BHARATHIAR UNIVERSITY, COIMBATORE- 641 046  
M.Com - Finance & Control  
(For the students admitted during the academic year 2010-2011 and onwards)  

SCHEME OF EXAMINATIONS : CBCS Pattern

| Study Components | Course Title                                      | Ins. hrs / week | Examinations |          |          |          |          |          |
|------------------|-------------------------------------------------|-----------------|--------------|----------|----------|----------|----------|
|                  |                                                 | Dur.Hrs | CIA | Marks | Total | Credits |
| Semester I       | Financial Markets and Institutions              | 7 | 3 | 25 | 75 | 100 | 4 |
|                  | Management Economics                             | 7 | 3 | 25 | 75 | 100 | 4 |
|                  | Financial Accounting                             | 7 | 3 | 25 | 75 | 100 | 4 |
|                  | Management Information System                    | 6 | 3 | 25 | 75 | 100 | 4 |
|                  | Elective-I                                       | 3 | 3 | 25 | 75 | 100 | 4 |
| Semester-II      | Corporate Accounting                             | 6 | 3 | 25 | 75 | 100 | 4 |
|                  | Applied Cost Accounting                          | 5 | 3 | 25 | 75 | 100 | 4 |
|                  | Business Research Methods                        | 6 | 3 | 25 | 75 | 100 | 4 |
|                  | Financial Services                               | 5 | 3 | 25 | 75 | 100 | 4 |
|                  | Computer Applications: MS Office & Internet      | 5 | 3 | 40 | 60 | 100 | 4 |
|                  | Practical-I                                      |          |          |          |        |        |        |
|                  | Elective-II                                      | 3 | 3 | 25 | 75 | 100 | 4 |
| Semester-III     | Management Accounting                            | 7 | 3 | 25 | 75 | 100 | 4 |
|                  | Financial Management                             | 7 | 3 | 25 | 75 | 100 | 4 |
|                  | Security Analysis and Portfolio Management       | 7 | 3 | 25 | 75 | 100 | 4 |
|                  | Computer Applications: Tally                     | 6 | 3 | 25 | 75 | 100 | 4 |
|                  | Practical-II                                     |          |          |          |        |        |        |
|                  | Institutional Training (Report 40 marks and Viva 10 mks.) | - | - | 50 | - | 50 | 2 |
|                  | Elective III                                     | 3 | 3 | 25 | 75 | 100 | 4 |
| Semester-IV      | International Financial Management               | 6 | 3 | 25 | 75 | 100 | 4 |
|                  | Derivatives and Risk Management                  | 6 | 3 | 25 | 75 | 100 | 4 |
|                  | Direct Taxes and VAT                             | 6 | 3 | 25 | 75 | 100 | 4 |
|                  | Project Work & Viva-Voce (Project-160 & Viva-40) (OR) | 10 | - | - | 200 | 8 |
|                  | In lieu of Project work, the following two papers may be opted. |          |          |          |        |        |        |
|                  | 1. Principles and Practice of Insurance          | 5 | 3 | (25) | (75) | (100) | (4) |
|                  | 2. Industrial Law                                | 5 | 3 | (25) | (75) | (100) | (4) |
|                  | Elective IV                                      | 3 | 3 | 25 | 75 | 100 | 4 |
|                  | **TOTAL**                                        |          |          |          |        |        | **2250**  |
|                  | **Credits**                                      |          |          |          |        |        | **90**   |
# Electives: List of Group Elective Papers: (Colleges can choose any one of the Group Papers as Electives):

1. **GROUP-A**
   1. Principles and Practice of Marketing Services
   2. Marketing of Financial Services
   3. Marketing of Health Services
   4. Travel and Hospitality Services

2. **GROUP-B**
   1. Financial Markets and Institutions
   2. Indian Stock Exchanges
   3. Futures and Options
   4. Fundamental and Technical Analysis

3. **GROUP-C**
   1. Principles of International Trade
   2. Export and Import Procedure
   3. Institutions Facilitating International Trade
   4. India’s International Trade

* In the core subjects, Number of Papers both theory and practical are included wherever applicable. Existing number of papers to be offered. However, the total credit and marks for core subjects remains the same as stated above.

@ Includes 25/40% continuous internal assessment marks for theory and practical papers respectively.

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# III Semester:

1. Industrial/Institutional Training is to be compulsory. The Student should take it up during the II Semester holidays and submit a report in the III Semester.
2. It carries 50 marks with 2 credits. Breakup for 50 marks (Only Internals)
   Report 40 marks, