

## BHARATHIAR UNIVERSITY, COIMBATORE – 641046

### M.Com (Finance & Accounting)

[Offered in University Department under CBCS]

SYLLABUS (FROM THE ACADEMIC YEAR 2018 – 2019)  
COURSE OF STUDY AND SCHEME OF EXAMINATION

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

Pass in B.Com, B.Com (CA), B.Com (e-com), B.B.A, B.B.M, BBA/BBM (CA), B.COM (Corporate Secretaryship), B.Com (Corporate Secretaryship) with CA, BCS, BCS (CA), B.A (Corporate Secretaryship), B.A (Corporate Secretaryship) with CA, B.Sc (Computer Science), BCA and B.Com (Co-operation).

#### 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

Semester	Core	Subject Code	Subject Title	Hours / Week	University Examination			Credits
					Internal (25%)	External (75%)	Total	
1	Core 1	13A	Communicative Skills	4	25	75	100	4
	Core 2	13B	Advanced Financial Accounting	4	25	75	100	4
	Core 3	13C	Quantitative Techniques for Finance	4	25	75	100	4
	Core 4	13D	Insurance and Risk Management	4	25	75	100	4
	Core 5	13E	Financial Markets and Institutions	4	25	75	100	4
	Elective 1	1EA	Environmental Management Accounting	4	25	75	100	4
	Elective 2	1EB	Management Information Systems	4	25	75	100	4
	<b>Supportive</b>		Offered by other Department	2	12	38	50	2
2	Core 6	23A	Applied Cost Accounting	4	25	75	100	4
	Core 7	23B	Management Accounting	4	25	75	100	4
	Core 8	23C	Direct Taxes	4	25	75	100	4
	Core 9	23D	Modern Banking	4	25	75	100	4
	Core 10	23E	Computerized Accounting with Tally	4	25	75	100	4
	Elective 3	2EC	International Financial Management	4	25	75	100	4
	Elective 4	2ED	Bank Credit Management	4	25	75	100	4
	<b>Supportive</b>		Offered by Other Department	2	12	38	50	2
		Online Course*					2	
3	Core 9	33A	Business Research Methods	4	25	75	100	4
	Core 10	33B	Indirect Taxation	4	25	75	100	4
	Core 11	33C	Advanced Corporate Accounting	4	25	75	100	4
	Core 12	33D	Financial Management	4	25	75	100	4
	Core 13	33E	Enterprise Resource Planning	4	25	75	100	4
	Elective 5	3EE	Investment Analysis and Portfolio Management	4	25	75	100	4
	Elective 6	3EF	E-Commerce	4	25	75	100	4
	<b>Supportive</b>		Offered by Other Department	2	12	38	50	2
4	Core 16	46A	Internship & Training	4	100	-	100	4
	Core 17	47V	Project & Viva -Voce	8	50	150	200	8
<b>Grand Total</b>					<b>2250 Marks</b>			<b>92</b>

\*All the students must complete one online course at the end of each semester and the certificate must be submitted to the **Controller of Examinations, Bharathiar University** through the Head of the Department, for inclusion of credits in the marks statement.

**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:** Short Answers 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**

## **PROGRAM OBJECTIVE FOR THE ENTIRE PROGRAMME**

- PO1:** Provide a comprehensive domain knowledge of Finance, Accounting and Research
- PO2:** Develop proficiency in using technical skill / Modern Technology in Business and Management.
- PO3:** Apply the acquired knowledge to take appropriate decisions for complex business problems.
- PO4:** Work independently and as a team by understanding the Business Ethics and Social Values.
- PO5 :** Create a thrust for continuous learning and updating in the assigned work.

## CORE – 1. COMMUNICATIVE SKILLS

Code No.13A	No. of Credits: 4	No. of Teaching Hours: 4 Hours / Week
-------------	-------------------	---------------------------------------

### Course Objectives:

It helps the students to acquire knowledge about the effective Business Communication System and the methods of drafting the business letters in an effective manner.

### 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 – Practical's 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. Libre Office Writer, Calc and impress.

**Note:** Question Paper shall cover 100% Theory.

### Reference Books:

1. Krishnamohan & Meera Bannerjee, “Developing Communication Skills”, Mic Millan.
2. Woolcott & Unwin, “Mastering Business Communication, Mic Millan.
3. Anderson & Others, “Assignment & Thesis Writing”, illustrated Publisher, Wiley.
4. Rajendra Paul and Koralahalli, “Business Communication”, S.Chand & Sons Publisher.
5. Lesikar and Flatley, “Basic Business Communication”, TMH Publications, New Delhi.
6. L.Gartside, “Business English”, Mac Donald & Events Ltd.
7. Spoken Tutorials – IIT.

