DEPARTMENT OF COMMERCE

RATHINAM COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)

Rathinam Techzone, Pollachi Road, Eachanari, Coimbatore – 641021

Syllabus for

B.Com. Financial Services

(I, II, III & IV Semester)

2019 - 2020 Batch on-wards

Vision and Mission of the Institution:

VISION
A world renowned INDUSTRY-INTEGRATED INSTITUTION that imparts knowledge, skill, and research culture in young men and women to suit emerging young India.

MISSION
To provide quality education at affordable cost, and to maintain academic and research excellence with a keen focus on INDUSTRY-INTEGRATED RESEARCH AND EDUCATION.

MOTTO
Meaningful INDUSTRY-READY education and research by all means

Vision and Mission of the Department:

VISION
To be recognized by the stakeholders as a leader in providing quality and affordable professional accounting, finance education and computer skills in accounting to match the Industry needs.

MISSION
The Department of Commerce provides a student-centered environment that promotes academic excellence, professional and personal growth, a spirit of collegiality, and ethical and professional conduct. The department's curriculum and activities develop outstanding graduates who demonstrate the knowledge, skills, and competencies necessary to enter the accounting profession and to meet future career challenges.

Program Educational Objectives (PEO)

PEO1	:	Graduates of the programme will develop their analytical skills, financial planning, analysis, control, and professional ethics to manage financial aspects.
PEO2	:	Graduates of the programme will become a successful financial professional, analyst or advisor
PEO3	:	Graduates of the programme will possess high level of knowledge and application skills in the domain of commerce and financial skill.
PEO4	:	Graduates of the programme will in acquiring working knowledge of financial services and markets.
PEO5	:	Graduates emphasizes on comprehending economic policies and their business operations.

Mapping of Institute Mission to PEO

Institute Mission	PEO's
Analytical and professional ethics of the students will improve the quality of research for industrial era.	PEO1, PEO2
Students can improve their core competency in commerce and related field in affordable cost.	PEO3, PEO4
Knowledge of economics will help the students to undergo financial research	PEO4, PEO5
Professionalism will have strong bonds with industry	PEO1, PEO2

Mapping of Department Mission to PEO

Department Mission	PEO's
The structured and updated course curriculum develops the students' core competency level and able to become a economical critics and legal advisors.	PEO1, PEO2
Graduated can implement their knowledge and skill to progress in their core area.	PEO2, PEO4
Graduates can progress into their higher education in various fields like finance, financial service and financial markets.	PEO3, PEO5
Graduates will become successful professionals or business persons.	PEO1, PEO2

Program Outcomes (PO)

PO1	**:**	To evaluate corporate practices required for effective financial services of international businesses.
PO2	**:**	Use knowledge and skills of accounting, finance, banking and marketing in all the areas of business operations.
PO3	**:**	To evaluate multinational management of risk and return of investments.
PO4	**:**	Identify, evaluate and resolve real-time business problems with the specialized knowledge developed through practical training and also resolve the consumer problem.
PO5	**:**	To analytical ability of accounting data, financial data, and other information to solve complex and unstructured business problems.
PO6	**:**	To demonstrate evidence of logic-based problem solving, analysis-based decision making, strategic thinking, and application of business theory to solving their risk.

PO7	**:**	Employ the knowledge of financial fundamentals and marketing specialization to find solutions to complex problems in business enterprises.
PO8	**:**	Imply the cross-functional and interdependent nature of financial planning and analysis.

Correlation between the POs and the PEOs

Program Outcomes		PEO1	PEO2	PEO3	PEO4	PEO5
PO1	:	✔			✔	
PO2	:		✔	✔		✔
PO3	:	✔			✔	
PO4	:	✔	✔	✔		✔
PO5	:		✔		✔	✔
PO6	:	✔		✔	✔	
PO7	:		✔	✔		✔
PO8	:	✔	✔		✔	✔

Components considered for Course Delivery is listed below:

1. Class room Lecture / Flipped Class
2. Laboratory class and demo
3. Assignments
4. Mini Project
5. Project
6. Online Course
7. External Participation
8. Seminar
9. Internship

Mapping of POs with Course Delivery:

Program Outcomes	Course Delivery							
	1	2	3	4	5	6	7	8
PO1	✔		✔		✔			✔
PO2		✔		✔		✔		
PO3			✔		✔		✔	
PO4	✔	✔		✔				✔
PO5	✔		✔				✔	
PO6		✔		✔	✔			✔
PO7			✔			✔		✔
PO8	✔	✔			✔	✔	✔	

RATHINAM COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)

Scheme of curriculum for
B.Com. Financial Services
for the students admitted in the Batch during 2019 - 2020
Board of Studies – Commerce (UG)

S.No	Sem	Part	Type	Subject	Credit	Hour	Int	Ext	Total
1	1	I	L1	Language - I	3	5	40	60	100
2	1	II	E1	English - I	3	5	40	60	100
3	1	III	C1	Core - I - Financial Accounting - I	4	6	40	60	100
4	1	III	C2	Core - II – Financial Market and Services	4	6	40	60	100
5	1	III	A1	Allied - I - Business Economics	4	6	40	60	100
6	1	IV	AEC1	Ability Enhancement Compulsory Course – I Environmental Studies	2	2	50	0	50
7	1	VI	VAC	Value Added Course - I	2	0	100	0	100
1	2	I	L2	Language - II	3	5	40	60	100
2	2	II	E2	English for Commerce	3	5	40	60	100
3	2	III	C3	Core - III - Financial Accounting II	4	5	40	60	100
4	2	III	C4	Core - IV - Business Communication	4	4	40	60	100
5	2	III	C5	Core - V - Business Law	4	4	40	60	100
6	2	III	A2	Allied - II - Banking & Indian Financial System	4	5	40	60	100
7	2	IV	AEC2	Ability Enhancement Compulsory Course - II - Human Rights	2	2	50	0	50
8	2	VI	VAC	Value Added Course - II	2	0	100	0	100
1	3	III	C6	Core - VI - Corporate Accounting - I	5	7	40	60	100
2	3	III	C7	Core - VII - Micro Finance	4	7	40	60	100
3	3	III	C8	Core - VIII - Tally - Practical	3	6	40	60	100
4	3	III	A3	Allied - III - Business Statistics	4	6	40	60	100

5	3	IV	S1	Skill Enhancement Courses - I : Forex Services	3	5	40	60	100
6	3	4	AEC3	Ability Enhancement Compulsory Course-III - Tamil/Advanced Tamil - I/ Yoga for human excellence / Women Rights /Career Enhancement -I	2	2	50	0	50
7	3		C9	Core - IX - Industrial Training Report	3	0	50	0	50
8	3	6	VAC	Value Added Course - III	2	0	100	0	100
9	3	6	IDL	Inter Department Learning – I #	2	0	0	100	100
1	4	3	C10	Core - X - Corporate Accounting II	4	5	40	60	100
2	4	3	C11	Core - XI - Practical - SPSS	4	5	40	60	100
3	4	3	C12	Core - XII - Security Analysis and Portfolio Management	4	5	40	60	100
4	4	3	A4	Allied - IV : Company Law	4	6	40	60	100
5	4	4	S2	Skill Enhancement Courses - II : Corporate Finance	3	5	40	60	100
6	4	4	AEC4	Ability Enhancement Compulsory Course-IV : Tamil/Advanced Tamil - II/ Yoga for human excellence/Women Rights /Career Enhancement - II	2	2	50	0	50
7	4	6	VAC	Value Added Course - IV	2	0	100	0	100
8	4	6	IDL	Inter Department Learning – II #	2	2	0	100	100
1	5	3	C13	Core - XIII - Cost Accounting	4	6	40	60	100
2	5	3	C14	Core - XIV - Professional Skills	4	5	40	60	100
3	5	3	EL1	Elective - I	4	6	40	60	100
4	5	3	EL2	Elective - II	4	6	40	60	100
5	5	4	S3	Skill Enhancement Courses – III : Indian Securities Market	3	5	40	60	100
6	5	3	C15	Core - XV - Mini Project %	3	2	40	60	100
7	5	6	VAC	Value Added Course - V	2	0	100	0	100

