

**CMS COLLEGE OF SCIENCE AND COMMERCE
(AUTONOMOUS)**

**An ISO 9001:2000 certified institution and accredited at the A level by NAAC
Chinnavedampatti, Coimbatore - 641 049**

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SCHOOL OF COMMERCE (M.Com (IB), M.Com (FC), M.Com)

M.Com with Finance & Control

**SYLLABUS
SCHEME OF EXAMINATION (CBCS)
(2017 onwards)**

REGULATIONS

INTRODUCTION:

The M.Com (Finance & Control), a two year Post Graduate programme was introduced in the year 1997. It provides teaching and research in the areas of Accounting, Finance Control & Corporate Finance. It includes the core area of domestic and International Financial Markets (Securities, commodities & currencies), Financial services, Derivatives, Asset-Liability and Risk Management and Security analysis and Portfolio Management for specialization. It maintains a good industry-institution interaction. It highlights its future role as a catalyst for new ideas, concepts and skills for the financial sector. The curriculum represents the course response to the evolving and dynamic financial system.

OBJECTIVES:

- To enrich the students with the practical aspects of their core area of specialization by making regular visits to institutions and inviting industry experts to share their views on current issues.
- To enhance their reasoning and analytical skills with an institutional training and project in any of the core area of choice.
- To conduct various seminars, guest lectures, work shops and commerce forums to regularly appraise them with current happenings in their area of study.
- To improve their soft skill with regular work shops to enable them to raise to industry standards.
- To enable them to pursue careers in their desired area of work through regular placement efforts.

ELIGIBILITY:

Any UG Degree, as per Bharathiar University Regulations

DURATION OF PG COURSE:

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

Master of Finance and Control Objectives & Outcomes

Programme Educational Objectives (PEOs)

Program Objective - I

Provide graduates with sound knowledge of concepts and principles of managing business with a focus on financial decision making

Program Objective - II

Develop a comprehensive grounding and competence in the management of core areas of finance such as accounting, finance, investments, banking, corporate governance and ethics and risk management.

Program Objective - III

Develop the capacity to analyze the problems, to encourage the independent judgement and present reasoned conclusions.

Program Objective - IV

Cultivate the ability to organize and plan work both autonomously and a part of a team and to communicate both quantitative and qualitative information effectively.

Programme Outcomes (POs)

- a) Demonstrate a systematic and conceptual understanding of theory and applications in financial studies.
- b) An ability to develop a systematic understanding of financial decisions an impact on people, business and economy.
- c) Systematically apply financial computation and business judgment according to the current situation
- d) An ability to face challenging and rewarding careers in Finance (**Successful career and immediate employment**).

Mapping of PEO's and PO's

	<i>PEO1</i>	<i>PEO2</i>	<i>PEO3</i>	<i>PEO4</i>
<i>PO1</i>	✓			
<i>PO2</i>		✓		
<i>PO3</i>			✓	
<i>PO4</i>				✓

CMS COLLEGE OF SCIENCE & COMMERCE, COIMBATORE – 641049**(Autonomous)****M.Com Finance & Control****SCHEME OF EXAMINATION - CBCS PATTERN****(For the students admitted during the academic year 2017 – 2019)***Annexure No.17-19 PMF**BOS Date:12.06.2017*

Sem	Sub code	Subject	Ins hrs/ week	Examinations				Credit
				Dur in hrs	CIA	ES E	Total marks	
I	13A	Legal aspects of business	6	3	25	75	100	4
	13B	Managerial Economics	6	3	25	75	100	4
	13C	Financial Accounting	6	3	25	75	100	4
	13D	Applied Cost Accounting	6	3	25	75	100	4
	13E	Elective I – Financial Markets	6	3	25	75	100	4
Total							500	20
II	23A	Financial Management	6	3	25	75	100	4
	23B	Business Research Methods	6	3	25	75	100	4
	23C	Asset-Liability and Risk Management	5	3	25	75	100	4
	23D	Banking and Insurance	5	3	25	75	100	4
	23P	Computer Application Practical – I (MS-Office & Internet)	4	3	40	60	100	4
	23E	Elective II – Financial Services	4	3	25	75	100	4
Total							600	24

Sem	Sub code	Subject	Ins. hrs/ week	Examinations				
				Dur in hrs	CIA	ESE	Total marks	Credit
III	33A	Direct Taxes	6	3	25	75	100	4
	33B	Corporate Accounting	6	3	25	75	100	4
	33C	Investment Management	6	3	25	75	100	4
	33P	Computer Application Practical-II (Tally)	6	3	40	60	100	4
	33R	Institutional Training * (Report 40 Marks and Viva 10 Marks)	-	-	50	-	50	2
	33E	Elective III – Indian Stock Market	6	3	25	75	100	4
		Extra disciplinary course*	-	3	25	75	100	4
	Total						650	26
IV	43A	International Financial Management	6	3	25	75	100	4
	43B	Management Accounting	6	3	25	75	100	4
	43C	Indirect Taxes	6	3	25	75	100	4
	43D	Corporate Governance	6	3	25	75	100	4
	43R	Project work & Viva Voce *(Report 60 Marks and 40 marks viva - voce)	-	-	60	40	100	4
	43E	Elective IV – Derivatives	6	3	25	75	100	4
	Total						600	24
	Total		120				2350	94

Note:

- * The student has to compulsorily select one Extra Disciplinary Course offered by other departments and is eligible to get 4 extra credits. This paper is offered as self study from the 2015 batch onwards in the third semester. School of Commerce(PG) offers **Global Business and Finance** paper as self study for the **PG students other than M.Com, M.Com(FC) and M.Com(IB).**

Colleges can choose any one of the following Group papers as electives:

Group A - Capital Markets

1. Financial Market
2. Financial Services
3. Indian Stock Market
4. Derivatives

Group C - Services Marketing

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

Group B - Insurance Management

1. Principles of Life and Health Insurance
2. Principles of General Insurance
3. Insurance Law
4. Actuarial Concepts and Principles

Group D - International Trade

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

NOTE:

1. In the core subjects, Number of papers both theory and practical are included wherever applicable. Includes 25 / 40% continuous internal assessment marks for theory and practical papers respectively.
2. In the III semester, Industrial / Institutional Training are made compulsory. The student should take it up during the II semester holidays and submit a report in the III semester.

INSTITUTIONS TO BE VISITED:

Banks, Insurance Companies, Stock broking firms, MNCs, Corporate Offices, Service Organisations, Auditor's Office and Other International Financial Institutions.

Duration of the Training: Minimum 30 days.

1. Marks for the industrial/ institutional training which is out of 50 should be sent to the Controller of Examinations section along with the III semester Internal Marks.
2. During the IV semester, Project Work and Viva-Voce examination will be compulsory and 100 marks with 4 Credits will be awarded. The break-up of marks will be 60 marks (60%) and 40 marks (40%) for Project work and Viva – Voce respectively.
3. External Examiner will be appointed by the Controller of Examination for evaluation of the project and conducting the Viva-Voce Exam along with the concerned internal examiner.

Subjects for Online Examinations:

SEMESTER	SUBJECT
I	Financial Accounting
II	Financial Management
III	Corporate Accounting
IV	Management Accounting

100% Theory**SEMESTER I****Internal 25****External 75****COURSE TITLE: LEGAL ASPECTS OF BUSINESS****COURSE CODE: 13A****OBJECTIVES:**

1. To enable the students to acquire a sound knowledge of the legal framework of a business.
2. The students will be acquainted with knowledge and understanding of major business laws.

OUTCOMES:

CO1 : Explain the basic concept of Indian Contract Act 1872 (k2)

CO2 : Outline the importance of Negotiable instruments Act 1881 (k1)

CO3 : Describe Various provisions of Companies Act 2013 (k1)

CO4 : Explain the rights of consumer and the redressal of consumer dispute as per consumer protection Act 1986. (k2)

CO5 : Explain the right to information Act 2005 and its functions (k2)

Mapping with Program Outcomes

	<i>PO1</i>	<i>PO2</i>	<i>PO3</i>	<i>PO4</i>
<i>CO1</i>		✓		
<i>CO2</i>	✓			
<i>CO3</i>		✓		
<i>CO4</i>			✓	
<i>CO5</i>	✓			

CONTENTS**.UNIT I**

Indian Contract Act 1872: Definitions - essentials of a valid contract – offer – acceptance - free consent – consideration - legality of object - capacity to contract - discharge of contract - consequences of breach of contract.

Unit II:

The Negotiable Instruments Act 1881: Definitions of negotiable instruments – Negotiation - Holder and holder in due course - payment in due course - Endorsement and crossing of cheque - Presentation of negotiable instruments.

Unit III:

The Companies Act 2013: Definitions and types of companies - Memorandum of Association - Articles of Association – Prospectus - Share Capital and membership - Meetings and resolutions - Company management - winding up and dissolution of companies.

UNIT IV

The Consumer Protection Act 1986: Salient features - Definition of consumer - rights of a consumer – consumer disputes redressal agencies.