### Course Outcomes (COs):

- CO1:** To obtain the basics of Business Communication System  
**CO2:** To apply the principles of Business Writing in an effective manner  
**CO3:** To understand the different between verbal and non verbal communications  
**CO4:** To get knowledge about the procedure of conducting meetings in an organization  
**CO5:** To analyze the implications of various types of Communication

## CORE – 2. ADVANCED FINANCIAL ACCOUNTING

Code No.13B	No. of Credits: 4	No. of Teaching Hours: 4 Hours / Week
-------------	-------------------	---------------------------------------

### Course Objectives:

- To Acquaint students with the principles of accounts
- To develop an understanding of preparation of accounts in trading concerns and partnership firms
- To familiarize human resource accounting

### UNIT – I

Documentation and Recording of Business Transactions–Accounting Principles – Ethical Issues in Accounting - Double Entry System - Trial Balance - Final Accounts – preparation of Profit & Loss Accounts & Balance Sheet with adjustments.

### UNIT – II

Branch Accounting – Debtors System only - Hire Purchase - Depreciation Accounting – Need & Causes for Depreciation – Methods.

### UNIT - III

Partnership accounts - Admission, Retirement and Death - (Simple Problems only) - Calculation of Goodwill.

### UNIT - IV

Accounting for Non-trading Concerns – Hospitals, Educational Institutions Etc – Preparation of Income & Expenditure account and Receipts & Payment Account – Distinction between Income & Expenditure Account & Receipts & Payment Account.

### UNIT - V

Responsibility Accounting – Human Resource Accounting. Financial Reporting – Annual Reports – Half Yearly Report – Content of Annual Reports Disciplines in Financial Reporting.

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

### Reference Books:

1. R.L Gupta & Radhasamy, “Advanced Accounting”, S.Chand & Sons Publisher, New Delhi.
2. R.S N Pillai, Bagavathi & S.Uma, “Fundamentals of Advanced Accounting Financial Accounting”, S.Chand & Sons Publisher, New Delhi.
3. S.K. Battacharyya, “Accounting for Management”, Vikas Publication, New Delhi
4. Carl S. Warren, James M.Reeve & Philip E.Fess, “Financial Accounting”, Thomson-South –Western Publications, United States
5. Dr. Ashok Sehgal & Dr. Deepak Sehgal, “Advanced Accounting / Financial Accounting”, Taxmann’s Publications, New Delhi

### Course Outcomes (COs):

- CO1:** To explain the documentation process  
**CO2:** To prepare final accounts for a manufacturing and trading concern  
**CO3 :**To analyze the position of a partnership firm  
**CO4 :** To examine the annual reports of a company.  
**CO5:** Apply proper methods of depreciation

Course prepared by: Dr.M.Nirmala

### CORE – 3. QUANTITATIVE TECHNIQUES FOR FINANCE

Code No.13C	No. of Credits: 4	No. of Teaching Hours: 4 Hours / Week
-------------	-------------------	---------------------------------------

#### Course Objectives:

- To understand the various applications used QT for finance decision
- To apply the various quantitative techniques to solve business problems
- To determine and evaluate the project to minimize the cost and time
- To be able to select the best course of action and to improve the professional skills for their business

#### UNIT - I

Probability – Definition- Addition and multiplication rules Probability distribution – Theoretical distributions – Binomial poison 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 Analysis - Managerial Applications - CPM / PERT network components - CPM - Methodology - Critical Path - Total Float, Free Float - Independent Float - Distinction Between PERT and CPM.

#### UNIT - V

Inventory Management - Determinants - Factors affecting Inventory Control - EOQ - inventory models - Types of Inventory models - Game theory - Zero sum Games: Arithmetic and Graphical Method, .

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

#### Reference Books:

1. C.R.Kothari, "Quantitative Techniques", Vikas Publications, New Delhi
2. S.P. Gupta, "Statistical Methods", S.Chand & Sons Publisher, New Delhi.
3. V.K. Kappor, "Operations Research - Problems and Solutions", Sultan Chand & Sons Publisher, New Delhi.

#### Course Outcomes (COs):

- CO1:** Ability to understanding of the basic theory of probability and applications of theoretical distribution in finance.
- CO2:** Ability to know the role and applications of queuing theory, simulation and time series in business for financial analysis.
- CO3:** Ability to analyze and interpret the various index numbers in business and to know the economic and business index in India.
- CO4:** Ability to determine and evaluate the project to minimize the cost and time through CPM.
- CO5:** Ability to apply the inventory control technique to control the material cost and to identify the optimum profit through game theory that is minimized lose and maximize the profit.

Course prepared by: Dr. P.Chellasamy

## CORE – 4. INSURANCE AND RISK MANAGEMENT

Code No.13D	No. of Credits: 4	No. of Teaching Hours: 4 Hours / Week
-------------	-------------------	---------------------------------------

### Course Objectives:

- To familiarize the principles of insurance
- To develop an understanding about the insurance industry and the types of insurance
- To lay a foundation for the 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. Procedure for claiming Life and Health Insurance.

### 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.

### Reference Books:

1. Dr. P.K.Gupta, “Insurance and Risk Management”, Himalaya Publishing House, Mumbai.
2. Alka Mittal and S.L Gupta, “Principles of Insurance and Risk Management”, S.Chand & Sons Publisher, New Delhi.
3. Nalini Prava Tripathy and Prabir Pai, “Insurance – Theory and Practice”, Prentice Hall Pvt Ltd, New Delhi
4. Mark S. Dorfman, “Introduction to Risk Management and Insurance”, Prentice Hall Pvt Ltd, New Delhi

### Course Outcomes (COs):

- CO1:** Explain the principles of Insurance  
**CO2:** Analyze the position of Insurance Industry  
**CO3:** Examine the types of Insurance Policies  
**CO4:** Control Risk  
**CO5:** Apply relevant Method for Risk Management.