1	6	3	C16	Core - XVI - Management Accounting	4	5	40	60	100
2	6	3	C17	Core - XVII - Goods and Service Tax	4	5	40	60	100
3	6	3	EL3	Elective - III	4	5	40	60	100
4	6	3	EL4	Elective - IV	4	5	40	60	100
5	6	3	C18	Core XVIII - Project	7	5	80	120	200
6	6	4	S4	Skill Enhancement Courses - IV : Entrepreneurial Development	4	5	40	60	100
7	6	5	EX	Extension Activity- EX %	2	0	50	0	50
TOTAL					**154**	**180**	**2120**	**2230**	**4350**

Note: Elective Subjects

S. Code	Elective Subjects
18BFS5EA	Elective - I : Financial Mangement
18BFS5EB	Elective - I : Business Finance
18BFS5EC	Elective - I : Financial Services
18BFS5ED	Elective - II : Direct Tax
18BFS5EE	Elective - II : Logistics & Supply Chain Management
18BFS5EF	Elective - II : Total Quality Management
18BFS6EA	Elective - III : Securities Operations
18BFS6EB	Elective - III : Retail Operation & Services
18BFS6EC	Elective - III : Mutual Fund Operations
18BFS6ED	Elective - IV : Business Research Methods
18BFS6EE	Elective - IV : Operation Research
18BFS6EF	Elective - IV : Human Recourse Management

INTERDEPARTMENTAL LEARNING

IDL	Sub Code	Subject
SEM 3		Financial Accounting
		Business Correspondence
		Digital Marketing
SEM 4		Stock Market
		Import & Export
		Investment Management

@ - No End Semester Examination, only Internal Exam.
# - No Internal Examination, only End Semester Exam.

Mapping of Courses and POs:

S- Strong Correlation M – Medium Correlation B – Blank

Course Code	Course Name	Program Outcomes							
		P01	PO2	P03	P04	P05	P06	P07	P08
18BFS13A	Financial Accounting I	S	S	M	S	S	M		S
18BFS13B	Financial Market and Services		S	S	M	S	S	S	S
18BFS1AA	Business Economics	M	M		S		S	M	S
18BFS23A	Financial Accounting II	S	S	M	S	S	M	S	S
18BFS23B	Business Communication	S	M	S	M		S	M	M
18BFS23C	Business Law	S		M	S	M	S	M	M
18BFS2AB	Banking and Indian Financial Systems	S	S	S	S	S	S	S	S
18BFS33A	Corporate Accounting I		M	S	S	M	M	S	M
18BFS33B	Micro Finance	S	S		S	M	S	M	S
18BFS33P	Tally - Practical	S	M	S	M	S	M		S
18BFS3AC	Business Statistics	S	S		S	M	S	M	S
18BFS3ZA	Forex Services		M	M	M	S	S	M	S
18BFS43A	Corporate Accounting II	M	S	M	M		S	S	M
18BFS43P	Practical - SPSS	S	M	S	M	S	M	M	S
18BFS43B	Security Analysis and Portfolio Management		M	S	S	M	M	S	M
18BFS4AD	Company Law	S	M	S	S	M		S	M
18BFS4ZA	Corporate Finance	M	M		S	S		M	S

Semester: I

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BFS13A	**Core-I -Financial Accounting-I**	**4**	**7**	**0**	**0**	**Theory / Practical**

Introduction :

Financial accounting is the process of preparing financial statements that companies' use to show their financial performance and position to people outside the company, Including investors, creditors, suppliers, and customers.

Course Outcome:

CO1	:	To give insight into the basic accounting concept and Prepare ledger accounts using double entry book keeping and record journal entries accordingly
CO2	:	Preparing financial statements in accordance with appropriate standards and to learn about preparation of final accounts.
CO3	:	Prepare Bank reconciliation statement from incomplete statement.
CO4	:	To learn Depreciation and its methods.
CO5	:	Explain the purpose of single entry system to understanding the accounting system properly.

Unit I: **[12 Periods]**

Meaning and scope of Accounting, Basic Accounting Concepts and Conventions - Objectives of Accounting - Double Entry Book Keeping - Journal, Ledger, Preparation of Trial Balance - Preparation of Cashbook

Unit II: **[12 Periods]**

Preparation of Final Accounts of a Sole Trading Concern - Adjustments Receipts and Payments Account, Income & Expenditure Account and Balance Sheet of Non Trading Organizations.

Unit III: **[12 Periods]**

Bank Reconciliation Statement – Errors - Classification of errors - Rectification of errors.

Unit IV: **[12 Periods]**

Depreciation - Meaning, Causes, Types - Straight Line Method - Written Down Value Method- Insurance Policy Method, Sinking Fund Method & Annuity Method.

Unit V: **[12 Periods]**

Single Entry - Meaning, Features, Defects, Differences between Single Entry and Double Entry System - Statement of Affairs Method - Conversion Method.

Textbook:

1. N.Vinayakam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy – S.Chand & Company Ltd-2009

Reference :

2. R.L.Gupta, V.K.Gupta, M.C.Shukla – Financial Accounting – Sultanchand & sons-Reprint 2016
3. T.S.Grewal – Introduction to Accountancy- S.Chand & Company Ltd., Kindle Edition.
4. Advanced Accountancy, S.N.Maheswari, T.S.Reddy, Vikas publishers -2012
5. Financial Accounting, T.S Reddy and Dr.A.Moorthy,Margham Publications -2012
6. P.C.Tulsian - Advanced Accountancy – Tata McGraw Hill Companies - 1997

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	**PO2**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**
CO1	H	H	L			H	H	L
CO2	H		L	L	H	H	H	H
CO3	L	H	L	S	H	H		L
CO4	H	L			L	L	L	L
CO5	H	H	L	L	L	H	H	L

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BFS13B	**Core-II - Financial Markets And Services**	**4**	**5**	**0**	**0**	**Theory / Practical**

Introduction :

The course provides a complete package of finance and financial services related subjects so that the students are well equipped with the functional aspects of the various types of financial products and services available in our country.

Course Outcome:

CO1	:	To Understand the role and function of the financial system.
CO2	:	Enrich their knowledge on key areas relating to management of financial products and services
CO3	:	To familiarize students about Venture Capital, Leasing.
CO4	:	To make them understand the Credit Rating system.
CO5	:	To enhance the students on Recent Trends in Financial services like Mutual Funds De-mat Services.

Unit I: **[12 Periods]**

Structure of Financial System – role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms.

Unit II: **[12 Periods]**

Financial Services: Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.

Unit III: **[12 Periods]**

Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – types of Leases – Evaluation of Leasing Option Vs. Borrowing.

Unit IV: **[12 Periods]**

Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context.

Unit V: **[12 Periods]**

Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services-need and Operations-role of NSDL and CSDL.

