

BHARATHIAR UNIVERSITY, COIMBATORE – 641046

M.Com (Finance & Accounting)

[Offered in University Department under CBCS]

SYLLABUS (FROM THE ACADEMIC YEAR 2019 – 2020)
COURSE OF STUDY AND SCHEME OF EXAMINATION

1. ELIGIBILITY FOR ADMISSION TO THE COURSE

A Graduate in Commerce with any specialization.

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
	Supportive		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
		Supportive		Offered by Other Department	2	12	38	50
			Online Course*					2
3	Core 11	33A	Business Research Methods	4	25	75	100	4
	Core 12	33B	Indirect Taxation	4	25	75	100	4
	Core 13	33C	Advanced Corporate Accounting	4	25	75	100	4
	Core 14	33D	Financial Management	4	25	75	100	4
	Core 15	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
	Supportive		Offered by Other Department	2	12	38	50	2
4	Core 16	46A	Internship & Training		100	-	100	4
	Core 17	47V	Project & Viva -Voce		50	150	200	8
Grand Total					2250 Marks			92

*All the students must complete one online course within three semesters 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

10 x 1 = 10

Multiple Choice Questions with no choice
(10 Questions)

SECTION - B

5 x 5 = 25

Short answer questions of either / or type
(10 Questions - 2 each from every Unit)

SECTION - C

5 x 8 = 40

Essay type questions of either / or type
(10 Questions - 2 each from every Unit)

PROGRAM OBJECTIVES FOR THE ENTIRE PROGRAMME

PO1: To provide a comprehensive domain knowledge of Finance, Accounting and Research

PO2: To develop proficiency in using technical skill / Modern Technology in Business and Management.

PO3: To apply the acquired knowledge to take appropriate decisions for complex business problems.

PO4: To work independently and as a team by understanding the Business Ethics and Social Values.

PO5 : To 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
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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

Introduction to Communication: Need for Effective Communication-The Process of Communication: Levels of communication; Flow of communication; Use of language in communication; Communication networks; Significance of technical communication. Barriers to Communication: Types of barriers; Miscommunication; Noise; overcoming measures.

UNIT - II

Listening Skills: Listening as an active skill; Types of Listeners; Listening for general content; Listening to fill up information; Intensive Listening; Listening for specific information; Developing effective listening skills; Barriers to effective listening skills. **Reading Skills:** Previewing techniques; Skimming; Scanning; Understanding the gist of an argument; Identifying the topic sentence; Inferring lexical and contextual meaning; recognizing coherence and sequencing of sentences; Improving comprehension skills. **Writing Skills:** Sentence formation; Use of appropriate diction; Paragraph and Essay Writing; Coherence and Cohesion.

UNIT - III

Technical Writing: Differences between technical and literary style, Elements of style; Common Errors. **Letter Writing:** Formal, informal and demi-official letters; business letters. **Job Application:** Cover letter, Differences between bio- data, CV and Resume. **Report Writing:** Basics of Report Writing; Structure of a report; Types of reports. **Non-verbal Communication and Body Language:** Forms of non-verbal communication; Interpreting body language cues; Kinesics; Proxemics; Chronemics; Effective use of body language.

UNIT – IV

Interview Skills: Types of Interviews, Ensuring success in job interviews, Appropriate use of non-verbal communication. **Group Discussion:** Differences between group discussion and debate; Ensuring success in group discussions.

UNIT – V

Presentation Skills: Oral presentation and public speaking skills; business presentations. **Technology-based Communication:** Netiquettes: effective e-mail messages; power-point presentation; enhancing editing skills using computer software.

Note: Question Paper shall cover 100% Theory.

Reference Books:

1. Bovee, Courtland, L., John V. Thill and Barbara E. Schatzman. Business Communication Today: Seventh Edition. Delhi: Pearson Education, 2004.
2. Lesikar, Raymond V and Marie E. Flatley. Basic Business Communication:

Skills for Empowering the Internet Generation: Ninth Edition. New Delhi: Tata McGraw-Hill Publishing Company Ltd., 2002.