UNIT V

Right to Information Act 2005: Definitions - right to information - obligations of public authorities - request for obtaining information - exemption from disclosure of information - Central Information Commission – powers - **functions of Central Information Commission (self study).**

TEXT BOOKS:

Legal aspects of Business - V.Balachandran and S.Thothadri, Vijay Nicole Imprints pvt ltd, Chennai, 2014

REFERENCE BOOKS:

1. The Principles of Mercantile Law - Singh, Avtar, Eastern Book Company, Lucknow.
2. Business Laws - Sharma J. P., and Sunaina Kanojia, Ane Books Pvt. Ltd, New Delhi.
3. Professional Approach to Corporate Laws and Practice - Bhandari, Munish, Bharat Law House, New Delhi.
4. Handbook of Corporate Laws, Bharat Law House, New Delhi
5. Bare Act on Consumer Protection Law
6. Bare Act on Pollution Control and Environmental Protection
7. Bare Act on Right to Information Act Law
8. Elements of Mercantile law – N.D Kapoor, Sultan Chand and Sons

100% Theory**SEMESTER I****Internal 25****External 75****COURSE TITLE: MANAGERIAL ECONOMICS****COURSE CODE: 13B****OBJECTIVES:**

1. To make the students understand the micro and macro economic forces affecting a firm , demand determinants and pricing theories.
2. On successful completion of the course, the students will be well versed in the micro and macro economic forces affecting a firm, demand determinants and pricing theories.

OUTCOMES:

CO1: Understand the concept of managerial economics and also its relationship with other disciplines (k2)

CO2: Explain demand analysis and supply (k2)

CO3: Classify the types of costs of production and explain production function (k2)

CO4: Identify different market situation and price – output decisions (k2)

CO5: Discuss various macro economic concepts that affect the economy (k2)

Mapping with Program Outcomes

	<i>PO1</i>	<i>PO2</i>	<i>PO3</i>	<i>PO4</i>
<i>CO1</i>	✓			
<i>CO2</i>	✓			
<i>CO3</i>	✓			
<i>CO4</i>			✓	
<i>CO5</i>			✓	

CONTENTS**UNIT I**

Nature and Scope of Managerial Economics – ME in relation with other disciplines-Role and Responsibilities of a Managerial Economist- Goals of Corporate Enterprises - Principles of managerial economics – characteristics and uses of managerial economics

UNIT II

Demand Analysis - Demand Determinants - Demand distinctions – Law of Demand - Elasticity of Demand - Factors influencing elasticity of demand – Types – Applications – Demand Forecasting – purpose and its methods – Supply - Law of supply – Factors affecting supply

UNIT III

Cost and production analysis – Cost concepts – cost and output relationship in short and long run – cost control – production functions – Law of Variable proportion – Isoquants and its Properties – Returns to Scale - Break – even analysis – Economies of Scale.

UNIT IV

Pricing and output decisions in different market situations – Perfect competition, Monopolistic competition, Monopoly, Discriminating Monopoly and Oligopoly competition – Pricing Objectives and methods

UNIT V

Business cycles – Meaning – Phases - National Income – concept – methods of measuring National Income - problems in measuring National Income - Monetary and Fiscal Policy- Public Finance and its Sources – Inflation – **Causes and effects of Inflation (Self study).**

Demonetisation –meaning and effects

TEXT BOOK:

1. Managerial Economics, P.L. Metha, Sultan Chand & Sons, 1997.

REFERENCE BOOKS:

1. Managerial Economics, Varshney and Maheswari, Sultan Chand & Sons
2. Managerial Economics, Shankaran.S, Margham Publications
3. Managerial Economics, R.K. Lekhi, Kalyani Publisher, 2006.
4. Managerial Economics – theory and applications, D.M.Mithani, Himalaya Publishing House 2003.
5. Managerial Economics – R .Cauvery, U.K.Sudhanayak, M.Giraja, R.Meenakshi, S.Chand Publications, 2008

60% Problem**SEMESTER I****Internal 25****40% Theory****External 75****COURSE TITLE: FINANCIAL ACCOUNTING****COURSE CODE: 13C****OBJECTIVES:**

1. To enable the students to have a sound knowledge of the basic accounting principles and practices.
2. On successful completion of this course, the students would have understood the basic accounting concepts, Double entry book keeping system and Preparation of final accounts

OUTCOMES:

CO1: Understands the fundamentals of Financial Accounting. (k2)

CO2: Gives knowledge for preparation of Final Accounts and Rectification of Errors. (k3)

CO3: Explain the concept of Depreciation. (k2)

CO4: Explain the Bank Reconciliation Statement. (k3)

CO5: Discuss the Accounting Standards. (k2)

Mapping with Program Outcomes

	<i>PO1</i>	<i>PO2</i>	<i>PO3</i>	<i>PO4</i>
<i>CO1</i>	✓			✓
<i>CO2</i>			✓	✓
<i>CO3</i>	✓			✓
<i>CO4</i>	✓			✓
<i>CO5</i>	✓			✓

CONTENTS**UNIT I**

Introduction to Financial Accounting - Users of Accounting information - Financial and management accounting - Generally Accepted Accounting Principles (GAAP) - Double entry system: - Journal - Ledger - Trial balance.

UNIT II

Rectification of Errors – Subsidiary books – Financial Statements – Meaning – Nature and Limitations – Preparation of Profit and Loss account and Balance Sheet

UNIT III

Depreciation – Straight Line method – Written down Value method – Sinking Fund method and Annuity method – Reserves and Provisions

UNIT IV

Bank reconciliation statement – Royalties excluding sub lease

UNIT V (Theory only)

Accounting standards - AS-1, AS-2, AS-3, AS-4, AS-5, AS-6, AS-9, AS-10, AS-13, AS-14, AS-16, AS-19, AS-20, AS-21, AS-22, AS-25, AS-26, and AS-29 - Responsibility accounting -

Human resource accounting (self study) – Accounting and Reporting – IFRS (International Financial Reporting System)

TEXT BOOK:

1. Advanced Accounting, Jain & Narang, Kalyani Publishers, 2008.

REFERENCE BOOKS:

1. Advanced Accountancy, R.L.Gupta and Radhasamy – Sultan Chand 2009

2. Advanced Accountancy, Reddy and Murthy, Margham Publication 2009

3. Advanced Accounts, M.C.Shukla, T.S.Grewal, S.C.Gupta, S.Chand Publication 2008,

60% Problem**SEMESTER I****Internal 25****40% Theory****External 75****COURSE TITLE: APPLIED COST ACCOUNTING****COURSE CODE: 13D****OBJECTIVES:**

1. To make one conversant with the ever enlarging frontiers of Cost Accounting.
2. The students will understand the elements of costing and the different methods of costing in practice

OUTCOMES:

CO1: Understands the fundamentals of Cost Accounting. (k2)

CO2: Gives knowledge on Classifying and Pricing of materials. (k2)

CO3: Explain the concept of Labour Cost. (k2)

CO4: Explain the Overhead Cost. (k2)

CO5: Discuss the Reconciliation of Cost and financial accounting. (k2)

Mapping with Program Outcomes

	<i>PO1</i>	<i>PO2</i>	<i>PO3</i>	<i>PO4</i>
<i>CO1</i>	✓			✓
<i>CO2</i>	✓			✓
<i>CO3</i>	✓			✓
<i>CO4</i>	✓			✓
<i>CO5</i>	✓			✓

CONTENTS**UNIT I**

Introduction to cost accounting - Meaning and definition - **Difference between financial and cost accounting (self study)** - Nature and significance of cost accounting - Methods of costing - Elements of costing - Cost concepts - Preparation of cost sheet.

UNIT II

MATERIAL: Classification and Coding of materials – material reorder levels - Economic Order Quantity - Purchase procedure – issues and pricing of material - Inventory control - physical verification - Periodical and perpetual Inventory.

UNIT III

LABOUR: Classification of labour - Time keeping - Preparation of pay roll - Wage payment and incentive system - idle time and overtime. Contract costing - Batch costing - Operating/Service costing

UNIT IV

OVER HEAD: Meaning and classification of overheads - Steps in overhead accounting - Absorption of overhead cost, difference between cost allocation, apportionment and reapportionment -Predetermined overhead recovery rates.

UNIT V

Features of Process Costing - Comparison between job costing and process costing - Process losses - Inter process profit (excluding equivalent production) - Joint products and By-products. Reconciliation of cost and financial accounts

TEXT BOOK:

1. Advanced Cost Accounting. S.P. Jain & Narang, Kalyani publishers, 2008,

REFERENCE BOOKS:

1. Cost and Management Accounting, S.N. Maheshwari, Sultan Chand publishers, 2007.
2. Cost Accounting Theory, Problems and Solutions, Dr R.Ramachandran & Dr.Srinivasan, Sri Ram Publications, 2010.
3. Principles and Practices of Cost Accounting – N.K.Prasad, Syndicate Pvt. Ltd. Calcutta

100% Theory

SEMESTER I

Internal 25

External 75

COURSE TITLE: ELECTIVE I – FINANCIAL MARKETS

COURSE CODE: 13E

OBJECTIVES:

1. To enable the students to know the functioning of Indian Financial Markets and Institutions.
2. The students will be well aware of the functioning of Indian Financial Markets and Institutions

OUTCOMES:

- CO1: Gives knowledge about financial market. (k2)
 CO2: Indicate the concept of Capital Markets. (k2)
 CO3: Explain about Secondary Market. (k2)
 CO4: Discuss about the Financial Balance Sheet. (k2)
 CO5: Describe the concept of Globalization of Financial Markets. (k2)

Mapping with Program Outcomes

	<i>PO1</i>	<i>PO2</i>	<i>PO3</i>	<i>PO4</i>
<i>CO1</i>	✓			✓
<i>CO2</i>	✓			✓
<i>CO3</i>	✓			✓
<i>CO4</i>	✓			✓
<i>CO5</i>		✓		✓

CONTENTS

UNIT I

An overview of financial markets:

Financial Markets: Meaning – Functions - Types - Equity market – Debt market – Derivatives market – Commodities market - Types of investment avenues - **Money Market**: Meaning – Constituents of Money Market – Importance of Money market - Money market Instruments

UNIT II

Capital markets - Meaning and functions – Components of Capital Market – Important Capital Instruments – Equity shares, Preference shares, Debentures or bonds; **Primary Market** – Methods of Issue of Securities - Initial Public Offer (IPO), Physical shares and Demat shares - Book

Building through Online IPO - Eligibility to issue securities - Pricing of issues - Fixed versus Book Building issues - Allotment of shares - Basis of Allotment - Private Placement

UNIT III

Secondary Market:

Functions of Stock Exchange - Securities and Exchange Board of India (SEBI) - Role and functions - Depositories, Stock Price Indices, Brokers, Sub-Brokers, Foreign Institutional Investors(FIIs), Portfolio Managers, Custodians, Share Transfer Agents, Know your Client, Member Constituent Agreement, Merchant bankers, Bankers to an Issue, Debenture Trustees, Underwriters, Credit Rating Agencies, Listing, Membership, Screen-based trading, Client-code, Contract Note, Price-time priority, Price bands, Clearing and settlement, Rolling Settlement, Settlement Guarantee Fund(SGF), Margins, Investor Protection Fund(IPF), Do's and Don'ts for investors.