Textbook:

1. Bhole & Mahakud, Financial Institutions and Market, - McGraw- Hill Company, New Delhi - 2009.

Reference :

1. V.A.Avadhani, Marketing of Financial Services, Himalayas Publishers, Mumbai-2017.
2. DK Murthy, and Venugopal, Indian Financial System, I K International Publishing House -2006.
3. Anthony Saunders and MM Cornett, Financial Markets & Institutions, McGraw- Hill Company, New Delhi-2008.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	**PO2**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**
CO1	H	L	H	H		H	H	H
CO2	H	H	H	H	H	H	H	L
CO3	H	L		H	H		H	H
CO4	H	H	H	L	L	H	H	L
CO5	H	H	H	H	L	H	H	H

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BFS1AA	**Allied I : Business Economics**	**4**	**5**	**0**	**0**	**Theory / Practical**

Introduction

Business economics entails the understanding of the global economy and its connection to organizations, individuals and society and also identify the benefits and costs of a global economy.

Course Outcome:

CO1	:	To understand the basic elements of economics aspects, nature and Role and Responsibilities of a Business Economist.
CO2	:	To understand the law of demand, Demand forecasting.
CO3	:	To understand theories of profit, profit maximization and Producer's Equilibrium.
CO4	:	To understand Pricing policy under Perfect Competition Monopoly, Monopolistic Competition , Oligopoly and Pricing Objectives and Methods for production to minimize the cost and maximum the profit.
CO5	:	To estimate and analyze national income and inflationary trend.

Unit I: **[12 Periods]**

Business Economics – Meaning - Definition - Scope of Business Economics - Micro and Macro Economics - Economic Concepts Applied in Business Economics - Role and Responsibilities of a Business Economist

Unit II: **[12 Periods]**

Law of Demand - Determinants of Demand - Demand Distinctions - Indifference Curve Analysis - Consumer's Equilibrium - Elasticity of Demand - Types - Measurement - Demand Forecasting - Methods of Demand Forecasting

Unit III: **[12 Periods]**

Cost Concepts - Cost-Output Relationship - Production Function – ISO - quants - Law of Variable Proportions - Returns to Scale - Producer's Equilibrium

Unit IV: **[12 Periods]**

Market – Meaning - Market Structure - Perfect Competition – Features – Imperfect Competition – Features - Monopoly - Monopolistic Competition - Oligopoly: Cartels, Price Leadership and Price Rigidity – Pricing under Perfect and Imperfect Competition – Price Discrimination under Monopoly

Unit V: **[12 Periods]**

National Income - Definition - Concepts of National Income – Uses - Methods of Calculating National Income – Difficulties in Estimation of National Income – National Income and Economic Welfare.

Textbook:

1. Business Economics, H.L. Ahuja, Sultan Chand & Co., New Delhi, 2007.

Reference :

1. Business Economics, Dr. S. Sankaran, Margham Publications, Chennai,1991.
2. Business Economics, K.P.M Sundharam & E.N.Sundharam, Sultan Chand & Co., New Delhi, 2013.
3. Principles of Business Economics, P.N. Reddy & H.R. Appanniah, Sultan Chand & Co., New Delhi ,2003

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	**PO2**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**
CO1	H	L	H	L	L	S	L	L
CO2	L	H	L	L		H	H	L
CO3	H	L	H	H		L	L	L
CO4	L	H	L	H	H	H	L	L
CO5			H	L	L	L	H	H

Semester: II

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BFS23A	**Core III– Financial Accounting II**	**4**	**5**	**0**	**0**	**Theory / Practical**

Introduction :

Financial accounting is a specialized branch of accounting that keeps track of a company's financial transactions. Using standardized guidelines, the transactions are recorded, summarized, and presented in a financial report or financial statement such as an income statement or a balance sheet.

Course Outcome:

CO1	:	To Acquire knowledge about general aspects of business operations.
CO2	:	To understand and describe the role of accounting information system and its limitations.
CO3	:	To develop the concepts and procedures of financial reporting, including income statement, statement of retained earnings, balance sheet, and statement of cash flows.
CO4	:	To identify the basic economic events most common in business operations and be able to report the events in a generally accepted manner, including the impacts of alternative accounting methods on financial statements.
CO5	:	Locate and analyze financial data from annual reports of corporations.

Unit I: **[12 Periods]**

Depreciation - Straight line method - Written down value Method - Sinking fund Method- Insurance Method - Annuity Method.

Unit II: **[12 Periods]**

Departmental Accounts: - Basis for allocation of expenses - Inter departmental transfer at cost or selling price

Unit III: **[12 Periods]**

Royalty accounts - Single entry system

Unit IV: **[12 Periods]**

Branch accounts (Excluding Foreign Branch) - Hire Purchases Account

Unit V: **[12 Periods]**

Partnership account – Admission of a Partner – Retirement of a partner - Death of a partner - Insolvency of a partner.

Textbook:

1. Shukla & Grewal: *Advanced Accounting*, (S Chand, N.Delhi, 2000)

Reference :

2. *Financial Management*, I.M. Pandey
3. *Advanced Accountancy*, S.P.Jain & K.L.Narang
4. Gupta, R.L & Radhawsamy, M: *Advanced Accounting*, (S. Chand, N.Delhi, 2002)
5. Arulanandam & Raman: *Advanced Accounting*, (Himalaya Publ., N.Delhi, 1999)
6. Jain & Narang: *Advanced Accounting*, (Kalyani Publ., N.Delhi, 2005)

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	**PO2**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**
CO1	H	L	H	L		H	H	
CO2	H	H	L	H	H	L	L	H
CO3	H			L	H		H	L
CO4	L	H	L	H	L	L	H	L
CO5	L	H	L	H	H	H	L	H

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BFS23B	**Core IV – Business Communication**	**4**	**4**	**0**	**0**	**Theory / Practical**

Introduction :

Communication is the transmission of an idea or feeling so that the sender and receiver share the same understanding. Communication is not a mysterious process. It takes place when the ideas from your mind are transferred to another's and arrive intact, complete, and coherent.

Course Outcome:

CO1	:	To provide basic frame work on business letters and the standpoint of their relevance.
CO2	:	To gain the knowledge on employment conformation regarding communication and internal organizational communication procedure.
CO3	:	To exercise various external organsational communication procedure.
CO4	:	To draft business reports and committee reports.
CO5	:	Develop the application knowledge on various technological communication tools.

Unit I: **[12 Periods]**

Definition – Methods – Types – Principles of effective Communication – Barriers to Communication – Business Letter – Layout

Unit II: **[12 Periods]**

Kinds of Business Letters: Interview – Appointment – Acknowledgement – Promotion – Enquiries – Replies – Orders – Sales – Circular – Complaints.

Unit III: **[12 Periods]**

Bank Correspondence – Insurance Correspondence – Agency Correspondence – Correspondence with Shareholders, Directors.

Unit IV: **[12 Periods]**

Reports Writing – Agenda, Minutes of Meeting – Memorandum – Office Order – Circular – Notes

Unit V: **[12 Periods]**

Modern Forms of Communication: Fax – E-mail – Video Conferencing – Internet – Websites and their use in Business.