## CORE – 5. FINANCIAL MARKETS AND INSTITUTIONS

Code No.13E	No. of Credits: 4	No. of Teaching Hours: 4 Hours / Week
-------------	-------------------	---------------------------------------

### Course Objectives:

It helps the students to acquire knowledge about **Financial Markets** and its functions in business and stock market.

### UNIT – I

Nature and Role of Financial System: An overview of the Indian Financial System – Financial Sector Reforms – RBI - Securities and Exchange Board of India.

### UNIT – II

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

### UNIT - III

Merchant Banks – Venture Capital Funds - Credit Rating - Public Deposits with Non-Banking Companies – Non bank Statutory Financial Organizations.

### UNIT - IV

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

### UNIT - V

Industrial Securities Market - International Dimensions of Financial Markets Foreign Exchange Market and Foreign Capital Market.

**Note:** Question Paper shall cover 100% Theory.

### Reference Books:

1. L.M.Bhole, “Financial Institutions and Markets”, Tata McGraw Hill Publishing Company Limited, Noida, UP.
2. Nalini Prava Tripathy, “Financial Instruments and Services”, Prentice Hall Pvt Ltd, New Delhi.
3. S. Gurusamy, “Financial Markets and Institutions”, Vijay Nicole Imprints Pvt Ltd, Chennai.
4. Pandian .P, “Financial Services and Markets”, Vikas Publications, New Delhi.
5. Dharmaraj .E, “Financial Services”, S.Chand & Sons Publisher, New Delhi.

### Course Outcomes (COs):

- |            |   |
|------------|---|
| <b>CO1</b> | To get fundamental knowledge and functions of Indian Financial, RBI and Securities and Exchange Board of India  |
| <b>CO2</b> | To acquire knowledge on banking institutions, mutual funds and non banking institutions   |
| <b>CO3</b> | To understand in relation to Merchant Banking, Venture Capital Industry in India, International Experiences in Venture Capital Financing.               |
| <b>CO4</b> | To get familiarity about Financial Markets, Call Money Market, Treasury Bills Market and Government (Gilt-edged) Securities Market.                     |
| <b>CO5</b> | To get knowledge about Industrial Securities Market, International Dimensions of Financial Markets, Foreign Exchange Market and Foreign Capital Market. |

Course prepared by: Dr. M.Jegadeeshwaran



## ELECTIVE – 1. ENVIRONMENTAL MANAGEMENT ACCOUNTING

Code No.1EA	No. of Credits: 4	No. of Teaching Hours: 4 Hours / Week
-------------	-------------------	---------------------------------------

### Course Objectives:

It helps the students to understand environmental management accounting, its increasing importance and new developments. It provides insight about the environment management accounting approaches and the political and economic factors which influence environmental accountability.

### UNIT – I

Environment: Meaning of Environment, Components of environment, Structure of environment, Functioning of environment, and Levels of organization. Environment Impact on Business: Social, Economic, Political, Cultural, Legal and constitutional sub-systems of environment and their impact on Business. Introduction to Environmental Legislation: Parliament functions

### UNIT – II

Environmental accounting system - Introduction to environmental and conventional accounting - Environmental Management Accounting (EMA): Meaning – Need – Uses and benefits - Frameworks and Tools.

### UNIT – III

Physical Information and Performance Indicators: Flow of Energy, Water, Materials and Wastes - Monetary Information and Performance Indicators – Environment related Costs and Earnings - Environmental Costing and Decision - Making - Categories of Environmental Cost and Revenues – EMA with Environmental Management tools.

### UNIT – IV

Environmental Management Plan - Environmental Monitoring Plan - Environmental impact Assessment - Physical and Financial impacts of Environmental Performance - Environmental Risk Assessment – EMA Challenges with Current Accounting Practices.

### UNIT – V

Environmental Performance Evaluation, Compliance Monitoring and Reporting - EMA Links to National Accounting and Reporting – EMA links to Financial Accounting and Reporting – EMA links to Corporate Environmental Performance Reporting.

### Reference Books:

1. Christian Herzig, Tobias Viere, Stefan Schaltegger, Roger L. Burritt – “Environmental Management Accounting”, Routledge Publisher, New York, 2012.
2. Pain, S.W. 2010. Safety, Health, and Environmental Auditing - a Practical Guide, New York : Taylor and Francis Group, 2010. 206 p. ISBN 978-1-4398-2947-9
3. UNDSO (United Nations Division for Sustainable Development) (2001) Environmental Management Accounting. Procedures and Principles, New York: UN DSD
4. Economic Development – Problems, Principles & Policies – by Benjamin Higgins.
5. Economic Development – Past & Present – by Gill
6. Badrinath S. D. & Rama N. S. – “Environmental Audit: A Step towards an Ecological Economy” Chemical Business Vol. 12, 1994

### Course Outcomes (COs):

**CO1:** Understanding the impact of social, economic, political, cultural, legal and constitutional sub-system of environment.