3. Rajendra Paul and Koralahalli, "Business Communication", S.Chand & Sons Publisher, New Delhi.
4. L.Gartside, "Business English", Mac Donald & Events Ltd, London
5. Pease, Allan and Barbara Pease. The Definitive Book of Body Language. New Delhi: Manjul Publishing House, 2005.
6. Lesikar, Raymond V and John D. Pettit. *Report Writing for Business*. Boston: McGraw-Hill, 1998.
7. Ruesh, Jurgen and Weldon Kees. *Nonverbal Communication: Notes on Visual Perception of Human Relations*. Berkeley: University of California Press, 1966.

Hyperlinks:

1. NPTEL <http://nptel.iitm.ac.in>
2. <http://www.mindtools.com/page8.html>

Course Outcomes (COs):

- CO1 :** To obtain the basics of Business Communication System.
CO2 : To apply the principles of Business Writing skill an effective manner.
CO3 : To understand the different between verbal and non verbal communications.
CO4 : To get knowledge about the procedure for participating the interview and group discussion.
CO5 : To analyze the implications of various types of Communication and develop the presentation skill.

CORE – 2. ADVANCED FINANCIAL ACCOUNTING

Code No. 13B	No. of Credits: 4	No. of Teaching Hours: 4 Hours / Week
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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 – Average due date-Hire Purchase - Accounting standards – Introduction -Basic- IAS1- IAS6- IAS9

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

UNIT - IV -Depreciation Accounting – Need & Causes for Depreciation – Methods. - Accounting for Non trading concern – Preparation of income & Expenditure Accounts & Receipts & Payment Account-Distinction between Income & Expenditure Accounts & Receipts& Payment Account.

UNIT - V Responsibility Accounting – Human Resource Accounting. Financial Reporting – Annual Reports – Content of Annual Reports Disciplines in Financial Reporting.

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

Reference Books:

- 1.T.S Reddy & A,Murthy “Advanced Accountancy “ Margham Publications, Chennai
2. R.L Gupta & Radhasamy, “Advanced Accounting”, S.Chand & Sons Publisher, New Delhi.
3. R.S N Pillai, Bagavathi & S.Uma, “Fundamentals of Advanced Accounting Financial Accounting)”, S.Chand & Sons Publisher, New Delhi.
4. S.K. Battacharyya, “Accounting for Management”, Vikas Publication, New Delhi
5. Financial Reporting-The institute of Chartered Accountants in India.
6. D.S. Rawat Deepti Maheswari Students Guide to Accounting Standards - [CA-Intermediate (IPC)]

Course Outcomes (COs):

CO1: Gain knowledge on documentation process & Prepare final accounts.

CO2: Ability to prepare branch account and Gain knowledge on IAS.

CO3 :Acquirer knowledge on partnership firm

CO4 : Ability to prepare Depreciation account and Income & Expenditure account

CO5 : Gain knowledge on reasonability accounting.

CORE – 3. QUANTITATIVE TECHNIQUES FOR FINANCE

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

CORE - 4. INSURANCE AND RISK MANAGEMENT

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

It help to the students to understand financial system, operation of financial market in India., and provide knowledge on financial market and banking institution.

UNIT - I

Introduction: Financial System- Nature –Role of financial system- Economic development- Overview of Indian financial system- Financial sector reforms-RBI-Function-credit creation.

UNIT - II

Financial Market – types- Money and Capital market-meaning-function – Call money market – Treasury Bill market – Commercial bill and certificate deposits –The discount market – Market for financial guarantee – government security market-Recent development in Money and Capital market.

UNIT - III

SEBI- administration - Functions- Stock exchange operation – BSE- NSE. Mutual funds- Types and Schemes- Challenges-Public deposit with non Banking Companies- Non banking Statutory Financial Organization.

UNIT - IV

Banking Institutions : Commercial bank – Cooperative bank – Development bank – Structure – objective – function –Non banking financial institution - Role –Types –Loan companies – Housing finance – UTI - Investment policy in India.

UNIT - V

Merchant bank – Meaning – origin – services - quality of merchant bankers – International dimension of financial market Foreign exchange market and Forging capital market .

Note: Question Paper shall cover 100% Theory.

Reference Books:

- 1.Nalini Prava Tripathy “ Financial Instruments and Services”. Prentice Hall Pvt Ltd, New Delhi.
- 2.Gordon and Natarjan “ Financial Markets and Institutions”. Himalaya publishing House, New Delhi.
- 3.Reserve Bank of India, various Report, RBI Publication, Mumbai.
- 4.S.Gurusamy, “Financial Markets and Institutions” Vijay Nicole Imprints Pvt Ltd, Chennai.
- 5.Dr.S.Gurusamy, “Financial Markets and Institutions” Tata Mc Graw hill, New Delhi.
- 6.Dharmaraj.E “Financial Services” S.Chand & Sons Publisher, New Delhi.

Course Outcomes (COs):

- CO1:** To get fundamental knowledge on Indian financial system & RBI.
CO2: To get knowledge about capital and money markets types and functions.
CO3: To gain knowledge on SEBI , Mutual Funds and BSE & NSE
CO4: To acquire knowledge on banking institutions types and functions.
CO5: To get knowledge about merchant banks, International Dimensions of Financial markets, Foreign exchange and capital markets.

ELECTIVE – 1. ENVIRONMENTAL MANAGEMENT ACCOUNTING

Code No.1EA	No. of Credits: 4	No. of Teaching Hours: 4 Hours / Week
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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
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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 Architecture and Protocol.

UNIT – IV

Information System Applications: Information System for Business Functions - Accounting, Finance, Manufacturing and Inventory Control, Marketing and 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 Intelligence.

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 & Company

Ltd., New Delhi

3. A.K.Gupta, "Management Information Systems", S.Chand & Company Ltd., New Delhi
- 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. D.P.Goyal, "Management Information Systems", MacMillan India Ltd. New Delhi

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.

SEMESTER - II

CORE – 6. APPLIED COST ACCOUNTING

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

- To acquaint students with the Principles of cost accounts.
- To develop an understanding of preparation of accounts in trading concerns.
- To enable the students to understand and apply cost accounting tools.

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 – Difference between Cost Allocation and Apportionment and Reapportionment.

UNIT - III

Process Costing – Features - Comparison between Job 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
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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 TAX

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

CORE - 9. MODERN BANKING

Code No.23D	No. of Credits: 4	No. of Teaching Hours: 4 Hours / Week
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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 Regulating 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 Baking – Future outlook.

UNIT – III

Mobile Banking – Meaning – Services – Security Issues; Telephone Banking – Mechanism – Benefits and Drawbacks – 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 Issues of RBI. Electronic Funds Transfer System.

UNIT – V

Indian Financial Network – Features – Applications – Recent trends in Indian Banking System- RBI Measures for Financial Inclusion- Small Banks - Mudra Banks - Digital Payments - Outsourcing of Non - Core Services.

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.

CORE – 10. COMPUTERIZED ACCOUNTING WITH TALLY

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

ELECTIVE – 3. INTERNATIONAL FINANCIAL MANAGEMENT

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

ELECTIVE – 4. BANK CREDIT MANAGEMENT

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

It helps the students to acquire 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- 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

SEMESTER - III

CORE – 11. BUSINESS RESEARCH METHODS

Code No. 33A	No. of Credits: 4	No. of Teaching Hours: 4 Hours / Week
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Course Objectives:

- To develop understanding of the basic framework of the research process and various research designs and techniques
- To identify the various sources of information for literature review and data collection
- To impart knowledge for enabling students to develop data analytics skills and meaningful interpretation to the data sets so as to solve the business/Research problem
- To write research reports and research proposal.