UNIT IV

Financial Statement Analysis

Balance Sheet - Profit and Loss Account, Stock Market Related Ratios, Simple Analysis before investing in the shares: sources of information, understanding Annual Report, Director's Report

UNIT V

Globalization of financial markets (self study) – GDR – ADR - FCCB & ECB

TEXT BOOK:

1. Basics of financial markets - **NCFM Module, NSE**

REFERENCE BOOKS

1. Management of India Financial Institution, R.M.Srivastava, Himalaya Publishing House, Bombay,
2. Indian Financial System, Khan.M.Y, Vikas Publishing House, New Delhi,
3. Financial Markets and Institutions, Dr.S.Gurusamy, Tata McGrawHill Education Private Ltd.
4. LM Bhole and Jitendra Mahakud: Financial Institutions and markets, Tata Mc Grawhill Publishers, (2009).
5. K Gupta: Nisha Agarwal and Neeti Gupta, Financial Markets and Institutions, Kalyani Publishers, (2013)
6. Keith Pilbeam: Finance and Financial Markets, Palgrave Macmillan (2005).
7. Clifford Gomez: Financial Markets, Institutions and Financial services, Prentice -Hall of India (2008)

60% Problem**SEMESTER II****Internal 25****40% Theory****External 75****COURSE TITLE: FINANCIAL MANAGEMENT****COURSE CODE: 23A****OBJECTIVES:**

1. To enable the students to acquire a sound knowledge of Financial Management.
2. On successful completion of this course, the students will understand finance functions, Cost of capital, Capital structure, Capital Budgeting, Working capital management etc.

OUTCOMES:

CO1: Understands the fundamentals of Financial Management. (k2)

CO2: Gives knowledge on the Cost of Capital. (k2)

CO3: Explain the concept of Leverages. (k2)

CO4: Discuss the Dividend policy and Financial Planning. (k4)

CO5: Explain the Working Capital Management. (k2)

Mapping with Program Outcomes

	<i>PO1</i>	<i>PO2</i>	<i>PO3</i>	<i>PO4</i>
<i>CO1</i>	✓			✓
<i>CO2</i>		✓		✓
<i>CO3</i>		✓		✓
<i>CO4</i>		✓		✓
<i>CO5</i>		✓		✓

CONTENTS**UNIT I**

Financial Management: Meaning, Scope and Objectives - Role and Functions of financial manager
 - Financial decisions - Relationship between risk and return - sources of finance - short-term and Long-term finance – Time value of money

UNIT II

Cost of Capital: Meaning and Importance - Cost of debt, Preference, Equity and retained earnings - weighted average cost of capital - capital budgeting – Importance - Techniques - ROI, payback period, ARR, IRR, NPV and discounted cash flow.

UNIT III

Leverages: Financial Leverage - Operating leverage - EBIT and EPS analysis - Theories of Capital Structure - Net Income Approach, Net operating income Approach, MM Hypothesis - Determinants of capital structure- Capitalization - **Over and Under capitalization - Merits and Demerits (self study).**

UNIT IV

Dividend policy - Forms of Dividend - Determinants of dividend policy - Dividend Theories: Walter's model - Gordon - MM's models – financial planning – objectives – factors influencing financial planning

UNIT V

Working Capital Management – Types of working capital – Determinants and Computation of Working Capital - Cash Management - Receivables Management - Inventory Management

TEXT BOOK

1. Financial Management, Dr. R.Ramachandran & Dr. R.Srinivasan, Sri Ram Publications 2010

REFERENCE BOOKS:

1. Financial Management, I M Pandey, 2004, Vikas Publishing House PVT
2. Elements of Financial Management, Dr. S.N.Maheswari, Sultan Chand & Sons, 2009
3. Financial Management, P.V.Kulkarni & B.G.Sathyaprasath, Himalaya publishing House, 2007
4. Financial Management Text , Problems and Cases, M.Y.Khan & P.K Khan, Tata McGraw Hill Publishing House 2009
5. Fundamentals of Financial Management, Prasanna Chandra, Tata Mc Graw Hills, 2004.

60% Theory**SEMESTER II****Internal 25****40% Problem****External 75****COURSE TITLE: BUSINESS RESEARCH METHODS****COURSE CODE: 23B****OBJECTIVES:**

1. To acquaint the students with the process and techniques of conducting research.
2. The course is expected to train the students to plan and execute research studies in business

OUTCOMES:

CO1: Describe the scope and significance of business research and also the research process (k2)

CO2: Discuss various sampling techniques and methods of data collection (k2)

CO3: Explain the statistical tools used in research (k3)

CO4: Analyze the various measures of central tendency (k4)

CO5: Evaluation based on test of significance (k5)

Mapping with Program Outcomes

	<i>PO1</i>	<i>PO2</i>	<i>PO3</i>	<i>PO4</i>
<i>CO1</i>	✓			✓
<i>CO2</i>		✓		✓
<i>CO3</i>		✓		✓
<i>CO4</i>		✓		✓
<i>CO5</i>		✓		✓

CONTENTS**.UNIT I**

Business Research - Meaning - Scope and Significance - Utility of Business research - Qualities of a 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. Methods of data collection - Interview schedule - Questionnaire - Observation, interview and mailed questionnaire - pilot study and final collection of data.

UNIT III

Measurement and scaling techniques - Processing and analysis of data - **Editing and coding (self study)** - Transcription and Tabulation - Statistical tools used in research - Interpretations and report writing - Types , contents and style of reports - Steps in drafting reports.

UNIT IV

Measures of Central tendency: mean, median and mode - Standard deviation - Correlation - simple, partial and multiple correlation – Rank correlation - Regression models

UNIT V

Test of significance - 't' Test - large sample and 'f' Test, Analysis of Variance (ANOVA) - Chi-square test.

TEXT BOOK:

1. Business Research Methods – Cooper Donald.R and Pamela.S, Tata Mc Graw Hill.
2. Research methodology and Techniques - C.R. Kothari, Vishwa prakashan 1999

REFERENCE BOOKS:

1. Research Methodology, P.Saravanavel, Kitab Mahel Publication, 2009.
2. Statistical methods, S P Gupta & C.P.Gupta, Sultan Chand & Sons, 2005.
3. Business Research Methodology, Srivastava, T. N. and Rego, Shailja, Tata McGraw Hill.
4. Business Research Methods, William G. Zikmund, Thomson.
5. Business Research Methods and Techniques, P.C.Mittal & Sushil Mehra, Vayu Education of India, 2008
6. Research Methodology, Ranjith Kumar, Pearson Education, 2011

100% Theory**SEMESTER II****Internal 25****External 75****COURSE TITLE: ASSET-LIABILITY AND RISK MANAGEMENT IN BANKS****COURSE CODE: 23C****OBJECTIVES:**

1. To acquire a basic knowledge of various aspects of Risk management.
2. The students will understand the different dimensions of risk and its impact.

OUTCOMES:

CO1: Outline the importance of Asset Liability Management and Risk Management (k2)

CO2: Explain the concept of Liquidity Management. (k2)

CO3: Indicate the Exchange Risk Management. (k4)

CO4: Describe Market Risk. (k4)

CO5: Explain the Operational Risk. (k4)

Mapping with Program Outcomes

	<i>PO1</i>	<i>PO2</i>	<i>PO3</i>	<i>PO4</i>
<i>CO1</i>	✓			✓
<i>CO2</i>	✓			✓
<i>CO3</i>		✓		✓
<i>CO4</i>			✓	✓
<i>CO5</i>	✓			✓

CONTENTS**UNIT I****Asset Liability Management (ALM) and Risk Management:**

Components of Bank Balance sheet – Asset liability management – Concept – Significance – Purpose and Objectives – ALM as co-ordinated Balance sheet management – Risk – Concept – Risk, Capital and Return – Banking Risk - Management of Risk

UNIT II

Liquidity management: Concept – Dimensions and Role of Liquidity and Risk Management – Measuring and Managing Liquidity risk. **Interest Rate Risk management:** Interest Rate Risk (IRR) – Concept – Essentials – Sources – Measurement techniques – Strategies for controlling IRR – Sound IRR management practices

UNIT III

Exchange Risk Management: Foreign Exchange risk – Concept – Nature – Managing foreign exchange risk – Tools and techniques. **RBI Guidelines:** ALM system in Banks - Liquidity risk – Currency Risk – Interest rate risk

UNIT IV

Market Risk: Concept – Market risk in Banks – Risk Identification - Risk Measurement and reporting. **Credit Risk:** Concept – Identification – Measurement – Controlling credit risk through Loan Review Mechanism (LRM)

UNIT V

Operational risk: Concept – Classification – Operational risk management practices – operational risk quantification. **Integrated risk management – Concept – Approaches and Challenges of integrated risk management (self study).**

TEXT BOOK

1. Risk Management - Indian Institute of Banking & Finance, Macmillan Publishers India limited, 2009

REFERENCE BOOK

1. Risk management in banking – Joel Bessis, Wiley student edition, 3rd edition
2. Commercial banking-The Management of Risk Benton E Gup and James W Kolari, Wiley Student Edition, 3rd edition
3. Credit Risk Management for Indian Banks – K. Vaidyanathan, Sage Publication

100% Theory**SEMESTER II****Internal 25****External 75****COURSE TITLE: BANKING AND INSURANCE****COURSE CODE: 23D****OBJECTIVES:**

1. To provide an understanding of the principles and practices of Banking and Insurance
2. The students will gain basic knowledge of Banking and Insurance Systems and their functions.