Textbook:

1. Rajendra Pal & J.S. Korlahalli - Essentials of Business Communication - Sultan Chand & Sons – New Delhi,2013.

Reference :

2. Shirley Taylor- Communication for Business - Pearson Publications – NewDelhi, 2018.
3. Bovee, Thill, Schatzman - Business Communication Today - Pearson Education Private Ltd – New Delhi, 2000.
4. Penrose, Rasbery, Myers- Advanced Business Communication –Bangalore, 1999.
5. Mary Ellen Guffey - Business Communication – Process and Product -International Thomson Publishing –Ohio, 2009.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	**PO2**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**
CO1	L	L	H	H	L	L	L	S
CO2	H	H			L	L	L	L
CO3	H	H	L	L	L	L	L	L
CO4	H	H	L	H	L	H	L	H
CO5	L	L	L	H			L	L

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BFS23C	**Core V - Business Law**	**4**	**4**	**0**	**0**	**Theory**

Introduction :

Business law is a wide-ranging area of the law. When we talk about business law, we're talking about the laws that cover every aspect of starting, running and closing a business. This area of law includes contracts, employment law, intellectual property, real estate, bankruptcy and many other areas of the law.

Course Outcome:

CO1	:	To familiarizes about the contract act.
CO2	:	To provide practical exposure in evaluation of breach of contract.
CO3	:	To analyze the partnership act.
CO4	:	To introduce the students about the sales act in India.
CO5	:	To provide practical exposure on bailment, guarantees and warranties.

Unit I: **[12 Periods]**

Law – Meaning – Law of Contract – Indian Contract Act-1872 – Formation -Essential elements of Valid and Void Contract – Terms of contract – Offer and Acceptance – Consideration.

Unit II: **[12 Periods]**

Types of Contracts – Breach of Contract (Sub Headings)

Unit III: **[12 Periods]**

The Indian Partnership Act, 1932 with Amendments: General Nature of Partnership Deed– Rights and duties of partners – Registration and dissolution of a firm.

Unit IV: **[12 Periods]**

Law of Sales – Sales of Goods Act 1930 – Sales Vs Agreement to Sell-Conditions and Warranties – Transfer of property – Finder of lost goods – Performance of Contract of Sale – Rights of an unpaid seller

Unit V: **[12 Periods]**

Special Contracts – Bailment – Guarantees – Contract of agency – Types – Rights – Duties of Principal and agent – Termination of Agency.

Textbook:

1. N.D Kapoor, "Business Law", Sultan Chand & Sons, New Delhi – 2005.

Reference :

2. R.S.N Pillai &Bhagavathi, "Business Law", New Delhi – 2005.
3. M.R Sreenivasan, "Business Law", Margham Publications.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	PO2	P03	P04	P05	P06	P07	P08
CO1	L	H	H	H	L	L	L	L
CO2	L	L	H	L		H	L	H
CO3	L	H		L	L		L	L
CO4		L	L	H	H	L		H
CO5	H	H	L	L	L	H	L	H

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BFS2AB	**Allied II – Banking And Indian Financial System**	**4**	**5**	**0**	**0**	**Theory / Practical**

Introduction :

The primary function of the financial system is the mobilization of savings, their distribution for industrial investment and stimulating capital formation to accelerate the process of economic growth.

Course Outcome:

CO1	:	Student will be able to gain knowledge about the banking industry.
CO2	:	To understand the financial services and its components.
CO3	:	To keep basic theories of Mutual Funds in the minds of learners.
CO4	:	To analyze various theories of Mergers and Acquisitions.
CO5	:	To understand the modern Information technology Industry and economy growth.

Unit I: **[12 Periods]**

Commercial Banking – Classification of Banks – Functions – Creation of Credit – Balance Sheet – Investment Policies – Banking Structure – Clearing Houses -Reserve Bank of India - Asset Liability Management and Non-Performing Assets.

Unit II: **[12 Periods]**

Financial Services - financial services in India, types, and importance, online trading, dematerialization and re-materialization.

Unit III: **[12 Periods]**

Mutual Funds and AMCs - mutual funds, various types of mutual funds schemes, advantages and disadvantages of investing in mutual funds, legal structure and the regulation of mutual funds in India.

Unit IV: **[12 Periods]**

Mergers and Acquisitions – Introduction of mergers and acquisitions, benefits of mergers, the procedure and theories of mergers and the legal aspects governing mergers, acquisitions and takeovers in India.

Unit V: **[12 Periods]**

E-banking - Payment system in India – Paper based, e-payments – Electronic banking – advantages – Plastic money, E-money – Forecasting of cash demand at ATMs – Security threats in e-banking.

Textbook:

1. Bhole, L.M, Financial Markets and Institutions, Tata McGraw-Hill Publishing Company, New Delhi, 2005.

Reference :

1. Khan, M.Y., Indian Financial System: Theory and practice, Vikas Publishing House, New Delhi, 2005.
2. R Keshavanathan, Banking and Insurance Management, Academic Excellence Publications, 2009.
3. DK Murthy, and Venugopal, Indian Financial System, I K International Publishing House -2006.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	**PO2**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**
CO1	H	H	H	H	H	H		L
CO2	H	H	H	H	H	H	H	H
CO3	H	H	H	H	H	H	H	H
CO4	H		L	H	H	H	H	H
CO5	H	H	L	H	L	H		H

Semester: III

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BFS33A	**Core VI - Corporate Accounting - I**	**4**	**6**	**0**	**0**	**Theory**

Introduction :

This paper covers the characteristics of the accounting environment and its financial reporting requirements for companies, and expands on advanced financial accounting issues of shares, company final accounts, managerial remunerations, valuation of goodwill and liquidations.

Course Outcome:

CO1	:	To know how the companies issue of shares forfeiture and reuses, convert their shares into Stocks
CO2	:	To acquaint students with the legal formats and special items and adjustment pertaining to Underwriting of Shares and Debentures, Valuation of Shares etc.,
CO3	:	To Understand the how profits or losses are distributed before and after incorporation of Companies.
CO4	:	To examine the companies goodwill
CO5	:	To evaluate the liquidation of companies

Unit I: **[12 Periods]**

Issue of shares: Par, Premium and Discount - Forfeiture - Reissue – Surrender of Shares – Rights Issue – Underwriting.

Unit II: **[12 Periods]**

Redemption on Preference Shares - Debentures – Issue – Redemption – Profit prior to incorporation (include all Ratios).

[12 Periods]

Unit III:

Final Accounts of Companies - Calculation of Managerial Remuneration..

[12 Periods]

Unit IV:

Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares.

Unit V: **[12 Periods]**

Liquidation of Companies - Statement of Affairs -Deficiency account.

Textbook:

1. Shukla and Grewal – Advanced Accounts - II,Sultan Chand & Sons,Volume-I,Revised Editions

Reference :

1. R.L. Gupta and Radhaswamy- Advanced Accountancy–Sultan Chand & Sons,2009
2. Jain and Narang , Advanced Accountancy, Kalyani Publishers-2014
3.Reddy & Moorthy - Corporate Accountancy - 2012

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	**PO2**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**
CO1	H	H	H		H	H	H	
CO2	H	H	H	L	H	H		L
CO3	H	H	L	L	H	H	L	L
CO4	H	H	L	L		L		
CO5	H	H		L	L	H	L	L

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BFS33B	**Core -VII Micro Finance**	**4**	**6**	**0**	**0**	**Theory / Practical**

Introduction :

The project prepares students to understand common market research activities related to micro financing. Students completing this project will be able to obtain active positions as loan officers and become facilitators in the intricate process of funding micro businesses.

Course Outcome:

CO1	:	To understand the manner in which microfinance may be utilized to accelerate the expansion of local micro businesses.
CO2	:	To Acquire communication and presentation skills to explain the project to local businesses and identify candidates.
CO3	:	To Learn how to utilize economics, business and finance skills to promote small-business success.
CO4	:	To Learn about effective teamwork.
CO5	:	To Learn how to implement analytical problem-solving skills in complex environments.