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 for 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.

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.

Course Outcomes (COs):

CO1:Apply a range of quantitative and / or qualitative research techniques to business and management problems / issues

CO2: Demonstrate knowledge and understanding of data analysis and interpretation in relation to the research process

CO3: Develop necessary critical thinking skills in order to evaluate different research approaches utilized in the business/industry

CO4: Ability to write the research report and research proposal

CO5: The students can able to identify the overall process of designing a research study from its inception to its report.

CORE – 12. INDIRECT TAXATION

Code No. 33B	No. of Credits: 4	No. of Teaching Hours: 4 Hours / Week
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Course Objectives:

- To acquire knowledge on Indian indirect tax system
- To gain knowledge on GST and procedures.
- To understand the Customs Act

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

GST- Tax rate-e filling-GST portal -return producer -tax invoice-payment of tax-e way bill-composition scheme- 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 –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.

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, SahityaBhavan Publications, Agra.
3. V. Balachandran, “Indirect Taxation”, Sultan Chand & Sons and Kalyani Publishers, 16th Edition, 2014.
4. Dr. P. Radhakrishnan, “Indirect Taxation”, Kalyani Publishers, 2013.
5. Indirect Tax- GST- Custom Law- Dr.Parmeshwaran& Viswanathan Kavin publishers.
6. Text book of indirect Tax – Dr.Vijayganesh – Sri mahalakshmi publishers.

Course Outcomes (COs):

- CO1 : Gain knowledge on Indirect Tax system in India.
- CO2 : Acquire knowledge on GST in India.
- CO3 : Understand the registration procedure in GST
- CO4 : Awareness of GST E return filling details.
- CO5 : Understand the Customs Act in India.

CORE – 13. ADVANCED CORPORATE ACCOUNTING

Code No. 33C	No. of Credits: 4	No. of Teaching Hours: 4 Hours / Week
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Course Objectives:

The students get a complete knowledge, concepts and procedures used to prepare the accounts of companies like, manufacturing company, bank, insurance, electricity and Holhigh Company.

UNIT – I

Final Accounts of Companies (Schedule VI): Preparation of Statement of Profit and Loss – Balance Sheet – Managerial Remuneration – Profits Prior to Incorporation; Treatment of Profit or loss Prior to Incorporation – Methods, Steps involved in pre and post incorporation of profits.

UNIT – II

Holding Company Accounts: Meaning and definition of Holding Company and Subsidiary Company; Legal requirements relating to presentation of accounts - Consolidated financial statements; Preparation of Consolidated Balance Sheet; Steps involved in preparation of consolidation balance sheet.

UNIT – III

Bank Accounts: Business of banking companies – Legal requirements; Preparation of Profit and Loss Account and Balance Sheet - Insurance Company Accounts (New Format); types of insurance; Life insurance; Revenue account, Profit and loss account and balance sheet - General insurance (Fire and Marine); Revenue account, Profit and loss account and balance sheet.

UNIT - IV

Accounts of Electricity Companies: Features; Double accounts system Vs Single accounts system; Advantages and disadvantages – Preparation of Final Accounts – Revenue account – Net revenue account – Receipt and expenditure of capital account - Replacement of an Asset – Disposal of Surplus.

UNIT – V

Inflation Accounting: Methods of inflation accounting; Current purchase power method - Current cost accounting method – Hybrid method - 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.

Course Outcomes (COs):

- CO1:** To get fundamental knowledge about Final Accounts of Companies, Managerial Remuneration and Profits Prior to Incorporation.
- CO2:** To acquire knowledge in preparation of Holding Company Accounts
- CO3:** To get familiarity about preparation of Bank and Insurance Company Accounts
- CO4:** To understand preparation of the final accounts of electricity company accounts and disposal of surplus.
- CO5:** To get knowledge about inflation accounting and IFRS.