**CO2:** Understanding the concept of environmental management accounting and conventional accounting system.

**CO3:** Applying the environmental management tools for taking decisions on environmental cost and revenues.

**CO4:** Creating skills in environmental management plan and current accounting practices.

**CO5:** Understanding the concept of environmental performance evaluation and reporting.

## ELECTIVE – 2. MANAGEMENT INFORMATION SYSTEMS

Code No.1EB	No. of Credits: 4	No. of Teaching Hours: 4 Hours / Week
-------------	-------------------	---------------------------------------

### Course Objectives:

It helps the students to acquire knowledge about computer based information system and its applications to business and industry. It also delineates the telecommunications network model and architecture.

### UNIT – I

Fundamentals of Information Systems: Concept of Information – Concept of System, Sub-system, System Approach – 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.

### Reference Books:

1. James O'Brien, "Management Information Systems", Tata McGraw Hill Publishing Company Limited.
2. L.M.Prasad & Usha Prasad, "Management Information Systems", S.Chand & Sons Publisher.
3. A.K.Gupta, "Management Information Systems", S.Chand & Sons Publisher.
4. Kenneth C.Laudon & Jane P.Laudon, "Management Information Systems", Prentice Hall Pvt Ltd.
5. Dr.Sushila Madan, "Management Information and Control Systems", Taxmann's Publications.
6. Waman S Jawadekar, "Management Information Systems", Tata McGraw Hill Publishing Company Limited.
7. D.P.Goyal, "Management Information Systems", Mic Millan.

### Course Outcomes (COs):

- CO1:** To get fundamental knowledge about management information system.
- CO2:** To apply the knowledge in developing database for business concerns.
- CO3:** To understand the telecommunications trend and network model.
- CO4:** To develop information system for various business functions of an organization.
- CO5:** To analyze the implications of various types of information system.

Course prepared by: Dr.(Mrs.) Padmasani

## SEMESTER - II

### CORE – 6. APPLIED COST ACCOUNTING

Code No.23A	No. of Credits: 4	No. of Teaching Hours: 4 Hours / Week
-------------	-------------------	---------------------------------------

#### Course Objectives:

- To acquaint students with the Principles of Accounts.
- To develop an understanding of preparation of accounts in trading concerns and partnership firms.
- To familiarize Human Resource Accounting.

#### UNIT - I

Cost Accounting – Meaning and Definition – Financial Accounting Vs Cost Accounting – Nature and Significance of Cost Accounting – Methods of Costing – Elements of Costing – Cost Concepts– Cost Accounting Regulations – Preparation of Cost Sheet. Material: Techniques of Inventory Control.

#### UNIT – II

LABOUR: Preparation of Pay Roll – Wage Payment and Incentive System  
Overhead: Meaning and Classification of Overheads – Steps in Overhead Accounting – Distribution of Overheads - Absorption of Overhead Cost, Difference between Cost Allocation and Apportionment and Reapportionment.

#### UNIT - III

Process Costing – Features - Comparison between Joint Costing and Process Costing – Process Losses – Inter Process Profit - Equivalent Production – Joint Products and By-Products Costing.

#### UNIT – IV

Marginal Costing – Salient Features – Advantages – Limitations – Break - Even Analysis – Cost - Volume - Profit Analysis – Applications of Marginal Costing for Business Decision making.

#### UNIT - V

Reconciliation of Cost and Financial Accounts – Cost Ledger - Integrated Accounts – Cost Audit under Companies Act – Benefits of Cost Audit – Programmes and Procedures. Innovative Costing – Basics of Activity Based Costing (ABC) – Target Costing – Through put Costing.

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

#### Reference Books:

1. Horngren, “Cost Accounting with Managerial Emphasis”, Prentice Hall India, New Delhi.
2. Jain and Narang, “Advanced Cost Accounting”, Kalyani Publication, New Delhi
3. Wheldon, “Cost Accounting”, Pilman Elbs Macdonald Evans,
4. Biggs, “Cost Accounting”, Mc Donald of Events Publications.
5. N.K.Prasad, “Principles and Practice of Cost Accounting”, Books Syndicate Pvt Ltd, Calcutta.
6. J.Made Gowda, “Cost Accounting”, Himalaya Publishing House Pvt. Ltd,

#### Course Outcomes (COs):

- CO1:** Explain the Costing Techniques  
**CO2:** Prepare Cost Sheet  
**CO3:** Compare Different Types of Cost  
**CO4:** Able to calculate break event points.  
**CO5:** Able to reconcile Cost and Financial Accounts

## CORE – 7. MANAGEMENT ACCOUNTING

Code No.23B	No. of Credits: 4	No. of Teaching Hours: 4 Hours / Week
-------------	-------------------	---------------------------------------

### Course Objectives:

- To acquire knowledge in the techniques of Management Accounting.
- To understand need for Working Capital.
- To lay a base for budgeting and Budgetary Control.

### UNIT – I

Nature and Scope of Management Accounting – Functions – Financial Accounting Vs Management Accounting – Relationship Between cost and Management Accounting – Tools and Techniques of Management Accounting .