Unit I: **[12 Periods]**

Overview of Microfinance: Indian Rural financial system, introduction to Microfinance, Microfinance concepts, products, (savings, credit, insurance, pension, equity, leasing, hire-purchase service, Microfinance in kind, Micro remittances, Micro-Securitization, franchising etc.), Microfinance models (Generic models viz. SHG, Grameen, and Co-operative, variants SHG NABARD model, SIDBI model, SGSY model, Grameen Bangladesh model, NMDFC model, credit unions etc. unbranded primitive models) Emerging practices of Microfinance in India state wise cases, Emerging Global Microfinance practices. Need of Microfinance.

Unit II: **[12 Periods]**

Microfinance, Development, Income generating activities and Micro enterprise: Market (demand) analysis, financial analysis including sources. Technological analysis, Socio-economic analysis, Environmental analysis. Logical framework, Implementation & Monitoring.

Unit III: **[12 Periods]**

Credit Lending Models : Associations; Bank Guarantees Community Banking, Cooperatives, Credit Unions, Grameen Model, SHG, Individual, Intermediaries, Could be individual lenders, NGOs, micro credit programmes, and Commercial banks)

Unit IV: **[12 Periods]**

Pricing of Microfinance products: Purpose base, Activity base, Economic class base Open bidding, etc. Pricing saving products, Amount of savings base, Attendance at periodical meeting Adding to corpus. Gender issues in Microfinance and Conflict resolution in Microfinance – Client impact studies measuring impact of Microfinance and Micro enterprises.

Unit V: **[12 Periods]**

Commercial Microfinance: MFIs: Evaluating MFIs- Social and performance metrics, fund structure, value-added services The Rise of Commercial Microfinance-: Transforming NGOs. Structure of Microfinance Industry and Constraints on MFI Growth. The partnership model – MFI as the servicer

Textbook:

1. Beatriz Armendariz and Jonathan Murdoch, "The Economics of Microfinance", Prentice-Hall of India Pvt. Ltd. Delhi, 2005.

Reference :

2. Joanna Ledgerwood, "Microfinance Handbook" : an institutional and financial perspective, The World Bank, Washington, D.C.
3. Malcolm Harper, "Practical Microfinance" A training Guide for South Asia, Vistaar Publication, New Delhi.2003.
4. C.K. Prahalad, "The Market at the Bottom of the Pyramid," 2006, The Fortune at the Bottom of the Pyramid, Wharton School Publishing
5. Jorritt De Jong, et al Edited "Microfinance in Access to Government" Cambridge, 2008.

http://www.microfinancegateway.org/Microfinance Gateway contains research and publications, news, events and job listings for the microfinance industry.
http://www.mixmarket.org/MIX Market provides financial information on microfinance institutions.

1) International Public Management Journal
2) Journal of Economic Perspective,
3) The Economic Journal

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	**PO2**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**
CO1	L		H	H		L	H	L
CO2	H	L	L	L	H	H	L	H
CO3	L	H		L		L	L	L
CO4		L	H		H	H	H	H
CO5	H	H	L	L	H	H		L

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BFS33P	**Core - VIII - Tally Practical**	**4**	**0**	**0**	**6**	**Practical**

Introduction :

This course will expose students to the development and use of manual and computerized accounting systems. Students will have the opportunity to use accounting software packages to apply their accounting knowledge to real life situations.

Course Outcome:

CO1	:	To create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc.
CO2	:	To learn to maintain accounts.
CO3	:	To create Single and group ledger
CO4	:	To discuss accounting and inventory management system.
CO5	:	To make students ready with required skill for employability in the job market.

List of Computer Application in Accounting (Tally)

1. Create company in the name of "Rathinam & Co" in tally ERP 9 with VAT options.
   - ❖ Accounts with Inventory option.
   - ❖ Financial accounting year 01.04.2016 on wards.

2. To create below mentioned single ledger accounts in the books of "Rathinam & Co".

Mr. Kumar	Advertisement (Free Sample Send)
Commission Received in Advance	Bad Debit
Insurance Premium Pre-Paid	Depreciation
Advertisement (Free Samples Received)	Interest Paid
Commission Received	Provision for Doubtful Debit

3. Create multiple ledgers under appropriate predefined groups with the opening balance as on 01.04.2016 in "Rathinam & Co.

Ramesh (Sundry Debtors)	Rs. 52,000	Rent, Rates and Taxes	Rs. 3,600
Mohan (Sundry Creditors)	Rs. 22,000	Insurance premium paid on 1st January, 2016	Rs. 2,400
Cash in Hand	Rs. 10,392	Cash at SBI Bank	Rs .6,200
Furniture	Rs. 3,500	Machinery	Rs. 24,000
Motor Car	Rs. 22,000	Wages	Rs. 23,600
Purchases Sales	Rs.145,000 Rs.2,92,000	General Expenses Carriage Inward	Rs. 2,680 Rs. 2,040
Sales Returns	Rs. 2,600	Carriage outward	Rs. 1,630
Salaries	Rs. 8,420	Fuel and Power	Rs. 6,430
Opening Stock	Rs. 11,400	Rathinam & Co's Capital	Rs. 20,000
Motor Car Expenses	Rs. 6,108	Drawings	Rs. 8,000

4. M/s. Bharath Electronics is a manufacturing &trading firm of electronic goods owned by Mr. Bharath and Mr. Kannan works as an Accounting Manager. The firm uses Tally ERP 9 to record their business transactions.

Kindly guide Mr. Bharath in creating the above mentioned company in Tally ERP 9 with the name of his firm creating a user account for Mrs. Kannan giving owner right. Mr. Bharath is very much concerned about the data security and that is why he decides to adopt the following password policy:

1. Minimum length of password should be 8 with at least 2 alphabets, 1 number and one specialist character in it. (For Example: Saravanam1^)
2. Users need to change password on first login.
3. User should be provided the rights to change their passwords.

After setting password policy in Tally ERP 9, create up the above a suitable Password for Mr. Kannan.

5. Create the following Multiple Groups under Fixed Assets in the books of M/s. Bharath Electronics:

Computer	Furniture	Buildings

6. Create the below mentioned Ledgers under appropriate groups in the books of M/s. Bharath Electronics:

Mr. Awaaz's Capital A/c	Output CST@ 2%
Mr. Awaaz's Drawing A/c	Sales Return @ VAT 5%
Sales VAT @ 14.5%	Purchase Return @ VAT 5%
Output VAT @ 14.5%	CST Sales Return @ 2%
Purchase VAT @ 14.5%	CST Purchase @ 2%
Input VAT @ 14.5%	Input CST @ 2%
CST Sales @ 2%	SBI Bank

7. Create the following Multiple Ledgers under appropriate groups in the books of M/s. Bharath Electronics:

Malar & Co., (Sundry Debtors)	Furniture
Annam P. ltd., (Sundry Debtors)	Buildings
Shanmugam P. Ltd., (Sundry Creditors)	Depreciation
Lalith& Co., (Sunday Creditors)	Electricity Charges
Carriage inward	Telephone Charges
Carriage outward	Salary paid
Wages	Salary Payable
Computer	Bank Charges
Bank interest	

8. Create the following data in the books of M/s. Bharath Electronics:

a) Unit of Measurement: Nos. (Numbers), Doz. (dozen)
b) Godown: Tech Zone Godown, 16/25, Rathinam Corner, Eachanari, Coimbatore.
Under Primary. By allow storage of material option as yes.
c) Stock Categories: 15" & 17" (LG Monitor Inch wise)
d)Stock Groups :

LG Monitor	Printer	Keyboard

e) Stock Item:

LG Monitor 15"	HP Laser 1010
LG Monitor 17"	Dell Key Board
Samsung Printer	Lenova Keyboard
TVS Epson Printer	Asus Keyboard

9. Export the Balance sheet and Profit and loss Account of M/s. Bharath Electronics in excel format or Xml format and E – Mail the same to Mr. Bharath.