CORE – 14. FINANCIAL MANAGEMENT

Code No.:33D	No. of Credits: 4	No. of Teaching Hours: 4 Hours / Week
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Course Objectives

The course aims at making the students to apply financial tools and techniques for analyzing a company’s business activities and for taking useful financial, investment and dividend decisions.

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

Course Outcomes (COs):

On Completion of this course, the students will be able to

- CO1:** make the students to understand the financial decisions of a finance manager and get the knowledge about the relationship between risk and return of securities.
- CO2:** Get the knowledge about the level of expected return of the different types of shareholders and make them to understand how to take investment decisions by using the budgeting techniques.
- CO3:** enable the students to measure the financial as well as business risks of the companies and apply capital structure theories in order to understand the maximization of the value of the concern and wealth of the shareholders.
- CO4:** understand the dividend model and apply them to know the value of the companies when dividends are paid or not paid situations.
- CO5:** prepare cash budget and know the various sources of finance available for a company in order to start a new business or to expand the existing business.

CORE – 15. ENTREPRENEURSHIP RESOURCE PLANNING

Code No.:33E	No. of Credits: 4	No. of Teaching Hours: 4 Hours / Week
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Course Objectives:

It aims to facilitate the students to understand the theory behind the design and development of an integrated software system for an enterprise.

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 - Reasons for the Growth of ERP Market - 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.

Course Outcomes (COs):

CO1: Understand the concepts of ERP and its related technologies.

CO2: Analyse the integration of ERP modules and its sub modules.

CO3: Understand the benefits of ERP package.

CO4: Analyse the ERP implementation life cycle.

CO5: Evaluate the future directions in ERP.

ELECTIVE – 5. INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT

Code No. 3EE	No. of Credits: 4	No. of Teaching Hours: 4 Hours / Week
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Course Objectives:

The students get a complete knowledge about the principles of investment, various approaches to investment analysis and core of modern portfolio theory. They also learn to calculate risk and return for various securities.

UNIT - I

Investment Analysis: Nature - Scope - Investment Risk & Return - Objectives 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 – Chart Patterns – Dow Theory - Elliott Wave Theory - Odd - Lot Theory - Breadth of Market - Relative Strength Index – Moving Average Analysis - Efficient Market Hypothesis.

UNIT - V

Portfolio Analysis & Management: Portfolio Risk and Return – Diversification - Markowitz Model – Sharpe Model: Single Index only – 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. V.K. Bhalla, “Investment Management, S. Chand & Company Ltd., New Delhi
6. Prasanna Chandra, Investment Analysis and Portfolio Management”, TataMcGraw Hill Publishing Company Ltd, New Delhi.
7. Preeti Singh, “Investment Management”, Himalaya Publishing House, Mumbai.

Course Outcomes (COs):

- CO1:** To understand the objectives of investment approaches to investment analysis and various types of securities.
- CO2:** To clarify the investments and learn the various methods of valuing fixed and variable income securities.
- CO3:** To understand how to carry out fundamental analysis.
- CO4:** To adopt technical analysis while taking investment decisions.
- CO5:** To understand and develop a portfolio for an investor based on few theories.

ELECTIVE – 6. E - COMMERCE

Code No.3EF	No. of Credits: 4	No. of Teaching Hours: 4 Hours / Week
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Course Objectives:

- To understand basics concept of E-commerce
- To understand E-Commerce model
- To emphasize Electronic payment system
- To understand E-Commerce Security and Legal issue

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- 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

Course Outcomes (COs):

CO1: Understand basics concept of E-commerce

CO2: Knowledge about E-Commerce model

CO3: Awareness regarding Electronic payment system

CO4: Vigilance in E-Commerce Security and Legal issue

SEMESTER – IV

CORE - 16 INTERNSHIP & TRAINING

Code No.46A	No. of Credits: 4
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CORE - 17 PROJECT & VIVA - VOCE

Code No.47V	No. of Credits: 8
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