating - Objectives – Rating Methodology – Rating Process. Credit cards – concept – Evolution of credit cards – Varieties of credit cards – operational procedure – Acceptability of credit cards from the point of view of bankers, customers, members – Establishments. Hire purchase Vs. Leasing.

UNIT V

Advisory Financial Services :- Issue Management :Intermediaries – Lead managers – Underwriters – Debenture Trustees – Portfolio Managers- Issue Management : Activities – Eligibility norms – Pricing of Issues – Promoters' Contribution and Lock-in Requirements – Issue of Debenture Instruments.

NOTE: Question Paper shall cover 100% Theory.

BOOKS FOR REFERENCE:

1. Nalini Prava Tripathy, “Financial Instruments and Services”, Prentice Hall India, 2004.
2. Nalini Prava Tripathy, “Financial Services”, Prentice Hall India, 2007.
3. Dr.S.Gurusamy, “Financial Services and Markets”, Vijay Nicole Imprints (P) Ltd, Reprint – 2009, 2nd Edition ISBN – 33: 978 - 0 - 07 - 015334 – 9.
4. M.Y.Khan, “Financial Services”, Tata McGraw Hill Publishing Company Limited, 2004, 3rd Edition, IBSN – 0 - 07 - 058585 – 7.
5. Dr. D.Joseph Anbarasu & Others, “Financial Services”, Sultan Chand & Sons, 4th Edition, 2007.

ELECTIVE 1 - ORACLE AND RDBMS

UNIT – I

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

UNIT – II

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

UNIT – III

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

UNIT – IV

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

UNIT – V

Cursors and Exceptions – Procedures, Functions and Packages.

NOTE: Question Paper shall cover 100% Theory.

TEXT BOOK:

Nilesh Shah, “Database Systems Using Oracle”, Prentice – Hall of India Private Ltd.

BOOKS FOR REFERENCE:

1. Abraham silberschatz Henry F.Korth S.Sudarshan, “Database System Concepts”, McGraw – Hill – Companies.
2. Alexis leon, Mathews leon, “Essentials of Database Management Systems”, Vijay Nicole Imprints Pvt Ltd.
3. Raghu Ramakrishnan & Johannes Gehrke, “Database Management Systems”, McGraw Hill International Editions.

ELECTIVE 2 - MANAGEMENT INFORMATION SYSTEMS

UNIT – I

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

UNIT – II

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

UNIT – III

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

UNIT – IV

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

UNIT – V

Strategic and managerial implications of Information system: Managing information system resources – TPS – Office automation – Decision support system – Executive Information System – Artificial Information system.

NOTE:

Question Paper shall cover 100% Theory.

TEXT BOOK

James O'Brien, "Management Information Systems", Tata McGraw Hill Publishing Company Ltd.

BOOKS FOR REFERENCE:

1. L.M.Prasad & Usha Prasad, "Management Information Systems", Sultan Chand & Sons
2. A.K.Gupta, "Management Information Systems", S.Chand & Company Ltd.
3. Kenneth C.Laudon & Jane P.Laudon, "Management Information Systems", Prentice Hall of India (P) Ltd.
4. Dr.Sushila Madan, "Management Information and Control Systems", Taxmann's Publications.
5. Waman S Jawadekar, "Management Information Systems", The McGraw Hill Companies.
6. D.P.Goyal, "Management Information Systems", Macmillan Business Books.

SEMESTER II

CORE 6 - COST AND MANAGEMENT ACCOUNTING

UNIT – I

Management Accounting – Definition, Nature and Scope – Functions – Role of Management Accountant – Tools of Financial Analysis and Planning – Ratio, Fund Flow and Cash Flow Analysis.

UNIT - II

Cost concept – Absorption vs Variable costing – Cost center – Profit center - Marginal Costing – Break-even and CVP Analysis and Decision Making. Application of marginal costing in Managerial Decision Making. Advanced Problems

UNIT - III

Activity based costing – (ABC) – Introduction – Concept of ABC – Approaches to ABC – Allocation of overheads under ABC – Characteristics of ABC – Implementation of ABC system, ABC supports to corporate strategy. Pricing Decision – Back flush costing – Life cycle costing.