### UNIT – II

Ratio Analysis – Advantages – Limitations – Classification of Ratios – Working Capital Management - Determinants and Computation of Working capital – Forecast of Working Capital Requirements.

### UNIT – III

Funds Flow Statement – Concept of Funds and Flow of Funds – Importance of Funds Flow Statements – Limitations – Schedule of Changes in Working Capital – Preparation of Funds Flow Statement – Cash Flow Statement – Funds Flow Statement Vs Cash Flow Statement – Uses of Cash Flow Statement – Limitations – Preparation of Cash Flow Statement.

### UNIT – IV

Budgeting and Budgetary Control – Objectives of Budgetary Control – Essentials of Budgetary Control – Advantages – Limitations – Classification and Types of Budgets – Sales, Production, Cost of Production, Purchase and Flexible Budgets – Cash Budget.

### UNIT – V

Standard Costing and Variance Analysis (Material and Labour only) - Advantages and Limitations of Standard Costing.

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

### Reference Books:

1. R.K.Sharma & Shashi K.Gupta, “Management Accounting”, Kalyani Publisher, New Delhi
2. Manmohan Goyal, “Management Accounting”, Sahitya Bhawan Publishers and Distributors Pvt Ltd, Uttar Pradesh
3. S.N.Maheswari, “Management Accounting”, Vikas Publications, New Delhi
4. T.S.Reddy & Y Hari Prasad Reddy, “Management Accounting”, Margan Publication, Chennai.
5. Khan & Jain, “Management Accounting”, Tata McGraw Hill Publishing Company Limited, Noida, UP

### Course Outcomes (COs):

- CO1:** Interpret the Financial Statements.
- CO2 :** Compute Working Capital Requirements
- CO3 :** Prepare different types of Budget
- CO4 :** Estimate Cost.
- CO5:** Helps Management in Decision Making

## CORE-8. DIRECT TAXES

Code No.23C	No. of Credits: 4	No. of Teaching Hours: 4 Hours / Week
-------------	-------------------	---------------------------------------

### Course Objectives:

The students get a complete knowledge, concepts and procedures used to calculate taxable incomes from various heads. They also learn how to calculate taxable incomes

### 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 ( 80C, 80E and 80G only) – Assessment of Individuals.

### UNIT – V

Income Tax Authorities – Procedure for Assessment – PAN Card- Tax Deducted at Source (TDS)– Residents and to Non – Residents – Tax collected at Source. Practical Applications of E-Filing.

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

### Reference Books:

1. Gaur & Narang, “Income Tax Law & Practice”, DP Kalyani Publishers, Latest Edition, New Delhi.
2. Dr.H.C.Mehorotra, “Income Tax Law & Practice”, Prentice Hall Pvt Ltd, New Delhi.
3. Dingar Pagare, “Tax Laws”, S.Chand & Sons Publisher, New Delhi.
4. Bhagavathi Prasad, “Income Tax”, Wishwa Prakashan, New Delhi.

### Course Outcomes (COs):

**CO1:** To understand the basic concept and procedures of Income Tax Act, Agricultural Income, Assessee, Previous year, Assessment year and know the how to calculate Residential Status, Scope of Total Income, Capital and Revenue and Exempted Incomes.

**CO2:** to Get the knowledge about how to calculate the taxable salary income.

**CO3:** to learn how to calculate Profits and Gains of Business or Profession and capital gain.

**CO4:** To study regarding Income from Other Sources, Deduction from Gross Total Income and Assessment of Individuals.

**CO5:** To get knowledge about Income Tax Authorities, PAN Card, Tax Deducted at Source and Practical Applications of E-Filing.

Course prepared by: Dr. M. Jegadeeshwaran

## CORE – 9. MODERN BANKING

Code No.23D	No. of Credits: 4	No. of Teaching Hours: 4 Hours / Week
-------------	-------------------	---------------------------------------

### Course Objectives:

It helps the students to understand the adoption of information technology in banking, different modes of e-banking and their applications. It also gives exposure about latest developments in Digital 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 – Benefits – Shared ATM Network in India – Digital 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 – Payment Banking. Small Banks - Mudra Banks - Digital Payments - Outsourcing of Non - Core Services - Financial Inclusion - RBI Measures.

**Note:** Question Paper shall cover 100% Theory.

### Reference Books:

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

### Course Outcomes (COs):

- CO1** To know the Indian banking system, functions of central bank and its contribution to the Indian economy
- CO2** To explore the financial services provided through e-banking and how the banking risks are managed.
- CO3** To learn about the shared network for ATM, mechanism of telephone banking, mobile banking and their benefits and limitations.
- CO4** To understand the RBI guidelines towards e-money and its implications apart from knowing the Electronic Fund Transfer System.
- CO5** To understand the applications of Indian financing network and to analyze the latest trends and developments in e-banking.

Course prepared by: Dr. (Mrs.) Padmasani

## CORE – 10. COMPUTERIZED ACCOUNTING WITH TALLY

Code No.23E	No. of Credits: 4	No. of Teaching Hours: 4 Hours / Week
-------------	-------------------	---------------------------------------

### Course Objectives:

The course helps the students to perform statistical functions which are available in Ms-Excel and also assists in solving Accounting problems using Tally software.