10. Take a print out of Cheque no. 146814 Issued 10.10.2016 to Electricity charges.

Textbook:

1.Tally ERP 10 (Power of Simplicity) Shraddha Singh and Navneet Mehra, 2014

Reference Book:

1. Learn TALLY 9 - Basic Financial Accounting Tutorial - Online
2. http://dgtalworld.com/tally/Tally%20ERP%209%20at%20a%20Glance.pdf

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	**PO2**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**
CO1	H	H	H	H	H	H	H	
CO2	H	H	L	H	H	H	H	L
CO3	H	H		H	H	H	H	
CO4	H	H	L	H	H	H	H	
CO5	H	H	H	H	H	L	H	H

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BFS3AC	**Allied III- Business Statistics**	**4**	**5**	**0**	**0**	**Theory / Practical**

Introduction :

Business statistics is the science of good decision making in the face of uncertainty and is used in many disciplines such as financial analysis, econometrics , auditing, production and operations including services improvement and marketing research".

Course Outcome:

CO1	:	To familiarizes the concept of statistics
CO2	:	To provide practical exposure on calculation of measures of average
CO3	:	To provide practical exposure on calculation of measures of correlation and irrigation
CO4	:	To introduce the students about the concept of provability
CO5	:	To provide practical exposure on calculation of trend analysis

[12 Periods]

Unit I:

The Foreign Exchange Market - Organisation – Spot Vs Forward Markets – Bid and Ask rates – Interbank Quotations – International Market Quotations – Cross Rates – Merchant Rates – FEDAI Regulations – Role of RBI

Unit II: **[12 Periods]**

Data Concession and Representation of Raw data, Attributes, Variables, Classification, Frequency curve and Ogive curves, Diagrams - Bar and Sub divided diagram, Pie chart.

Unit III: **[12 Periods]**

Measurers of Central Tendency A. M. Combined mean of two groups, Properties (Statements only), Median and Mode.

Unit IV: **[12 Periods]**

Measures of Dispersion - Absolute and 10 relative measures of dispersion, Range, Coeff. Of range Variance, S. D., Combined SD for two groups only, C V.

Unit V: **[12 Periods]**

Correlation and Regression - Correlation, types of correlation, Scatter diagram, Corr. Coefficient, regression, lines of regression (Statements only)

Textbook:

1. Statistical Methods - S. P. Gupta - 2012

Reference :

2. Fundamentals of Statistics - S. C. Gupta and V. K. Kapoor - 2016
3. Statistics (Theory Methods and Applications) - Sancheti and Kapoor – 2nd Edition
4. Quantitive Techniques in Business - Dr. A. B. Rao - 2003

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	**PO2**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**
CO1	L	H	H	H	L	L	L	L
CO2	L	L	H	L		H	L	H
CO3	H	H		L	L		L	L
CO4		L	L	H	H	L		H
CO5	H	H	L	L	L	H	L	H

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BFS3ZA	**Skilled I- Forex Services**	**3**	**5**	**0**	**0**	**Theory / Practical**

Introduction :

To enable the students to have an in-depth understanding of the principles and procedures relating to Forex markets and different types of currency derivatives and its operations.

Course Outcome:

CO1	:	To understand how the foreign Exchange Market operates
CO2	:	To understand the principles of Currency valuation
CO3	:	To explain techniques that can be used to hedge foreign exchange risk
CO4	:	To create an understanding on foreign exchange Management in India
CO5	:	To Learn how to utilize economics, business and finance skills to promote business success.

Unit I: **[12 Periods]**

The Foreign Exchange Market - Organisation – Spot Vs Forward Markets – Bid and Ask rates – Interbank Quotations – International Market Quotations – Cross Rates – Merchant Rates – FEDAI Regulations – Role of RBI

Unit II: **[12 Periods]**

Exchange Rates - Exchange rate systems – Gold Standard – Bretton Woods – Fixed Vs Floating Exchange Rate systems – Determinants of Exchange Rates – Exchange Controls.

Unit III: **[12 Periods]**

Foreign Exchange Transactions – Purchase and Sale transactions – Spot Vs Forward transactions – Forward Margins – Interbank Deals – Cover deals – Trading – Swap deals – Arbitrage Operations – Factors determining Forward margins – Different types of Foreign exchange exposers.

Unit IV: **[12 Periods]**

Ready and Forward Exchange Rates – Principle types of Ready Merchant rates – Ready rates based on cross rates – Forward exchange contracts – Execution of Forward 2 contracts – cancellation and Extensions - Dealing position – Exchange position – Cash position.

Unit V: **[12 Periods]**

Currency Derivatives – Currency Forwards – Currency Futures – Currency Options – Exchange traded transactions – Financial Swaps – Forward Rate agreements – Interest Rate Options.

Textbook:

1. Alan C Shapiro, MULTINATIONAL FINANCIAL MANAGEMENT, Prentice Hall, New Delhi

Reference :

2. Francis Cherunilam, INTERNATIONAL ECONOMICS, Tata Mc Graw Hill Pub Ltd, New Delhi
3. Ian H Giddy, GLOBAL FINANCIAL MARKETS, AITBS Publishers and Distributors, New Delhi
4. C Jeevanandam, FOREIGN EXCHANGE: PRACTICE, CONCEPTS, Sultan Chand & Sons, New Delhi
5. Vijayabhaskar P and Mahapatra B., DERIVATIVES SIMPLIFIED, RESPOSE BOOKS, Sage Publications, New Delhi

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	**PO2**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**
CO1	L	H	H	H	L	L	H	L
CO2		L		L		H	L	H
CO3	H	H	L	L	L	L		L
CO4	L	L	L	H	H	L	H	H
CO5	H	H		L	L	H	L	H

Semester: IV

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BFS43A	**Core –X – Corporate Accounting II**	**4**	**5**	**0**	**0**	**Theory / Practical**

Introduction :

This paper covers the characteristics of the accounting environment and its financial reporting requirements for companies, and expands on advanced financial accounting issues related to Holding, Banking and Company Insurance.

Course Outcome:

CO1	:	To understand the principles of Mergers and Amalgamation, Absorption
CO2	:	To know the operations of Holding companies
CO3	:	To know the Banking company accounts(New Format)
CO4	:	To understand the basic principles of Company Insurance
CO5	:	To know the standards of IFRS

Unit I: **[12 Periods]**

Accounting for Mergers and Amalgamation – Absorption and Internal Reconstruction.

Unit II: **[12 Periods]**

Holding Company Accounts - Consolidation of Balance Sheets - Contingent Liability - Unrealized Profit - Revaluation of Assets - Bonus issue and Payment of dividend.

Unit III: **[12 Periods]**

Banking Company Accounts - (New format only).

Unit IV: **[12 Periods]**

Insurance Company accounts - General Insurance and Life Insurance - Under IRDA 2000 Act (New format only)

Unit V: **[12 Periods]**

Statements of Accounts for Electricity Companies – Treatment of Repairs and Renewals – Human Resources Accounting **-** International Financial Reporting Standards (IFRS) Theoretical Aspects only.