UNIT – IV

Standard Costing – Setting standards – Variance analysis and reporting – Material, Labour, Overhead – Sales and Profit Variance.-Reporting and investigation of variances.

UNIT – V

Budget and Budgetary Control Forecasting Vs. Budget – Preparation of Functional Budget – Types of budgets – Zero Base Budgeting, Programme Budgeting and Performance Budgeting.

NOTE: Question Paper shall cover 40% Theory and 60% Problem

BOOKS FOR REFERENCE

1. S.P.Jain & R.L.Narang, Advanced Cost Accounting, 2003, Kalyani Publishers, Ludhiana
2. V.S.P.Rao, Cost Accounting, 2006, Vrinda Publications (P) Ltd. Delhi.
3. Dutta, Cost Accounting: Principles and Practice, 2008, Pearson Education, Delhi.
4. B.M.Lall Nigam, Cost Accounting Principles and Practices, Himalaya.
5. J.Made Gowda, Advanced Cost Accounting, 2005 / latest, Himalaya.
6. B.S.Khanna, I.M.Pandey, Practical Costing, S.Chand Co., Ltd., New Delhi.
7. Dr. S.N.Maheswari, Advanced Cost Accounting, 2008, Sultan Chand, New Delhi.
8. Atkinson, Management Accounting, 2008, 5th Edition, Pearson Education, Delhi.

CORE 7 - VISUAL BASIC

UNIT – I

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

UNIT – II

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

UNIT – III

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

UNIT – IV

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

UNIT - V

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

NOTE: Question Paper shall cover 100% Theory.

TEXT BOOK:

1. H.M.Deitel., P.J.Deital and T.R.Nieto, “Visual Basic 6 – How to Program”

BOOKS FOR REFERENCE:

1. Francesco Balenda, “Programming Microsoft Visual Basic”, WP Publications and Distributors.
2. Gary Cronell, “Visual Basic 6”, Tata McGraw Hill Publishing Company Ltd.
3. Julia Case Bradley & Anita C.Millsbaugh, “Programming in Visual Basic 6.0”, Tata McGraw Hill Publishing Company Ltd.

CORE 8 - DIRECT TAXES

UNIT – I

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

UNIT – II

Computation of Income from Salaries and Income from House Property.

UNIT – III

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

UNIT – IV

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

UNIT – V

Income Tax Authorities – Procedure for Assessment – Tax Deducted at Source – Tax collected at Source.

NOTE:

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

BOOKS FOR REFERENCE:

1. B.B. Lal, “Direct Taxes”, Pearson Education India Latest Edition, 2009.
2. Gaur & Narang, “Income Tax Law & Practice”, DP Kalyani Publishers, 36th Edition, 2008.
3. Dr.H.C.Mehorotra , “Income Tax Law & Practice”, Prentice Hall India , 2nd Edition.
4. Dingar Pagare, “Tax Laws”, Sultan Chand & Sons
5. Bhagavathi Prasad, “Income Tax”, Wishwa Prakashan (1996) Latest Edition.

CORE 9 - MODERN BANKING

UNIT – I

Banking – Definition – Banking system – Role of Banks in Economic Development – Central Bank – Functions – Credit control measures – Role of RBI in regulatory and controlling banks.

UNIT – II

E-Banking – meaning – E-banking and financial services – Risk management for E-banking – Internet Banking – Mechanics of Internet Banking – Drawbacks of Internet Banking – Future outlook.

UNIT – III

Mobile Banking – meaning – Services – Security issues – Telephone Banking – Mechanism – Telephone Banking system – call centers.

UNIT – IV

ATM – Features – mechanism – functions – importance's – Shared ATM Network in India – Electronic Money – Mode of Issue and Implications – E-money and monetary policy – policy issues of RBI – Electronic Funds Transfer system.