### UNIT – I

Microsoft Excel: Introduction -Entering and Editing Text -Formula – Alignments – Menus, Commands, Toolbars and their Icons – Creating Charts -Templates – Sharing Data Between Applications – Simple calculations using statistical functions: sum, average, correlation co-efficient- growth rate- simple interest- compound interest- rank correlation- Regression.

### UNIT – II

Basic Accounts – starting Tally – company creation – chart of Accounts – account masters – voucher entry – single mode voucher entry – accounts voucher printing – day book summaries – Trial Balance – Final Accounts – Reports printing.

### UNIT – III

Traders Accounts – customer supplier profile – sales purchase voucher Entry – sale purchase summary – outstanding reports

Advanced Accounts – Cost categories & cost centers – voucher entries – TDS – service Tax – Bank Reconciliation – Interest – voucher class.

### UNIT – IV

Security – Security control set up for company – security level – Internet connectivity – E-mail – e-mailing a report – Web Browser.

### UNIT – V

Basic Inventory – inventory master – inventory voucher – invoicing – inventory reports – Sales purchase analysis – Stock journal reports. – GST - Front Accounting.

**Note:** Question Paper shall cover 100% Theory.

### Reference Books:

1. A.K.Nadhani & K.K.Nadhani, “Implementing Tally ERP 9”, BPB Publications.
2. V. Sundaramoorthy, “Tally 9 Volume I & II”, Genesis – VBSE Pvt. Ltd.
3. Sanjay Saxena, “MS-Office 2007 in a nut shell”, Vikas Publishing House Private Ltd.
4. Spoken Tutorials, IIT.

### Course Outcomes (COs):

**CO1:** Solve the problems using the statistical functions that are available in Ms-Excel.

**CO2:** Create company details and entering transactions in different types of vouchers using Tally software.

**CO3:** Know how to create customer profile, various cost categories and prepare the outstanding reports.

**CO4:** Create security control and send accounting reports using internet and e-mail.

**CO5:** Make inventory vouchers and prepare GST report using Tally software.

Course prepared by: Dr. M. Anbukarasi

### **ELECTIVE – 3. INTERNATIONAL FINANCIAL MANAGEMENT**

Code No.2EC	No. of Credits: 4	No. of Teaching Hours: 4 Hours / Week
-------------	-------------------	---------------------------------------

#### **Course Objectives:**

The students get a complete knowledge about international financial management, markets for foreign exchange and foreign direct investment. They also learn International Financial Market Instruments

#### **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 – FEMA - 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 – 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 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.

#### **Reference Books:**

1. V. Sharan, “International Financial Management”, Prentice Hall Pvt Ltd, New Delhi.
2. A.K. Seth, “International Financial Management”, Galgotia Publishing Company, New Delhi.
3. P.G. Apte, “International Financial Management”, Tata McGraw Hill Publishing Company Limited, Noida, UP.
4. R.L. Varshney and S. Bhashyam, “International Financial Management”, S.Chand & Sons Publisher, New Delhi.

#### **Course Outcomes (COs):**

**CO1:** To learn the International flow of Funds, Balance of payments and International Monetary System.

**CO2:** To study the Markets for Foreign Exchange, Spot and Forward market and exchange rate.

**CO3:** To become skilled at International Investment decision and Foreign Direct Investment.

**CO4:** To familiarize in International Financial decisions and international financial markets.

**CO5:** To learn fundamental of International Financial Market Instruments.

Course prepared by: Dr. M.Jegadeeshwaran



## ELECTIVE – 4. BANK CREDIT MANAGEMENT

Code No.2ED	No. of Credits: 4	No. of Teaching Hours: 4 Hours / Week
-------------	-------------------	---------------------------------------

### Course Objectives:

It helps the students to acquire knowledge to acquire the knowledge about Bank Credit Management System & its applications to business and Industry.

### UNIT - I

Bank Credit - Meaning Definition – Overview and Types of Lending activity: Principles and Objectives of Credit Management - Credit Policy in Banks – Regulatory Framework - Qualities of Good Borrower. Types a borrowers - Credit Evaluation.

### UNIT - II

Working Capital Finance – Methods – Dynamics of Foreign Exchange – Types of Credit Facilities – Documentation. Term Loans - Concepts – Procedures - Repayment.

### UNIT - III

Prudential Norms: Income Recognition / Asset Classification - Prudential Norms on Capital Adequacy and Credit Risk Management.

### UNIT - IV

Monitoring and Follow up – Recovery Management - Issues and Challenges. Insolvency and bankruptcy Code (IBC).

### UNIT - V

Micro Finance - Emerging Issues in Micro Finance - Development Aspects of Micro Finance. Retail Lending, Priority Sector - MSMEs

**Note:** Question paper shall cover 100% Theory

### Reference Books:

1. Murali S & Subbakrishna.K.R, “Bank Credit Management”, Himalaya Publishing House, Mumbai
2. Glen Bullivant, “Credit Management”, Gower Publishing Limited, England.
3. Andrew Fight, “Credit Risk Management”, Elsevier Butterworth, Heinemann Linacrehome, Jordon Hill Oxford, Burling don
4. Arnand De Servigny and Oliver Renault “Measuring and Management Credit Risk”, Tata McGraw Hill Publishing Company Limited, Noida, UP

### Course Outcomes (COs):

- CO1:** To acquire the basic knowledge about bank credit operations  
**CO2:** To apply the applications and practices in obtaining bank credits  
**CO3:** To acquire the knowledge about the prudential norms on capital adequacy and credit Risk Management  
**CO4:** To understand the procedures of Repayment  
**CO5:** To have an insight about the documentation procedures

Course prepared by: Dr. M.Sumathy

## SEMESTER - III

### 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. Latex; Sci Lab.

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

#### Reference Books:

1. Cooper, “Business Research Method”, Tata McGraw Hill Publishing Company Limited, Noida, UP.
2. J.K.Suchdeva, “Business Research Methodology”, Himalaya Publishing House, Mumbai.
3. S.P. Gupta, “Statistical Methods”, S.Chand & Sons Publisher, New Delhi.
4. C.R. Kothari, “Research Methodology”, Himalaya Publishing House, Mumbai.
5. R.S.N. Pillai & V. Bagavathi, “„Statistics”, S.Chand & Sons Publisher, New Delhi.
6. O.R.Krishnaswami & M. Ranganathan, “Methodology of Research in Social Science”, Himalaya Publishing House, Mumbai.
7. Spoken Tutorials, IIT, Mumbai.

## **CORE – 12. INDIRECT TAXATION**

### **UNIT - I**

Indirect Taxes - Introduction - Features - Objectives of Taxation- Types of taxes- Direct and Indirect taxes - Indirect Tax structure-Merits and Demerits of Indirect Taxes- Recent Developments in Indirect Taxes- Goods and Services Tax Act 2016 - Introduction – Features – Benefits of GST Act.

### **UNIT - II**

Goods and Service Tax - Important Definitions - Taxable Persons – Time of Supply of Goods and Services – Administrative set up – Classes of officers under Central and State goods and services Tax Act - Appointment of Officers – Powers of officers – Levy and collection of GST – Powers to grant exemption from tax.

### **UNIT - III**

Registration – Procedure for registration under Schedule III – Special provisions relating to casual taxable person and non-resident taxable person – Amendment of registration – Cancellation of registration – Revocation of cancellation of registration.

### **UNIT - IV**

Assessment of GST- Self-Assessment – Provisional Assessment – Scrutiny of Returns – Assessment of Non-filers of Returns – Assessment of Unregistered Persons – Assessment in certain Special Cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Tax Deducted at Source – Electronic Commerce – Definitions - Collection of Tax at Source.

### **UNIT - V**

Customs Act 1962 – Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of Goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty.

### **Reference Books:**

1. Background Material for Goods and Service Tax. July, 2016. National Academy Of Customs Excise and Narcotics.
2. Mehrotra & Goyal. 2015. Indirect Taxes, Sahitya Bhavan Publications, Agra.
3. V. Balachandran, “Indirect Taxation”, Sultan Chand & Sons and Kalyani Publishers, 16<sup>th</sup> Edition, 2014.
4. Dr. P. Radhakrishnan, “Indirect Taxation”, Kalyani Publishers, 2013.

## **CORE – 13. ADVANCED CORPORATE ACCOUNTING**

### **UNIT – I**

Company Final Accounts – Schedule II – Managerial Remuneration – Depreciation Accounting Schedule III (Theory Only) – Profit or Loss Prior to Incorporation - Preparation of Company Final Accounts.

### **UNIT – II**

Holding Company Accounts - Consolidation of Balance Sheets and Profit and Loss Accounts – Inter-company holdings.

### **UNIT – III**

Bank Accounts – Preparation of Profit and Loss Account and Balance Sheet - Insurance Company Accounts – Accounts of LIC and General Insurance Business .

### **UNIT - IV**

Accounts of Electricity Companies - Final Accounts – Replacement of an Asset – Disposal of Surplus.

### **UNIT – V**

Inflation Accounting - International Accounting Standards – IFRS.

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

### **Reference Books:**

1. R.L. Gupta and Radhasamy, “Advanced Accounting”, S.Chand & Sons Publisher, New Delhi.
2. M.C. Shukla & T.S.Grewal, “Advanced Accounting”, S.Chand & Sons, New Delhi.
3. Jain & Narang, “Advanced Accounting”,
4. Arulanandam & Raman, “Advanced Accounting”, Himalaya Publishing House, Mumbai
5. S.P. Iyengar, “Advanced Accounting”, Himalaya Publishing House, Mumbai

## **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.

### **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 - Credit Monitoring and Assessment (CMA) formats.

**Note:** Question Paper shall cover 60% theory and 40% Problem

### **Reference Books:**

1. Prasanna Chandra, "Financial Management", Tata McGraw Hill Publishing Company Limited, Noida, UP
2. S.N Maheswari, "Financial Management", S.Chand & Sons Publisher, New Delhi.
3. L.J.Gitman & Dr.M.Manickam, "Principles of Managerial Finance", Pearson Education, New York
4. I.M. Pandey, "Financial Management", Vikas Publication, New Delhi.
5. Khan & Jain, "Financial Management", Tata McGraw Hill Publishing Company Limited, Noida, UP
6. James C. Van Horne, "Financial Management and Policy", Pearson Education, New York

## **CORE – 12. ENTERPRISE RESOURCE PLANNING**

### **UNIT - I**

Enterprise an Overview: Business Functions and Business Processes - Integrated Management Information - Business Modeling - Integrated Data Model. Business Processes: Major Business Processes. Introduction to ERP: Common ERP Myths- A Brief History of ERP - Basic ERP Concepts - ERP Architectures - Reasons for the Growth of ERP Markets - Advantages of ERP.