OUTCOMES:

CO1: Explain the concept of Banking System in India. (k2)

CO2: Understand the Functions of RBI and concepts of Non Performing Assets. (k4)

CO3: Indicate the various types of Banker- Customer Relationship. (k2)

CO4: Discuss the Various types of Insurance. (k2)

CO5: Describe the Life Insurance and General Insurance. (k2)

Mapping with Program Outcomes

	<i>PO1</i>	<i>PO2</i>	<i>PO3</i>	<i>PO4</i>
<i>CO1</i>	✓			✓
<i>CO2</i>		✓		✓
<i>CO3</i>		✓		✓
<i>CO4</i>	✓			✓
<i>CO5</i>	✓			✓

CONTENTS**UNIT I**

Structure of Banking system in India - Forms of Banking: Branch Banking, Unit Banking, Group Banking, Chain Banking, Correspondent Banking - Legal framework: Banking Regulation Act 1949 - Reserve Bank of India Act 1934

UNIT II

RBI – functions - Commercial Banks in India - functions - Non-Performing Assets (NPAs) – Concept - Classification of NPAs – Statutory liquidity ratio requirements

UNIT III

Banker - Customer Relationship - obligations and rights - KYC Norms - Deposit Products and loan products - other ancillary services: Remittances – Safe Deposit Vaults – Collection Facility –

MICR Clearing - ATMs – Credit cards and Debit Cards – Travellers’ Cheques – Gift Cheques – Ombudsman and Customer Services – **Fraud Detection and Control (self study)** – e-Banking – m-banking – Aadhaar Enabled Payment System - Unified Payment Interface - RTGS - NEFT

UNIT IV

Introduction to Insurance - Meaning and nature - Purpose - Principles of Insurance - Types of Insurance - Present State of Insurance Industry in India – IRDA – Privatization of insurance sector.

UNIT V

Life Insurance - Meaning and Importance - Types of Plans - General Insurance - Meaning and Importance – Types – Fire, Marine, Motor, Health – claim settlement – Reinsurance - meaning and methods

TEXT BOOKS:

1. “*Banking, Theory Law and Practice*” - Sundaram & Varshney, Sultan chand & sons; 2004
2. “*Insurance and Risk Management*” - Gupta P.K., Himalya Publishing House; 2004

REFERENCE BOOKS:

1. “*Banking, Theory, Law & Practice*”, Gordon.E, Natarajan.K., Himalaya Publishing House, 2003.
2. “*Principles of Banking*”, Varshney & Malhotra, Sultan Chand & Sons, 2005.
3. *Principles of Insurance*- Insurance Institute of India; 2003
4. “*Risk Management and Insurance*”, Nichaus, Harrington, McGraw Hill, 2003
7. “*Principles and Practices of Insurance*”, Mishra M.N., S. Chand and Co; 2004
8. “*Principles and Practices of Insurance*” Panda G.S., Kalyani Publications, 2004
9. Course Material of Insurance Institute of India, Mumbai

SEMESTER II**Internal 40****External 60****COURSE TITLE: COMPUTER APPLICATIONS PRACTICAL I (MS Office & Internet)****COURSE CODE: 23P****OBJECTIVES:**

1. To enable the students to learn the basic practical applications of Computers in business.
2. To enable the students to gain an in-depth skill in business automation tools.

OUTCOMES:

- CO1: Understand the software MS Word and preparation of documents with relevant process (k2)
 CO2: Designing the power point slide and apply animation effects (k3)
 CO3: Preparation of Excel sheet with business related functions. (k3)
 CO4: Creating Access database and apply commands. (k3)
 CO5: Create e-mail and collecting information from websites. (k2)

Mapping with Program Outcomes

	PO1	PO2	PO3	PO4
CO1			✓	✓
CO2			✓	✓
CO3			✓	✓
CO4			✓	✓
CO5			✓	✓

CONTENTS**General instructions:**

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

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

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

- * Distribution of internal assessment (40%)

- * 5 marks for attendance;
- * 15 Marks for model exams;
- * 5 marks for file and
- * 5 marks for practical record.
- * 10 marks for experiments

Note: (1) Student should be asked to maintain a file for the original information collected by them (photocopy) to perform the lab exercises apart from the practical record book.

Computer Application Practical - I

II Semester Practical List (MS - Office & Internet)

I. Ms Word

1. Analyse the union budget and perform the following:
 - a) Right alignment, bold the important words
 - b) Center align the second paragraph and perform italics for the important word.
 - c) Change the third paragraph in to two-column paragraph
 - d) Insert page numbers at the bottom, insert data, time and heading in the header section, Page break.
2. Identify a financial organization and prepare an organizational chart of that concern.
3. Prepare a chart showing the different elements of Indian financial system.
4. Type a cost audit report and perform the following
 - a) Use format tool bar, wizard and templates.
 - b) Numbering and bullets.
 - c) Create and apply styles to your documents.
5. Using mail merge send share allotment letter to the applicants for the share of a company.
6. Type your curriculum vitae and perform template and indent the text and take print out
7. Prepare a questionnaire (minimum 15 questions in your area of specialization finance.
 - * Use bullets and numbering
 - * Check the spelling according to British
 - * Use thesaurus to replace a word
 - * Use drop cap
8. Prepare a paper on a current topic, which is relevant to your specialization and perform the following function.
 - a. Use thesaurus command.

- b. Customize the spelling and grammar options
- c. Finding and replaying text it go to function
- d. Headers to footers, page numbers, section breaks, and columns and tablets.
- e. Use graphics for extra impact via inserting autoharps, line art object, and word art add a media clip in to your document.

II MS EXCEL

1. Prepare break-even chart using chart wizard
2. Prepare a trend analysis of a product of your own choice with year and sale figures.
3. Determine the share price index and movements of 10 companies for 10 days from the newspapers by using the statistical functions of excel and present it in a graphical form.
4. Determine correlation between demand and price of a product (minimum 10 entries).
5. Prepare a sales budget and perform the following:
 - * Create a text box frame
 - * Change the color line
 - * Make it semi transparent
 - * Change the height and width of the heading of the text box.

III MS ACCESS

1. Prepare a pay roll for employee's database of an organization with the following details
Employee Id, Employee Name, Date of birth, Department and designation, Date of appointment, Basic pay, Dearness allowance, House rent allowance and other deductions if any
 - Create font for individual employees (pay slip)
 - Create queries for different categories
 - Create a report about the total salary distribution.
2. Through the Internet collect share price of 5 companies from 5 different stock exchanges in India. Create a table access and enter the data. Create a font view for each company's share.
3. Gather price quantity description for five products and enter in access table and create an invoice in form design view.

IV MS POWER POINT

1. Gather Financial Details through Net regarding five companies and presented in a slide show with animation and transitions (speed and sound).

2. Identify the different products, its process and collect different costs involved in each process and present it by inserting clip parts, text, table and a chart.
3. Collect data on recent development in foreign exchange in India create your presentation by adding text and object to slides. Use data, slide number of other text in a slide footer. You can add, delete or modify information in the footer area of all slides by using the slide master.
4. Create a professional looking organizational chart of a financial institution. Perform the following:
 - * Choose a particular level and all levels and edit.
 - * Change the color shadows and border options on selected boxes using the box menu.
 - * Change the thickness and color of connecting lines using the lines menu

V INTERNET

1. Send an e-mail to your superior by attaching the excel data which comprises details regarding the financial performance of the company.
2. Visit any one of the stock exchange website and display the listed share prices by using excel.
3. Download the NPV calculator and do NPV calculations.
4. Visit RBI website and collect necessary publications on financial areas.

100% Theory**SEMESTER II****Internal 25****External 75****COURSE TITLE: ELECTIVE - II – FINANCIAL SERVICES****COURSE CODE: 23E****OBJECTIVES:**

1. To enable the students to know the different financial services available in the market.
2. On successful completion of this course, the students will know the various types of financial services and their mechanism.

OUTCOMES:

CO1: Indicate the concept of financial services. (k2)

CO2: Gives knowledge about Mutual Funds. (k2)

CO3: Explain about Lease Financing and Hire Purchase. (k2)

CO4: Distinguish the Factoring and Forfeiting and explain DEMAT services. (k4)

CO5: Describe the concept of Credit Rating. (k2)

Mapping with Program Outcomes

	<i>PO1</i>	<i>PO2</i>	<i>PO3</i>	<i>PO4</i>
<i>CO1</i>	✓			✓
<i>CO2</i>	✓			✓
<i>CO3</i>	✓			✓
<i>CO4</i>			✓	✓
<i>CO5</i>	✓			✓

CONTENTS**UNIT I**

Financial Services – Meaning - Importance - Types – **Growth of Financial Services in India (self study)**; NBFC – Meaning – Functions; Merchant Banking – Categories of Merchant Banker - Services – Guidelines of SEBI regarding merchant banking – Merchant banking in India

UNIT II

Mutual Funds – Concept – Structure - Mutual Fund Schemes – Regulation - Institutions Involved in Mutual Funds - UTI – Commercial Banks - Private Sector Mutual Fund - Growth of Mutual Funds in India

UNIT III

Lease financing – Meaning - Types of leases – **Problems and Prospects of Leasing (self study)** – Performance of leasing industry in India; Hire purchase – meaning - features - RBI guidelines for hire purchase – problems of hire-purchasing companies in India – Leasing Vs Hire purchase

UNIT IV

Factoring – Concept - Types – Mechanism – Benefits and Problems; Forfaiting – Concept – Mechanism – Advantages - Factoring Vs. Forfaiting; Demat services – Depository services - Role of NSDL and CDSL.

UNIT V

Credit rating – Meaning – Purpose - Procedure of rating - Advantages and Disadvantages - Institutions (CRISIL, CARE, ICRA, S&P, and Moody's) – Venture Capital – Importance – Schemes – Financing Pattern under Venture Capital - Institutions – Growth of venture capital in India.

TEXT BOOKS:

1. Essentials of Financial Services, Dr. S.Gurusamy, Tata McGraw Hill Companies, 2009
2. Financial Services, Dr.R.Shanmugham, Wiley India Private limited 2010.

REFERENCE BOOKS:

1. Financial Services, M.Y.Khan, Tata Mc. Graw Hill Publishing, 3rd Edition.
2. Financial services by B.Santhanam, Margham Publications, 2012
3. Management of Indian Financial Institution, Srivastava. R.M., Himalaya Publishing House, Bombay.
4. Management of Banking and Financial Services, Padmalatha Suresh & Justin Paul –Pearson Publications, 2010
5. Financial Institutions and Markets, L.M.Bhole & Jithendra Mahakud, Tata McGraw Hill Publication, Fifth Edition 2007
6. Indian Financial system – Vasant Desai, Himalaya Publishers
7. Indian Financial System, P N Varshney & D K Mittal, Sulthan Chand & Sons

60% Problem**SEMESTER III****Internal 25****40% Theory****External 75****COURSE TITLE: DIRECT TAXES****COURSE CODE: 33A****OBJECTIVES:**

1. To familiarize the students with the terminology and calculation of Income tax..
2. On successful completion of the course, the students will be well versed in the prevailing provisions of the Act.

OUTCOMES:

- CO1: Outline the basic conception of Income Tax. (k2)
 CO2: Gives knowledge about Computation of taxable income. (k4)
 CO3: Indicate the concept of Profits and Gains. (k4)
 CO4: Explain the Clubbing of Income. (k5)
 CO5: Describe the Assessment of Individuals. (k5)

Mapping with Program Outcomes

	<i>PO1</i>	<i>PO2</i>	<i>PO3</i>	<i>PO4</i>
<i>CO1</i>	✓			✓
<i>CO2</i>			✓	✓
<i>CO3</i>			✓	✓
<i>CO4</i>			✓	✓
<i>CO5</i>			✓	✓

CONTENTS**UNIT I**

Tax – Objectives – Income Tax Act 1961 - Definition – Basis of Charge - Residential Status – Capital and Revenue receipts – Exempted Income.

UNIT II

Computation of taxable income under various heads - Salary - House property

UNIT III

Profits and gains of Business or Profession - Capital Gain – Other Sources

UNIT IV

Clubbing of Income – Set-off and carry forward of losses – Deductions from Gross Total Income.

UNIT V

Assessment of Individuals – Procedure for Assessment – Authorities of Income Tax – Penalties and Revision –e –filing – Tax planning - concept – **Application of tax planning (self study)**

TEXT BOOK:

1. Income Tax Law & Practice, V.P.Gaur & D.B. Narang, Kalyani Publishers, 2016

REFERENCE BOOKS:

1. Direct Taxes Law and Practice, Vinod .K. Singhania, Taxmann Publications New Delhi, 2016

2. Income Tax Law and Practice Mehrothra and Goyal, Sahitya Bhavan Publication, Agra. 2016

3. Income Tax Law and Practice, Bhagawati Prasad, New Age International Publications, New Delhi. 2016

4. Direct Taxes Practice and Planning, B.B. Lai, Pearson Education, Delhi. 2016

80% Problem**SEMESTER III****Internal 25****20% Theory****External 75****COURSE TITLE: CORPORATE ACCOUNTING****COURSE CODE: 33B****OBJECTIVES:**

1. To impart knowledge on the Corporate Accounting Procedures in conformity with the provisions of the Companies Act
2. The students will understand the accounting procedures followed by Companies.

OUTCOMES:

- CO1: Indicate the concept of Issue and Reissue of Shares. (k2)
 CO2: Gives knowledge about Preparation of Financial Accounts. (k3)
 CO3: Explain about Amalgamation and Absorption. (k2)
 CO4: Describe the Preparation of Holding Company Accounts. (k3)
 CO5: Distinguish the concept of Accounts of Banking Companies and Insurance Companies. (k2)

Mapping with Program Outcomes

	<i>PO1</i>	<i>PO2</i>	<i>PO3</i>	<i>PO4</i>
<i>CO1</i>	✓			✓
<i>CO2</i>		✓		✓
<i>CO3</i>	✓			✓
<i>CO4</i>		✓		✓
<i>CO5</i>	✓			✓

CONTENTS**UNIT I**

Issue of Shares – Forfeiture of Shares – Reissue of shares – Redemption of Preference Shares

UNIT II

Preparation of Final Accounts as per Companies Act – Schedule VI – Part I and Part II- Valuation of Shares and Goodwill - Profit prior to incorporation

UNIT III

Amalgamation - Absorption (Excluding inter Company holdings)-Internal and external reconstruction (excluding scheme of reconstruction).

UNIT IV

Holding Company Accounts excluding inter company holdings - Liquidation of Companies.

UNIT V

Accounts of Banking Companies and Insurance Companies

TEXT BOOK:

1. Corporate accounting, Reddy & Murthy, Margham Publication, 2015

REFERENCE BOOKS:

1. Advanced Accountancy, Jain & Narang, Kalyani Publishers, New Delhi, 2015,
2. Corporate Accounting, R.L. Gupta & Radhasamy, Sultan Chand & Sons, New Delhi, 2014.
3. Advanced Accounting, M.C. Shukla & T.S.Grewal: S.Chand Publication

100% Theory**SEMESTER III****Internal 25****External 75****COURSE TITLE: INVESTMENT MANAGEMENT****COURSE CODE: 33C****OBJECTIVES:**

1. To enable the students to learn the basic investment concepts.
2. The students will gain knowledge of investment management, fundamental and security analysis.

OUTCOMES:

- CO1: Understand about the investment management (k2)
 CO2: Explain the details capital market and stock exchange in India (k2)
 CO3: Describe the concept fundamental and technical analysis and security evaluation (k5)
 CO4: Identify the importance investment alternatives (k2)
 CO5: Indicate the function DEMAT and describe the portfolio revision (k2)

Mapping with Program Outcomes

	<i>PO1</i>	<i>PO2</i>	<i>PO3</i>	<i>PO4</i>
<i>CO1</i>	✓			✓
<i>CO2</i>		✓		✓
<i>CO3</i>		✓		✓
<i>CO4</i>	✓			✓
<i>CO5</i>			✓	✓

CONTENTS**UNIT I**

Nature, meaning and scope of investment – Importance of investment – Factors Influencing investment – **Features of an Investment Programme (self study)** - Investment process – Risk and Return – Types of investment - Characteristics - Objectives - Types of investors - Investment vs. Gambling, Speculation, Speculation Vs. Gambling.

UNIT II

Capital Market and stock exchange in India – structure of capital market – New Issue market – stock exchanges in India – Mechanics of trading – Legal control of stock exchangers – SEBI and its role – stock market operation – security market indicators – SENSEX and NIFTY index.

UNIT III

Fundamental and Technical analysis and security evaluation: Economic Analysis – Industry analysis – Company Analysis – Technical analysis. Portfolio analysis Management: types of portfolio – portfolio selection – Risk and return .

UNIT IV

Investment alternatives: Preference and Equity shares - Bonds — LIC – Unit Trust of India – Provident funds – Mutual funds – Merchant Banking – National savings scheme.

UNIT V

Depository - Participants – DEMAT (NSDL) -Portfolio Revision: Needs and Problems – Methods of revision – formula plan for revision – constant ratio and variable ratio and plans.

TEXT BOOK

1. Investment Management - Preeti Singh, Himalaya publications

REFERENCE BOOKS

1. Investment Management -Khan & Jain,
2. Portfolio Management –Samil K.Barua, J.R.Varma and V.Raghunathan-Tata McGraw Hill.
3. Manuals of SEBI-Vabhi Kumar Jain, A Nabhi Publication.
4. Security Analysis and Portfolio Management- V.A.Avadhoni, Himalaya Publishing.
5. Investment Management - V. K. Balla, S.Chand Co ltd.