UNIT – V

Indian Financial Network – features – Application – Recent trends in Indian Banking – Negotiable Instruments – Characteristics – types – Paying Banker – Collecting Banker – Rights and Duties.

NOTE: Question Paper shall cover 100% Theory.

BOOKS FOR REFERENCE:

1. K.C. Shekhar and Lakshmy Shekhar, "Indian Banking System", Vikas Publishing House Private Ltd.
2. Muraleedhran, "Modern Banking Theory and Practice", PHI learning Pvt Ltd.
3. S. Nataraj and R. Parameswaran, "Indian Banking", S.Chand & Company Ltd.
4. O.P.Agarwal, "Modern Banking of India", Himalaya Publishing House.
5. P.N.Varshney, S.L.Gupta and T.D.Malhotra, "Principles of Banking", Sultan Chand, New Delhi.
6. P.Chellasamy, Modern Banking Management. Himalaya Publishing House

CORE 10 - INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT

UNIT I

Investment Analysis: Nature-scope-Elements of Investment Risk & return objective of investment Approaches to investment analysis. Securities - types - Features.

UNIT II

Investment alternative and strategies Financial investment-Non financial investment - valuation of fixed income securities and variable income securities (excluding Derivatives).

UNIT III

Fundamental Analysis: Economic – Industry and company analysis – Sources of information for analysis.

UNIT IV

Technical Analysis – Types of charts – Dow theory, Elliott wave theory, Odd-lot Theory, Breadth of market, relative strength analysis – Moving average analysis - Efficient Market Hypothesis.

UNIT V

Portfolio analysis & Management: Portfolio risk and return – Markowitz model – Sharpe model: Single index model – CAPM –Arbitrage pricing theory.

NOTE: Question paper shall cover 100% theory

TEXT BOOK:

S.Kevin “Security Analysis and Portfolio Management” PHI Learning Pvt LTD

BOOKS FOR REFERENCE:

1. V.A.Avadhani, “Security Analysis and Portfolio Management”, Himalaya Publishing House Pvt Ltd.
2. Punithavathy Pandian, “Security Analysis and Portfolio Management”, Vikas Publishing House Pvt Ltd.
3. M,Ranganatham & R.Madhumathi, “Investment Analysis and Portfolio Management”, Pearson Education (India) Pvt Ltd, New Delhi.
4. Bhalla, Tuteja, “Investment Management”, S.Chand & company Ltd
5. Preeti Singh, “Investment Management”, Himalaya Publishing House Pvt Ltd.

ELECTIVE 3 - ENTERPRISE RESOURCE PLANNING

UNIT – I

Introduction to ERP – Conceptual model of ERP – Evolution of ERP – Structure of ERP - Reasons for Growth – Advantages of ERP – Enterprise: An overview. ERP and Related Technologies: Business Process Re-engineering – Management Information System – Decision Support System – Executive Information system – Data Warehousing – Data Mining – OLAP – Supply Chain Management.

UNIT- II

ERP – Manufacturing Perspective – Materials Requirement Planning – Distribution Requirements Planning – JIT – CAD/CAM – Product Data Management – ERP Modules: - Plant Maintenance – Quality Management – Materials Management.

UNIT - III

Benefits of ERP: Reduction of Lead Time – Reduction of Cycle Time – Improved Resource Utilization – Reduced Quality Costs – Increased Flexibility – Improved Information accuracy and Decision making capability.

UNIT - IV

ERP Implementation Lifecycle: Introduction – Per-evaluation screening – Project Planning – Gap Analysis – Reengineering – Configuration – Implementation – Testing – Training – Maintenance. Vendors, Consultants and Users: Inhouse Implementation-Pros and Cons – Vendors – Consultants – End-users.

UNIT - V

Future Directions in ERP: New Markets – New Channels – Faster Implementation Methodologies – Business Models – Application Platforms – new business segments – Web-enabling – Market Snapshot.