### **UNIT – II**

Risks of ERP: People Issues - Process Risks - Technological Risks - Implementation Issues - Operation and Maintenance Issues - Unique Risks of ERP Projects - Managing Risks on ERP Projects. Benefits of ERP: Information Integration - Reduction of Lead Time - On-Time Shipment - Reduction in Cycle Time - Improved Resource Utilization - Better Customer Satisfaction - Improved Supplier Performance - Increased Flexibility - Reduced Quality Costs - Better Analysis and Planning Capabilities - Improved Information Accuracy and Decision Making Capability - Use of Latest Technology.

### **UNIT - III**

ERP and Related Technologies: Business Process Reengineering (BPR) - Business Intelligence (BI) - Business Analytics (BA) - Data Warehousing- Data Mining - On - Line Analytical Processing (OLAP) - Product Life Cycle Management (PLM) - Supply Chain Management (SCM) - Customer Relationship Management (CRM) - Geographic Information Systems (GIS) - Intranets and Extranets. Advanced Technology and ERP Security: Technological Advancements - Computer Crimes - ERP and Security - Computer Security - Crime and Security.

### **UNIT - IV**

ERP Market Place: Market Overview - ERP Market Tiers. Business Modules of an ERP Package: Functional Modules of ERP Software: Financial Module - Manufacturing Module - HR Module - Material Management Module - Production Planning Module - Plant Maintenance Module - Purchasing Module - Marketing Module - Sales and Distribution Module.

### **UNIT - V**

ERP Implementation: Benefits of Implementing ERP - Implementation Challenges. ERP Implementation Life Cycle: Objectives of ERP Implementation - Different Phases of ERP Implementation- Reasons for ERP Implementation Failure. ERP Package Selection: ERP Package Evaluation and Selection - The Selection Process - ERP Packages: Make or Buy.

#### **Reference Books:**

1. Alexis Leon, “Enterprise Resource Planning”, Third Edition, Tata Mcgraw Hill Publishing Company Limited, Noida, UP.
2. Rahul V Altekar, “ Enterprise Wide Resource Planning- Theory And Practice”, Prentice Hall Pvt Ltd, New Delhi.
3. Vinod Kumar Garg and N,K,Ventitakrishnan, “ Enterprise Wide Resource “, Prentice Hall Pvt Ltd, New Delhi.
4. Dr. Subodh Kesharwani, “ERP Systems- Application, Experiences”, Upsurge, Pragati Prakathan Publication, Meerut.

## **ELECTIVE – 5. 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 Alternatives and Strategies: Financial Investment - Non Financial Investment - Inbound and Outbound Investments – Sources of Investment Information - 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 – Diversification - Markowitz Model – Sharpe Model: Single Index Model – CAPM – Arbitrage Pricing Theory.

**Note:** Question paper shall cover 100% Theory.

### **Reference Books:**

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

## **ELECTIVE – 6. 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.

### **UNIT - IV**

Securing the Business on Internet: Security policy, Procedures and practices – Site security – Protecting the Network – Firewalls – Securing the Web service. Securing Network Transactions: Transaction Security – Cryptology – Cryptology Algorithms – Public Key Algorithm – Authentication Protocols – Digital Signatures – Electronic Mail Security – Security Protocols for Web Commerce.

### **UNIT - V**

Search Engines and Directory Services: Information Directories – Internet Advertising- E –Commerce Applications- Cyber Law-Introduction- Concept of Cyberspace - cyber law in E-Commerce-Contract Aspects - Electronic Governance. Drupal.

**Note:** Question Paper shall cover 100% Theory

### **Reference Books:**

1. Bharat Bhasker, “Electronic Commerce: Framework, Technologies and Applications”, Tata McGraw Hill Publishing Company Limited, Noida, UP
2. Dr.C.A.Rayudu, “E-Commerce & E-Business”, Himalaya Publishing House, Mumbai
3. Ravi Kalakotoa & Andrew B. Whinston, “Frontiers of Electronic Commerce”, Addison-Wesley – An Imprint of Pearson Education, United States.
4. Jeffvey F. Rayport & Bernard J. Jaworeski, “Introduction to E-Commerce”, Tata McGraw Hill Publishing Company Limited, Noida, UP.
5. Suresh T.Viswanathan, “The Indian Cyber Law “, Bharat Law House, New Delhi



**SEMESTER – IV**

**CORE - 16      INTERNSHIP & TRAINING**

**CORE - 17      PROJECT & VIVA**