SEMESTER III**Internal 40****External 60****COURSE TITLE: COMPUTER PRACTICALS – II - TALLY****COURSE CODE: 33P****OBJECTIVES:**

1. To impart knowledge on the different accounting applications using Tally
2. To prepare financial statements using Tally

OUTCOMES:

CO1: Understand the Tally software (k2)

CO2: Execute p&l a/c and B/S (k3)

CO3: Execute business related transactions like foreign gain/loss, interest calculations etc (k3)

CO4: Prepare stock group, stock items and stock summary (k2)

CO5: Describe various vouchers like purchase order, sales order, rejection in etc (k5)

Mapping with Program Outcomes

	PO1	PO2	PO3	PO4
CO1			✓	✓
CO2			✓	✓
CO3			✓	✓
CO4			✓	✓
CO5			✓	✓

CONTENTS

1. Creating a company

Create a company with all relevant details including vat options

2. Creating ledger

Create the ledgers under appropriate predefined groups

3. Create vouchers and view profit and loss a/c and balance sheet

4. Prepare trading profit and loss account and b/s, with inventory details

5. Create stock items, stock groups, sales categories, god owns, units of measure view the stock summary:

6. Maintain bill wise details

7. Consolidation of accounts
8. Calculate forex gains/loss
9. Memo voucher
10. Cheque printing
11. Ratio analysis
12. Interest calculations
13. Create various vouchers including vat calculation for the following
 - a) Purchase order b) Sales order
 - c) Rejection out d) Rejection in
 - e) Stock journal f) Delivery note
 - g) Receipt note h) Physical stock

Work out problems from any advanced accountancy book with a minimum of 20 transactions and generate the tally reports in full.

Sample problems

1. COMPANY CREATION

Create a Company with all relevant details including VAT options

LEDGER CREATION

2. Create the ledgers under appropriate predefined groups

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

VOUCHER CREATION

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

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

Contributed capital by cash Rs 2,00,000

Cash deposited in Indian bank Rs 50,000

Credit purchases from Krishna traders Rs. 20000 invoice no 12

Credit purchases from PRAVIN traders Rs 20,000 invoice no 12

Credit purchase from KRISHNA traders Rs 20000 invoice no 14

Credit purchase from PRAVIN traders Rs 20,000 invoice no 44

Returned goods to KRISHNA traders Rs 5000 invoice no 12

Returned goods to PRAVIN traders Rs 5000 invoice no 44

Credit sales to RAVI & Co Rs 50,000 inv no 1

Credit sales to KUMAR & Co Rs 50,000 inv no 2

Cash sales Rs 20,000 inv no 3

Credit sales to RAVI & Co Rs 50,000 inv no 2

Credit sales to RAVI & Co Rs 50000 inv no 5

Goods returned by RAVI & Co Rs 5000 inv no 1

Goods returned by KUMAR & Co Rs 5000 inv no 1

Payment made by cheque to KRISHNA TRADERS Rs 30,000 ch no 505580

Payment made by cheque to PRAVIN TRADERS Rs 30,000 ch no 505592

Received cheque from: Ravi& Co and kumar & Co 75,000 each

Payments made by cash:

Paid to petty cash by cash Rs.1000

Furniture purchased Rs.20000

Salaries paid Rs. 10000

Rent Rs.4000

Electricity charges Rs.3000

Telephone charges Rs.3500

Cash purchases Rs.5000

Payments made by petty cash:

Conveyance Rs.150

Postage Rs.100

Stationeries Rs.200

Staff welfare Rs.100

Stationeries purchased from sriram & co 1500 on credit

Depreciation on furniture 10%

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

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

7-4 credit purchases from LG Limited invoice no 123

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

10-4 credit Sales to AMN invoice no 1:

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

+TNGST 4% ON TOTAL SALES

10-4 Cash Sales invoice no 2:

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

+TNGST 4% ON TOTAL SALES

CASH discount 5%

15-4 Paid cheque to LG limitedRs 2,00,000

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

Payment made by cash:

Paid to petty cash Rs 2000, Furniture Rs 15,000, Salaries Rs 10,000

Wages Rs 7,000, Carriage inward Rs 1500,

25-04 Payment made by petty cash:

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

30-4 Journal depreciate 10% on furniture:

Prepare Trading Profit and Loss Account and B/s

FINAL ACCOUNTS

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

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

INVENTORY VALUATION

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

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

Stock items:

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

Horlicks	60	70	nos
India today	10	10	nos
Lactogin	10	100	nos

MAINTAIN BILLWISE DETAILS

7. Create bill wise details from the following

Ravi commenced business with a capital of Rs 2,00,000

Purchased goods from kumar & Co Rs.15, 000 Paid in three instalments within 5 days gap

Purchased goods for cash Rs.8000

Sold goods to Ratna & co Rs. 20,000 amount to be paid in two instalment

Sold goods for cash for Rs .5000

Received cash from ratna & co Rs. 75000

Paid to kumar & co Rs. 7500

Sold goods for cash Rs.5000

CONSOLIDATION OF ACCOUNTS

8. Bharath Agencies, A Wholesaler Gives The Following Information:

Opening balances:

Capital: 20,00,000	cash at bank:	10,00,000
Cash in hand: 5,00,000	furniture:	5,00,000

Bharath agencies are dealing in stationeries. The selling prices are as follows;

Pen	Rs 35 per dozen	pencil	Rs. 30 per dozen
Ink pens	Rs 140 per dozen		

The following transactions take on a particular date:

1. Purchased 100 dozens of pens from Ravana bros. @ Rs.25 per dozen for cash
2. Purchased 200 dozens of pencils from Gughan bros.@ Rs.21.50 per dozen for credit less discount of Rs 100
3. Sold 10 dozens of pens to Dharma bros. For cash
4. Sold 10 dozens of pens to Bema bros for credit
5. Sold 50 dozens of pencils to Arjuna bros.
6. Purchased from Ravana bros 50 dozens of ink pens @ Rs.120 and by cheque.

Prepare following statements using Ex-accounting packages:

Stores ledger, Trading account, Income statement, Balance sheet

Account summary Ignore dates

FOREIGN GAINS/LOSS**9. Calculate**

01.01.2005 Purchased goods from U.K supplier 1000 £

02.01.2005 Sold goods to U.S buyer 1500

03.01.2005 Cash received from U.S buyer 1500

(Selling rate rs.46/\$)

04.02.2005 Paid cash to U.K supplier 1000

(Selling rate rs 53/ £)

Dollar \$:			Pound £:		
Std rate	- 1\$	- 43 Rs	Std rate	- 1 £	- 51 Rs
Sales rate	- 1\$	- 44 Rs	Sales rate	- 1 £	- 50 Rs
Buying rate	- 1\$	- 42 Rs	Buying rate	- 1 £	- 52 Rs

10. MEMO VOUCHER

An advance amount paid Rs 1500 given to sales executive for traveling. The actual expenses for traveling expenses for the sales is Rs 500

11. CHEQUE PRINTING

Print a cheque:

Company name on cheque: Wipro India Ltd.: name of the bank Indusind bank.

Width 168, height 76, starting location 116, distance from top 23.

12. RATIO ANALYSIS

Enter the following details comment upon the short-term solvency position of the company:

Working capital Rs 20560492

Cash 14500

Bank 18500

Debtors 518260

Creditors 429337

Sales 515252

Purchases 433310

Stock 125982

Net profit ...?

13. INTEREST CALCULATIONS

Cash deposited in Scotia bank Rs 1,00,000

Sold goods to ganesh Rs 25,000

31-12- cash deposited at Scotia bank Rs 50,000

Sold goods to ganesh 50,000

Interest parameters rate 14% per 365 days year

14. CALCULATE INTEREST

Cash deposited in SBI 1,00,000 Rs

1-12 purchased goods from suppliers Rs 20,000

Deposited in SBI Rs.50, 000

Purchased goods from suppliers Rs 40,000

Interest parameters rate 16% per 365 days year

15. DISPLAY THE INTEREST CALCULATIONS FOR THE PERIOD 1-4 TO 31-3

Ram & Co Rs 25,000

Krishna traders Rs 20,000

Interest parameters rate 12% per 365 days year

Interest parameters rate 12% and 16% for sundry creditors per 365 days year

Purchased goods from Krishna for 25,000(credit period 45 days)

Sold goods to Ram for Rs. 50,000(credit period 30 days)

Paid to Krishna the amount plus interest

Received from Ram plus interest

16. Create stock items, stock groups, stock categories, godown and units of measure.

Stock	Category	Group	Go down	Unit of measure	Std cost	Sell Price	Op. Qty	Total Value
Intel Celeron	Processor	Celeron	Mumbai	Nos.	15000	20000	2	30000
Intel Premium III	Processor	Celeron	Chennai	Nos	20000	25000	3	60000
Tally Silver	Accounting	Tally	Chennai	Nos	20000	22500	5	100000
Tally	Accounting	Tally	Chennai	Nos	42000	45000	5	210000

gold								
								400000
Date	Transactions							
9/4/2006	Intel Pentium III (3 Nos) @ 25,000 delivered to Vijay & CO, from Madras Go down.							
10/4/2006	10 Nos of Intel Celeron @ 15000 per unit received from Jayaram and Co, and sent to Madras Go down.							
12/4/2006	2Nos of Intel Premium III received from Vijay & CO, as it was not in a working position.							
13/4/2006	2Nos of Intel Celeron returned to Jayaram & Co from Madras Go down.							
14/4/2006	Physical Stock verification shows Shortage of 1 No Intel Pentium III.							

**SEMESTER III
INSTITUTIONAL TRAINING**

Each student is required to undergo training in a reputed bank, insurance company, stock broking firm, corporate office, auditor's office, service organisation or a co-operative institution for a prescribed period of thirty days during the summer vacation between the second and third semesters. After the training, each student shall submit a detailed report of the work done, to the department. There will be a Viva Voce examination based on the report submitted by the student which carries 50 marks, 40 for the report and 10 marks for Viva-Voce examination.

100% Theory**SEMESTER III****Internal 25****External 75****COURSE TITLE: ELECTIVE - III - INDIAN STOCK MARKETS****COURSE CODE: 33E****OBJECTIVES:**

1. To enable the students to understand the mechanism and functioning of Stock Exchanges in India.
2. The students will acquire knowledge in the concepts of Stock Market trading and its regulation.

OUTCOMES:

CO1: Describe about the Indian stock markets (k2)

CO2: Indicate the details legal framework for stock exchanges (k2)

CO3: Understand the concept trading mechanism at N.S.E (k2)

CO4: Identify the perception of clearing and settlement (k2)

CO5: Summarize the function of foreign stock exchanges and explain about future market operations (k2)

Mapping with Program Outcomes

	<i>PO1</i>	<i>PO2</i>	<i>PO3</i>	<i>PO4</i>
<i>CO1</i>	✓			✓
<i>CO2</i>		✓		✓
<i>CO3</i>			✓	✓
<i>CO4</i>		✓		✓
<i>CO5</i>	✓			✓

CONTENTS**UNIT I**

Indian Stock Markets: Evolution and Growth of Stock markets in India - **Functions of Stock Exchange(self study)** - Intermediaries in the secondary market – Secondary Market Mechanism - An overview of Major Stock Exchanges in India - N.S.E., B.S.E., and O.T.C.E.I.

UNIT II

Legal Framework for Stock Exchanges: The Securities Exchange Board of India Act 1992 – Definition - Powers and Functions of SEBI - SEBI (Stock Brokers and Sub Brokers) Rules and Regulations, 1992 - Stock Exchange regulatory framework under Securities contracts (Regulation) Act, 1956

UNIT III

Trading Mechanism at N.S.E.: Market Types - Order Management - Trade Management - Listing – Meaning, legal provisions, delisting – insider trading - e-IPO's - Internet stock trading

UNIT IV

Clearing and Settlement : Transaction Cycle - Settlement Process - Settlement Agencies - Risks in Settlement - Settlement Cycle - Securities & Funds Settlement - Dematerialisation and Electronic Transfer of Securities.

Stock Market Indices: Concept - types - Brief overview of BSE SENSEX and S&P CNX Nifty.

UNIT V

Future Market Operations: Introduction to Futures (Stock Futures and Index Futures) and Options (Stock options and Index options)

Foreign Stock Exchanges: NYSE –NASDAQ – Organisation and functions.

TEXT BOOK

1. Financial Markets and Institutions: Dr.S.Gurusamy, Tata McGrawHill Education Private Ltd

REFERENCE BOOKS

1. Security Analysis and Portfolio Management - Punithavathy Pandian, Vikas Publishing House Pvt. Ltd.
2. Investment and Securities Market in India - V. A. Avadhani Himalaya Publishing House.
3. Security Analysis and Portfolio Management - Prasanna Chandra, Tata McGraw-Hill.
4. A Guide to Indian Capital Market - Sanjeev Agarwal, Bharat Publishers
5. Manual of SEBI, Ravi Puliani and Mahesh Puliani - Bharat Publication
6. Financial Institutions and Markets - L.M.Bhole, Tata McGraw – Hill Publishing Company Limited.

100% Theory

SEMESTER IV

Internal 25

External 75

COURSE TITLE: INTERNATIONAL FINANCIAL MANAGEMENT

COURSE CODE: 43A

OBJECTIVES:

- 1.To enable the students to be acquainted with the intricacies and working of International Financial Markets.
2. On successful completion of this course, the students will understand international monetary system, foreign exchange market & international financial decisions.

OUTCOMES:

- CO1: Understands the fundamentals of International Financial Management. (k2)
- CO2: Gives knowledge on the Foreign Exchange Market. (k2)
- CO3: Explain the concept of International Investment decisions. (k2)
- CO4: Discuss the International Financial decisions. (k2)
- CO5: Explain the International Financial Market. (k2)

Mapping with Program Outcomes

	PO1	PO2	PO3	PO4
CO1	✓			✓
CO2		✓		✓
CO3		✓		✓
CO4		✓		✓
CO5	✓			✓

CONTENTS

UNIT I

International Financial Management - An overview - Importance - Nature and Scope - International flow of Funds - Balance of payments - International monetary system - European Monetary union – Role of international financial institutions - IMF- World Bank

UNIT II

Foreign Exchange market - Features - Spot and Forward market - Exchange Rate Mechanism - Exchange rate determination in the Spot and Forward markets - Factors Influencing Exchange Rate

– participants in foreign exchange market – arbitrage – hedging and speculation - Market for currency futures and currency options - Hedging with currency futures and options.

UNIT III

International Investment decision - Foreign Direct Investment - International Portfolio Investment - meaning - Benefits of International Portfolio Investment - Problems of International Investment

UNIT IV

International Financial decisions - 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 - Short-term and medium-term instruments - Euro bond, Euro note, Euro commercial paper, fixed and floating rate note, Euro syndicated credit - Management of short-term funds - Management of Receivables and Inventory – Factors behind the debt crisis

TEXT BOOK

1. International Financial Management, V.Sharan, Prentice-Hall of India Private Ltd.

REFERENCE BOOKS:

1. International Financial Management, A.K.Seth, Galgotia Publishing Company.
2. International Financial Management, Madura.T, Thomson DelmarLearning,2005, 7th Edition,
3. International Financial Management, P.G.Apte, Tata McGraw-Hill Publishing Company Ltd.
4. International Financial Management R.L.Varshney and S.Bhashyam, Sultan Chand & Sons.
5. International Financial Management – S.P Srinivasan, V.Janakiram, Wiley India, New Delhi
6. International Financial Management – V.A Avadhani, Himalaya publishing house

60% Problem**SEMESTER IV****Internal 25****40% Theory****External 75****COURSE TITLE: MANAGEMENT ACCOUNTING****COURSE CODE: 43B****OBJECTIVES:**

1. To acquaint the students with the Management Accounting techniques that facilitate managerial decision - making.
2. On successful completion of the course the students will have a through knowledge of Management Accounting Techniques in business decision-making

OUTCOMES:

CO1: Explain the concept of management accounting and compare with other accounting (k2)

CO2: Prepare the ratio analysis and standard costing. (k3)

CO3: Analyze the concept of fund flow statement and cash flow statement (k5)

CO4: Judging business decisions by applying marginal costing (k5)

CO5: Analyze the different budgets in business (k4).

Mapping with Program Outcomes

	<i>PO1</i>	<i>PO2</i>	<i>PO3</i>	<i>PO4</i>
<i>CO1</i>		✓	✓	✓
<i>CO2</i>		✓		✓
<i>CO3</i>		✓		✓
<i>CO4</i>		✓		✓
<i>CO5</i>	✓			✓

CONTENTS**UNIT I**

Management Accounting: Meaning - Scope - Functions - Objectives - Importance - Limitations - **Distinction between Financial Accounting and Management Accounting (self study)** - Relationship between Cost and Management Accounting - Tools and Techniques of Management Accounting -Financial statement Analysis and Interpretation.

UNIT II

Ratio Analysis - Meaning - Advantages- Limitations - Classification – Liquidity – Efficiency - Long-term Financial position - Profitability - Standard costing and variance Analysis (Material and Labour only) - Advantages and Limitations of standard costing.

UNIT III

Funds Flow statement - Meaning and concept of Funds and Flow of Funds - Importance or uses of Funds Flow statements - Limitations - Schedule of changes in working capital -Preparation of Funds Flow statement - Cash Flow statement - Comparison between Funds Flow statement and Cash Flow statement - uses of Cash Flow statement - Limitations

UNIT IV

Marginal Costing - Definition of Marginal cost and Marginal Costing - Advantages- Limitations - Break-Even Analysis - Cost-volume-profit Analysis - Application of Marginal costing for Business Decision making.

UNIT V

Budgeting and Budgetary control - Meaning- Definition - Objectives of Budgetary control - Essentials of Budgetary control - Advantages - Limitations - Classification and Types of Budgets - Sales, Production Cost, Purchase, Cash and Flexible Budget

TEXT BOOK

1 Management Accounting - R.K.Sharma & Shashi k.Gupta, Kalyani Publishers

REFERENCE BOOKS:

1. Management Accounting - S.N.Maheswari, Sultan Chand & Sons, 2007.
2. Accounting for Decision Making and control:- Jerold. I. Zimmermann, McGraw-Hill, 2010
3. Management Accounting Theory Problems & Solutions - Dr.R.Ramachandran & Srinivasan, Sri Ram Publications 2010
4. Management Accounting - Manmohan Goyal - Shakithabhavan Publication, Agra
5. Management Accounting - T.S.Reddy & Y Hari Prasad Reddy, Margham Publications
6. Management Accounting - Khan & Jain, Tata McGraw-Hill

100% Theory

SEMESTER IV

Internal 25

External 75

COURSE TITLE: INDIRECT TAXES

COURSE CODE: 43C

SUBJECT DESCRIPTION: This subject aims to provide knowledge on the Indirect Tax.

OBJECTIVES:

1. To familiarize the students with the major indirect tax enactments and provisions affecting a business.
2. The students will be familiar with the concepts of Indirect taxes and amendments in the various Indirect tax provisions.

OUTCOMES:

- CO1: Outline the Central Excise Act 1944. (k2)
- CO2: Gives knowledge about Customs Act 1962. (k2)
- CO3: Indicate the concept of Central Sales Tax 1956. (k2)
- CO4: Explain the Value Added Tax. (k2)
- CO5: Describe the Service Tax and GST. (k2)

Mapping with Program Outcomes

	<i>PO1</i>	<i>PO2</i>	<i>PO3</i>	<i>PO4</i>
<i>CO1</i>		✓		✓
<i>CO2</i>		✓		✓
<i>CO3</i>			✓	✓
<i>CO4</i>		✓		✓
<i>CO5</i>			✓	✓

CONTENTS

UNIT I

Central Excise Act 1944: Meaning - Definitions – types of excise duty – collection/ payment of excise duty: Based on removal of goods, under TRE challan, under protest and through personal ledger account – clearance of goods: physical control, compounded levy scheme and self assessment procedure (SAP) – classification and valuation of excisable goods – registration procedure – powers of central excise officers – penalties and punishments

UNIT II

Customs Act 1962: objectives of customs duties – **similarities and differences between excise duty and customs duty(self study)** – types of customs duty – valuation of goods – customs valuation rules 1988 – clearance of goods - warehousing – Baggage rules – Powers of Customs Officers – Penalties and Offences.

UNIT III

Central Sales Tax Act 1956: meaning – objectives – features – sale or purchase in the course of interstate trade - sale or purchase in the course of export or import – procedure for registration – restriction on levy of tax on declared goods – exemptions from central sales tax - Levy and Collection of tax – offences and penalties.

UNIT IV

Value Added Tax (VAT) – Meaning – definitions – salient features of state VAT act - Scope – Objectives – Importance – Assessment. GST –meaning, salient features of the constitution (122nd amendment) Bill 2014 , administration , registration , benefits, rates of tax

UNIT V

Service Tax – meaning – Nature & Scope – Taxable services – service provider and service receiver - Procedure for Registration – Assessment – Appeals – Offences & Penalties.

TEXT BOOK

1. Business Taxation, Dinakar Pagare, Sultan Chand & Sons

REFERENCE BOOKS:

1. Taxman, Vinod K Singhana, Taxman Publication, 2008.
2. Indirect Taxation, P.Radhakrishnan, Kalyani Publishers - 2009

100% Theory**SEMESTER IV****Internal 25****External 75****COURSE TITLE: CORPORATE GOVERNANCE****COURSE CODE: 43D****OBJECTIVES:**

1. To enable the students to know Business ethics and emerging trends.
2. On successful completion of the course the students will be well versed in the concept of corporate governance in Indian and global context

OUTCOMES:

- CO1: Understand the Concepts of Corporate Governance.(k2)
 CO2: Gives knowledge about Corporate Financial Disclosure and Business Ethics. (k2)
 CO3: State the Board Characteristics and Shareholder activism. (k2)
 CO4: Summarize about CSR and Major Corporate Failures. (k4)
 CO5: Describe the Intellectual Property Rights. (k2)

Mapping with Program Outcomes

	<i>PO1</i>	<i>PO2</i>	<i>PO3</i>	<i>PO4</i>
<i>CO1</i>	✓			✓
<i>CO2</i>		✓		✓
<i>CO3</i>		✓		✓
<i>CO4</i>			✓	✓
<i>CO5</i>	✓			✓

CONTENTS**.UNIT I****Concepts of Corporate Governance**

Corporate Governance – Meaning & definition – Need for Corporate Governance – **Principles of corporate governance (self study)** – Structure and Process – Code of Corporate Governance – Factors influencing quality of Corporate Governance – Improving the efficiency of Corporate Governance

UNIT II

Corporate Financial Disclosure & Business ethics:

Corporate disclosure – Disclosure norms & Investor’s interest – Corporate financial disclosure – Transparency in financial disclosure – Financial and non - financial disclosure – CII Code of desirable disclosure – Business ethics & corporate sector – Corporate culture & Ethical climate.

UNIT III

Board Characteristics and shareholder activism:

Board of Directors – Role & Responsibility of a good board – Status of Chairman – Code of conduct for Directors – Committees of the board – Management Committees – Audit committee – Risk Management committee – Committee for monitoring fraud – shareholders committee – Customer service committee – shareholders activism – shareholder meeting – share transfer system – listing of shares – Dematerialization of shares.

UNIT IV

Whistle blowing and Corporate Governance: Concept - Types of Whistle-blowers - Whistle-blower Policy - the Whistle-Blower Legislation across Countries

Major Corporate Failures – Maxwell communication corporation (UK), Enron (USA), Vivendi (France), Satyam computer services ltd (India), Kingfisher ltd (India) - common governance problems noticed in various corporate failures, **Corporate Social Responsibility (CSR):** Meaning - corporate philanthropy - CSR through triple bottom line - CSR and corporate governance - CSR models

UNIT V

Intellectual Property Rights : Meaning of Intellectual property - Role of Intellectual Property in Growth, Development, Trade and Commerce - Types of IPR : Trademarks Basic, Copyright Basics, Trade Secrets, Geographical Indications, Semi Conductors and Integrated Circuits, Industrial Design - Objectives of intellectual property law -- Trademark: Statutes - legislations covering IPRs in India-International Agreements

TEXT BOOK:

1. Corporate Governance, Arya, Tandon & Vashist, 2006, Deep & Deep Publication Pvt. Ltd. New Delhi.

REFERENCE BOOKS:

1. Creating Excellence in the Board Room, Thomas, Cohn, J. Couson, 2005, Tata Mc Graw Hill, New Delhi.
2. International Corporate Governance, Trocko, Rober, I 2005, Prentice Hall, Singapore.
3. Corporate Governance, Kesho Prasad, 2006, Prentice – Hall of India Pvt. Ltd. New Delhi.
4. Corporate Governance (Indian Edition), Mallin, Christine A., Oxford University Press, New Delhi.
5. Corporate Responsibility, Blowfield, Michael, and Alan Murray, Oxford University Press.
6. Corporate Governance, Business Ethics & CSR, Sharma, J.P., Ane Books Pvt Ltd, New Delhi.
7. Corporate Governance and Social Responsibility of Business, Sharma, J.P., Ane Books Pvt. Ltd, New Delhi.

SEMESTER IV

SUBJECT TITLE: PROJECT WORK

Each student is required to submit a project report at the end of the fourth semester. They have to select a topic for the project in the third semester itself. Project can be a topic or relating to a particular industry or company. Project must be relating to the field of commerce like banking, finance, marketing, HR etc. The students have to appear for Viva-Voce examination at the end of the fourth semester which carries 100 marks, 60 marks for project report and 40 marks for Viva Voce. The project report shall be valued by two examiners – one valuation by supervisor / guide and another valuation by external examiner and VIVA VOCE examination will be conducted. Results are to be published along with other papers.

100% Theory**SEMESTER IV****Internal 25****External 75****COURSE TITLE: ELECTIVE IV - DERIVATIVES****COURSE CODE: 43E****OBJECTIVES:**

1. To enable the students to know the nature of the various Derivative instruments.
2. The students will gain knowledge on the types of derivative instruments, their mechanism and valuation models.

OUTCOMES:

- CO1: Define the concepts of derivatives and traders in derivatives market. (k2)
 CO2: Gives knowledge about options and its types. (k2)
 CO3: Understand the concept of futures and comparing futures and options. (k3)
 CO4: Summarize the SWAPS concept. (k2)
 CO5: Indicate the conception of convertible securities and warrants. (k2)

Mapping with Program Outcomes

	<i>PO1</i>	<i>PO2</i>	<i>PO3</i>	<i>PO4</i>
<i>CO1</i>	✓			✓
<i>CO2</i>	✓			✓
<i>CO3</i>	✓			✓
<i>CO4</i>		✓		✓
<i>CO5</i>		✓		✓

CONTENTS**UNIT I**

Derivatives – Meaning – Uses – Types of Financial derivatives – **Traders in Derivatives Market (self study)** – Critiques of derivatives

UNIT II

Options: Concept – Types – Valuation – Determinants of option price – Option Pricing Models – Black- Scholes model - Binomial model – Option Market Contract Design – Option Exercise, Settlement and Assignment

UNIT III

Futures: Meaning – Types of Financial Futures Contracts – Traders in Futures market – Functions of Futures Market – Trading Mechanism – Closing a Futures position (Settlement) – Futures Vs.Options – Futures Vs.Forwards.

UNIT IV

Swaps: -Concept –Basic of SWAP structure- types - Interest rate swap - Currency swap - using SWAP to hedge interest rate and currency risk- Swaptions – credit derivatives instruments and benefits.

Unit V

Convertible Securities and Warrants

Convertible debentures: Objectives – Valuation of convertible debentures – Convertible preference shares

Warrants: Considerations for shares issued through warrants - Gearing effects - Valuating warrants - Lapse of warrants - Warrants attached to debenture - Similarities between options and warrants.

TEXT BOOK

1. Options Futures and Other Derivatives, John C. Hull
2. Financial Derivatives – Theory, concepts and problems – S.L.Gupta.

REFERENCE BOOKS

1. Derivatives and risk Management – Jayanth Rama Varma, McGraw hill education private limited, New Delhi
2. Investment Management, V.K. Bhalla, S Chand Publisher
3. The Financial and Analysis of Capital – A.J. Merrett, Allen Ykes projects
4. Financial Derivatives Theory, Concepts and Problems – S.L.Gupta, PHI learning private limited