NOTE: Question paper shall cover 100% Theory

TEXT BOOK:

Alexis Leon, “Enterprise Resource Planning”, Tata McGraw Hill Publishing Company Ltd.

BOOKS FOR REFERENCE:

1. Rahul V. Altekar, “Enterprisewide Resource planning-Theory and Practice”, Prentice Hall of India Pvt Ltd.
2. Vinod kumar garg and N.K.Venkitakrishnan , ” Enterprise wide Resource Prentice Hall of India Pvt Ltd.

3. Dr.Subodh Kesharwani , “ ERP Systems – Application, Experiences & Upsurg”, Pragati Prakathan Publication – Meerut.

ELECTIVE 4 - INSURANCE AND RISK MANAGEMENT

UNIT – I

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

UNIT – II

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

UNIT – III

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

UNIT – IV

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

UNIT – V

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

NOTE: Question Paper shall cover 100 % Theory.

TEXT BOOK:

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

BOOKS FOR REFERENCE:

1. Alka Mittal and S.L Gupta, “Principles of Insurance and Risk Management”, Suldan Chand & Sons (P). New Delhi.
2. Nalini Prava Tripathy and Prabir Pai, “Insurance – Theory and Practice”, Prentice-Hall of India Private Limited.
3. Mark S. Dorfman, “Introduction to Risk Management and Insurance”, Prentice-Hall of India (P) Ltd.

III SEMESTER

CORE 11 - BUSINESS RESEARCH METHODS

UNIT – I

Business Research – Meaning – Scope and Significance – Utility of Business research – Qualities of good researcher – Types of research – Research process – Identification, Selection and formulation of research problems – Hypothesis – Research design.

UNIT – II

Sampling – Methods and techniques – Sample size – Sampling error – Fieldwork and data collection. Tools of data collection – Interview schedule - Questionnaire – Observation, interview and mailed questionnaire – pilot study and final collection of data.

UNIT – III

Measurement and scaling techniques – Reliability and validity Processing and analysis of data – Editing – Coding - Classification – Tabulation – Interpretations. Report writing – Steps-Types of reports.

UNIT – IV

Measures of Central tendency – Standard deviation – Correlation- simple, partial and multiple correlation – Path analysis – Auto correlation – Regression models – Ordinary Least Square methods – Multiple regression.

UNIT – V

Test of significance – ‘t’ Test - large sample and ‘f’ Test, test of significance for attributes, analysis of variance(ANOVA) – Chi-square test.

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

BOOKS FOR REFERENCE:

1. Cooper, ‘Business Research Method’, Tata Mcgraw Hill, New Delhi.
2. J.K.Suchdeva, Business Research Methodology, Himalaya Publication, Bombay
3. S.P. Gupta, ‘Statistical Methods’, Sultan chand, Publication, New Delhi.
4. C.R. Kothari, ‘ Research Methodology’, Himalaya Publication, Bombay.
5. R.S.N. Pillai & V. Bagavathi , ‘Statistics’ Sultan chand, Publication, New Delhi.
6. O.R.Krishnaswami & M. Ranganathan, ‘Methodology of Research in social Science’, Himalaya Publication, Bombay.

CORE 12 - E-COMMERCE

UNIT - I

Introduction to E-Commerce – Benefits of Electronic Commerce – Impact of Electronic commerce Classification of Electronic Commerce – Applications of Electronic Commerce Technologies. Business Models. Architectural Framework.

UNIT - II

Network Infrastructure: Local Area Networks – Wide Area Network – Intranet, Extranet and Internet – TCP/IP Reference Model – Domain Name Systems – Internet Industry Structure. Information Distribution and Messaging: File Transfer Protocol Applications - Electronic Mail – World Wide Web Server – HTTP – Web servers Implementations.

UNIT - III

Information Publishing Technology: Information publishing – Web browsers – Hyper Text Markup Language – Common Gateway Interface – Multimedia Content – Other Multimedia Objects – Virtual Reality Modeling Language. Securing the Business on Internet: Security policy, Procedures and practices – Site security – Protecting the Network – Firewalls – Securing the Web service.

UNIT - IV

Securing Network Transactions: Transaction Security – Cryptology – Cryptology Algorithms – Public Key Algorithm – Authentication Protocols – Digital Signatures – Electronic Mail Security – Security Protocols for Web Commerce.

Electronic Payment systems: Introduction to payment Systems – Online Payment Systems – Prepaid Electronic Payment Systems – Post paid Electronic Systems – Requirements Metrics of a Payment Systems.

UNIT - V

Search Engines and Directory Services: Information Directories – Search engines – Internet Advertising: Emergence of the Internet as a Competitive Advertising Media – Models of Internet Advertising – Sponsoring Content – Screensavers and Push Broadcasting – Corporate Web site – Interstitials – Superstitials – opt-in's – weakness in Internet Advertising – Agents in E-Commerce: Need for agents – Types of Agents – Agent Technologies - Agent standards and Protocols – Agent Applications - Field of study pertaining to e-commerce – career opportunities in e-commerce.

NOTE: Question Paper shall cover 100% theory

TEXT BOOK:

Bharat Bhasker, “Electronic Commerce: Framework, Technologies and Applications”, TataMcGrawHill Publishing Company Ltd

BOOKS FOR REFERENCE:

1. Dr.C.A.Rayudu, “E-Commerce & E-Business”, Himalaya Publishing House.
2. Ravi Kalakotoa & Andrew B. Whinston, “Frontiers of Electronic Commerce”, Addison-Wesley – An Imprint of Pearson Education.

3. Jeffvey F. Rayport & Bernard J. Jaworeski, "Introduction to E-Commerce",
Tata Mcgraw-Hill Publishing Company Ltd.

CORE 13 - JAVA PROGRAMMING AND HTML

UNIT – I

HTML: History of HTML – Features – Advantages – Components of HTML document – Formatting text using HTML – Adding images using HTML.

UNIT – II

Overview of Java Language – Simple Java Program – Use of math functions – Application with two classes – Java program structure – Java Tokens – Implementing a Java program – Java Virtual Machine – Command line arguments - Constants – Variables – Data types.

UNIT – III

Operators and Expressions – Decision making and Branching – Decision making and looping.

UNIT – IV

Classes – Objects and methods – Arrays – Strings and Vectors. Interfaces: Multiple inheritance – Multi Threaded Programming.

UNIT – V

Managing Errors and Exceptions – Applet programming – Graphics programming .

NOTE: Question Paper shall cover 100% theory

TEXT BOOK:

E.Balagurusamy , "Programming with Java", Tata McGraw – Hill Publishing Company Ltd.

BOOKS FOR REFERENCE:

1. Herbert schildt, "Java 2 – The Complete reference ", Tata McGraw – Hill Publishing Company Ltd.
2. S.S.Khandare , "Programming in Java" , S Chand & Company Ltd.
3. C.Xavier, World Wide Web design with HTML
4. Vishnu P.Singh, HTML (With Dynamic HTML)

CORE 14 - 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.

NOTE: Question Paper shall cover 60% theory and 40% Problem

TEXT BOOK:

Prasanna Chandra, “Financial Management”, Tat McGraw Hill Publishing Company Ltd

BOOKS FOR REFERENCE:

1. S.N Maheswari, Financial Management, Sultan Chand Ltd, New Delhi
2. L.J.Gitman and Dr.M.Manickam, Principles of Managerial Finance, Pearson Education.
3. I.M. Pandey, “ Financial Management”, Vikas Publishing House (P) Ltd.
4. Khan & Jain , “ Financial Management”, Tata Mcgraw-Hill Publishing Company Ltd.
5. James C. Van Horne, “Financial Management and Policy”, Pearson Education.