Textbook:

1. Advanced Accounting - II, S.P. Jain & K.L. Narang, Kalian Publications, 2013

Reference :

2. Corporate Accounts - Gupta R.L. &Radhaswamy M. Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
3. Advanced Accountancy, Part-I, Dr. M.A. Arulanandam, Dr. K.S. Raman, Himalaya Publications, New Delhi.2003.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	**PO2**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**
CO1	H	H	H	L	H	H	H	
CO2	H	H	H		H	H	L	L
CO3	H	H	L	L	H	H		L
CO4	L		L		L	L	L	L
CO5	H	H	L	L		H	L	L

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BFS43P	**Core –XI – Practical - SPSS**	**4**	**0**	**0**	**5**	**Practical**

Introduction :

This practical class becomes productive by acquiring a basic understanding of SPSS. It is designed to provide students with transferable skills, to understand the uses of SPSS, as a tool to summarize and aid in the interpretation of research findings.

Course Outcome:

CO1	:	Presenting data using relevant tables, graphical displays, and summary statistics.
CO2	:	Analysing data to compare significance of difference between two or more groups: parametric and nonparametric methods.
CO3	:	Presenting data using SPSS generated graphs and summary statistics: descriptive statistics.
CO4	:	Analysing data when normality assumption for data does not hold, i.e., the data does not follow the normal distribution. The statistical methods to analyse such data are collectively known as Nonparametric methods or distribution free method: non-parametric tests.
CO5	:	Data creation, cleaning and managements.

List of Computer Application in Accounting (Tally)

1. Weight of babies (kg) below 6 months taken from a hospital record is given below. Calculate Mean, Medium, and Mode, Standard Deviation and Coefficient of Skewness and kurtosis.

3.0	4.5	4.3	2.5	3.5	2.5	4.0	4.5	6.5	5.0
4.0	5.0	4.1	4.2	4.3	4.5	3.3	3.5	3.6	5.3
5.4	5.5	5.5	5.7	5.8	5.6	5.8	5.9	6.0	3.4
6.1	6.2	6.3	5.5	6.3	6.3	7.0	4.0	3.4	5.0

2. The table below shows the hours of relief provide by to analgesic drugs in 15 patients suffering from arthritis. Is there any evidence that one drug provides longer relief than the other?

Drug **A**	3.0	2.00	3.6	2.6	7.4	3.00	16	7.00	3.3	2.00	6.8	8.5	7.00	8.00
Drug **B**	3.5	3.5	5.7	2.4	9.9	4.00	18.7	6.6	4.5	4.00	9.1	1.8	8.5	7.5

Null Hypothesis: ***Drug A and B provides similar relief***

3) The following data on blood sugar level (MG/100 ML) are obtained from a clinical lab. Analyse the variance between groups and find the effectiveness of the herbs on blood sugar level.

Normal	Diabetic	Herb 1	Herb 2
96.00	180.00	180.00	120.00
100.00	225.00	190.00	130.00
111.0	260.00	185.00	130.00
98.00	250.00	190.00	135.00
106.00	265.00	180.00	136.00
105.00	280.00	170.00	140.00

Null hypothesis: The group means are equal to one another

4) Find out correlation coefficient for the variables, age (years) and systolic blood pressure (mmHg) in man.

Age	56	42	60	50	54	49	39	62	65	70	40	53	35	38	39	37	70
BP	160	130	125	135	145	115	140	120	140	160	126	145	118	120	123	138	160

Before going into SPSS, it is important to propose a null hypothesis and alternate hypothesis.

Null Hypothesis: **(H_0) there is no correlation between age and systolic blood pressure.**

Alternate hypothesis: **(H_A) there is correlation between age and systolic blood pressure.**

5. From the followings prepare the Inventory.

Stock	Cost	Warehouse	Onsite	Total Qty	Total Value	Retail Price
Computer						
HCL	17500	1	4	5 Nos	87500	21500
ACER	17100	0	4	4 Nos	68400	24785
Accessories						
CD ROM Disk 100s	450	0	5	5 Box	2250	500
Dust Covers	35	2	8	10 Nos	350	40
USB Pen Drive	1200	0	10	10 Nos	12500	1600
Wireless Keyboard	490	10	15	25 Nos	12250	700
Wireless Mouse	250	10	10	20 Nos	5000	430
Printer						
HP Printer	8200	0	7	7 Nos	57400	9500
Laser Printer	8100	0	5	5 Nos	40500	9850
Total					**286150**	

6. From the followings prepare payroll

Capital = Rs.10, 00,000
Mano = Rs.5, 00,000
Krish = Rs.2, 00,000
Raghul = Rs.3, 00,000
Deposited into UCO Bank Rs 10,000

Employee Groups

Manager	Staffs	supervisors	Workers
Ram	Vivek	Guru	Feroz
Arun	Karthik	Babu	Raju
	Madhan	Thomas	Gokul
		Prabhu	sanjay

Pay Head	Manager	Staffs	Supervisors	Workers
Basic salary (on attendance per day)	Rs 100	RS 80	RS 75	RS.50
House rent allowance(HRA)(As computer value) <1000 2% 1000to3000 3% <3000 5%				
Dearness allowance(DA)(flat rate)(per month)Rs 100				
Provident fund (PF)(as user deadline value)Rs.50				

ATTENDENCE

Name	No of Days	Name	On attendance	Name	No of Days
Ram	23days	Guru	30 days	Feroz	31days
Arun	31days	Babu	29 days	Raju	27 days
Vivek	28 days	Thomas	27 days	Gokul	10 days
Karthik	30days	Prabhu	26 days	Sanjay	31 days
Madhan	29 days	Feroz	31 days		

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BFS43B	**Core –XII-Security Analysis and Portfolio Management**	**4**	**5**	**0**	**0**	**Theory/ Practical**

Introduction:

This course aims at developing an understanding of the changing domestic and global investment scenario in general and Indian capital market in particular with reference to availability of various financial products and operations of stock exchanges. It aims at providing an in-depth knowledge of the theory and practice of portfolio management. Important theories, techniques, regulations and certain advancements in theory of investment will be covered with an aim of helping the participants make sound investment decisions in the context of portfolio investment.

Course Outcome:

CO1		Graduates will understand the various alternatives available for investment.
CO2		Graduates will learn to measure risk and return. Find the relationship between risk and return. Value the equities and bonds. Gain knowledge of the various strategies followed by investment practitioners.
CO3		To find the relationship between risk and return. Value the equities and bonds. Gain knowledge of the various strategies followed by investment practitioners.
CO4		Graduates will Value the equities and bonds.
CO5		To gain knowledge of the various strategies followed by investment practitioners.

Unit I: **[12 Periods]**

Investment Setting : Financial and economic meaning of Investment – Characteristics and objectives of Investment – Types of Investment – Investment alternatives – Choice and Evaluation – Risk and return concepts.

Unit II: **[12 Periods]**

Securities Markets: Financial Market - Segments – Types - - Participants in financial Market – Regulatory Environment, Primary Market – Methods of floating new issues, Book building – Role of primary market – Regulation of primary market, Stock exchanges in India – BSE, OTCEI , NSE, ISE, and Regulations of stock exchanges – Trading system in stock exchanges –SEBI.

Unit III: **[12 Periods]**

Fundamental Analysis: Economic Analysis: Economic forecasting and stock Investment Decisions – Forecasting techniques. Industry Analysis : Industry classification, Industry life cycle – Company Analysis Measuring Earnings – Forecasting Earnings – Applied Valuation Techniques – Graham and Dodd's investor ratios.