CORE 15 : FINANCIAL DERIVATIVES MANAGEMENT

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

SWAPS –interest rate swaps –currency swaps –interest rate swaps –bond swaps – substitution swaps –gains from swaps –international swaps –evaluation of swaps.

UNIT V

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

NOTE: Question paper shall cover 100% Theory.

BOOKS FOR REFERENCE:

1. Cox & Rubinstein "Options Market: Prentice Hall of India Private Limited, New Delhi.
2. Robert W. Koss "Understanding Future Markets"
3. Hull, John "Introduction to futures & Options" Prentice –Hall of India Private Limited, New Delhi
4. V.K. Bhalla "Investment Management" S.Chand & company Ltd, New delhi
5. Somanthan, "Derivatives" Tata McGraw Hill, New Delhi.
6. Kevin's "Commodity and Financial Derivatives" Prentice Hall of India Private Limited New Delhi.
7. Marshall, John and V.K. BANSAL: Financial Engineering- A complete Guide to Financial innovation, Prentice Hall Inc, New Delhi,
8. Hull, J, options: Futures and other Derivatives, Prentice Hall, New Delhi.
9. Kolb, Robert w: Understanding Futures Markets, Prentice hall Inc, New Delhi,

ELECTIVE 5 - SOFTWARE ENGINEERING

UNIT – I

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

UNIT – III

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

UNIT – IV

Analysis, concepts and Principles: 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. Software testing strategies: Unit testing – Integration testing – Validation testing – System testing.

NOTE: Question Paper shall cover 100% theory

TEXT BOOK:

Roger S. Pressman, “Software Engineering”, Tata McGraw Hill International edition.

BOOKS FOR REFERENCE:

1. Carlo Ghezzi. Mehdi Jazayeri. Dino mandrioli, “Fundamentals of Software engineering”, Prentice – Hall of India Pvt Ltd.
2. Richard Fairley, “Software engineering concepts”, McGraw–Hill Book Company.
3. IAN SOMMERVILLE , “ Software Engineering” ,Pearson Education (Singapore) pvt Ltd

ELECTIVE 6 - 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 future and options.

UNIT – III

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

UNIT – IV

International Financial decisions – Overview of the International Financial Market – Channels for International flow of funds – Role and functions of 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

TEXT BOOK:

V. Sharan, “International Financial Management”, Prentice-Hall of India Private Limited.

BOOKS FOR REFERENCE:

1. A.K. Seth, “International Financial Management”, Galgotia Publishing Company.
2. P.G. Apte, “International Financial Management”, Tata McGraw-Hill Publishing Company Ltd.
3. R.L. Varshney and S. Bhashyam, “International Financial Management”, Sultan Chand & Sons.

SEMESTER - I

SUPPORTIVE PAPER – I PRINCIPLES OF ACCOUNTING

Meaning and Scope of Accounting – Accounting Principles and Concepts – Journalizing Transactions.

Subdivision of Journal – Ledger Posting – Trial Balancing – Bank Reconciliation Statement – Rectification of Errors.

Capital and Revenue – Depreciation – Provision and Reserves – Final Accounts – Analysis and Interpretation of Financial Statement.

TEXT BOOK:

1. N.Vinayagan, K.L. Mani and K.L.Natarajan “Principles of Accountancy” S.Chand.

SEMESTER - II

SUPPORTIVE 2 – PRINCIPLES OF MODERN BANKING

Banking System – Role of Banks in Economics Development – Central Bank – Functions.

E–Banking Risk Management for E–Banking – Mechanics of E-Banking – Drawbacks of E–Banking – Future outlook.

Mobile Banking – Telephone Banking, Anywhere Banking, Online Banking – ATM – Mechanism – Functions – Importance – Electronic Funds Transfer.

TEXT BOOKS:

1. Dr.S.Gurusamy, “**Banking Theory Law and Practice**” Vijay Nicols Imprints Private Limited

2. S.Natarajan & R. Parameshwaran, "Indian Banking" S.Chand & Co. Limited.