Unit IV: **[12 Periods]**

Technical Analysis: Fundamental Analysis Vs Technical Analysis – Charting methods – Market Indicators. Trend – Trend reversals – Patterns - Moving Average – Exponential moving Average – Oscillators – Market Indicators – Efficient Market theory.

Unit V: **[12 Periods]**

Portfolio analysis –Portfolio Selection –Capital Asset Pricing model – Portfolio Revision – Portfolio valuation – Mutual Funds.

Textbook:

1. Prasannachandra, Investment analysis and Portfolio Management, Tata McGraw Hill, 2008..

Reference :

2. Reilly & Brown, Investment Analysis and Portfolio Management, Cengage Learning, 8th edition, 2008.
3. S. Kevin, Securities Analysis and Portfolio Management, PHI Learning, 2008.
4. Bodi, Kane, Markus, Mohanty, Investments, 6th edition, Tata McGraw Hill, 2007.
5. V.A.Avadhan, Securities Analysis and Portfolio Management, Himalaya Publishing House, 2008.
6. V.K.Bhalla, Investment Management, S.Chand & Company Ltd., 2008.
7. Portfolio Construction, Management & Protection, 3e, Strong, R.A., Thomson Learning Pvt. Limited.
8. Portfolio Management, Barua, S. K.; Raghunathan V; Varma, J R (Tata McGraw Hill Publishing Co. Ltd.)

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	**PO2**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**
CO1	L	H	H	H	L	L	L	L
CO2	L	L	H	L		H	L	H
CO3	H	H		L	L		L	L
CO4		L	L	H	H	L		H
CO5	H	H	L	L	L	H	L	H

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BFS4AD	**Allied - IV- Company Law**	**4**	**6**	**0**	**0**	**Theory/ Practical**

Introduction :

The course is designed to understand the formation, management and other activities of the companies. Important regulations pertaining to the issue of shares and the capital raising have come into force. This course aims to impart the students, the corporate management, control, possible abuses, the remedies and government regulation of corporate business and winding up of companies.

Course Outcome:

CO1	:	Students should have an understanding of the economic function of the company as a legal structure for business, the legal nature and significance of the limited liability of a company, the price paid for limited liability, the legal nature of the role of the board of directors of a company and of the legal relationships between a company's management and its various stakeholders.
CO2	:	Develop the ability to The legal principles governing the external affairs of the corporation – in particular, the contractual liability of a corporation
CO3	:	Students should be familiar with the current policy trends and developments in Company Law and of the likely impact of these trends and developments on the major topics in Company Law
CO4	:	Develop the cognitive skills to analyse evaluate and synthesize information about corporations, corporate officers, shareholders and creditors so as to identify and resolve legal and business related issues
CO5	:	To develop the ability to write clearly and concisely about Corporate Law and its application to basic Corporate Law problems

Unit I: **[12 Periods]**

Corporate personality; kinds or companies; promotion on and incorporation of companies

Unit II: **[12 Periods]**

Memorandum of association; articles of association; prospectus; shares; share capital; members; share capital - Transfer and transmission.

Unit III: **[12 Periods]**

Capital management- borrowing powers, mortgages and charges, debentures; directors, Managing director, whole time director.

Unit IV: **[12 Periods]**

Company meetings -kinds, quorum, voting, resolutions minutes; majority powers and minority rights; prevention of oppression and mismanagement.

[12 Periods]

Unit V:
Winding up - kinds and conduct

Textbook:
1. Ramaiya A.: Guide to the Companies Act; Wadhwa & co. Nagpur.

Reference :
2. Gower L.C.B: Principles of Modern Company Law; Stevens & sons, London.
3. Singh Avtar: Company Law; Eastern Book Co., Lucknow.
4. Gower & Davies, Principles of Modern Company Law
5. Taxman's Companies Act, 2013

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	**PO2**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**
CO1	L	H	H		L	H	L	L
CO2	L	L	L	L	H		L	H
CO3	H	L	L	L	L	L	H	L
CO4	L	L	L	H	L		H	L
CO5	L	L		L	H	H	L	

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
18BFS4ZA	**Skilled II – Corporate Finance**	**3**	**5**	**0**	**0**	**Theory / Practical**

Introduction :

Corporate Finance is about companies, investors, and their interaction in financial markets. Essentially, companies make decisions (how to raise capital, how to invest that capital, …) and investors react to those decisions by bidding the company's stock and bond prices up or down. During this course we will look at this interaction from the point of view of both companies and investors, with a special emphasis on companies.

Course Outcome:

CO1	:	To know the theoretical foundations and methods of corporate financial management
CO2	:	To Participate actively and cooperatively in group tasks, and assume a leadership role
CO3	:	To Standards, methods and interpretations of financial reporting
CO4	:	To evaluate critically corporate financial management practices with the aim of proposing and implementing improvements
CO5	:	To apply best practice tools and methods in corporate finance and investment management to different settings

Unit I: **[12 Periods]**

INDUSTRIAL FINANCE: Indian Capital Market – Basic problem of Industrial Finance in India. Equity – Debenture financing – Guidelines from SEBI, advantages and disadvantages and cost of various sources of Finance - Finance from international sources, financing of exports – role of EXIM bank and commercial banks – Finance for rehabilitation of sick units.

Unit II: **[12 Periods]**

SHORT TERM-WORKING CAPITAL FINANCE: Estimating working capital requirements – Approach adopted by Commercial banks, Commercial paper- Public deposits and inter corporate investments.

Unit III: **[12 Periods]**

ADVANCED FINANCIAL MANAGEMENT : Appraisal of Risky Investments, certainty equivalent of cash flows and risk adjusted discount rate, risk analysis in the context of DCF methods using Probability information, nature of cash flows, Sensitivity analysis; Simulation and investment decision, Decision tree approach in investment decisions.

Unit IV: **[12 Periods]**

FINANCING DECISION: Simulation and financing decision - cash inadequacy and cash insolvency-determining the probability of cash insolvency- Financing decision in the Context of option pricing model and agency costs- Inter-dependence of investment- financing and Dividend decisions.

Unit V: **[12 Periods]**

CORPORATE GOVERNANCE : – Corporate Governance - SEBI Guidelines- Corporate Disasters and Ethics- Corporate Social Responsibility- Stakeholders and Ethics - Ethics, Managers and Professionalism.

Textbook:

1. I.M.Pandey, Financial Management, Vikas Publishing House Pvt., Ltd., 11th Edition, 2008.

Reference :

1. Richard A.Brealey, Stewat C.Myers and Mohanthy, Principles of Corporate Finance, Tata McGraw Hill, 8th Edition, 2008
2. Brigham and Earhart, Corporate Finance - A focused Approach, Cengage Learning, 1st Edition, 2008.
3. M.Y Khan, Indian Financial System, Tata McGraw Hill, 5th Edition, 2008
4. Smart, Megginson, and Gitman, Corporate Finance, 1st Edition, 2008.
5. Krishnamurthy and Viswanathan, Advanced Corporate Finance, PHI Learning, 2008.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	**PO2**	**P03**	**P04**	**P05**	**P06**	**P07**	**P08**
CO1	L		H	H	L	L	H	L
CO2	H	L	L	L	H	H	L	H
CO3	L	H		L		L	L	L
CO4		L	H	H	H	H	H	H
CO5	H	H	L	L	H	H		L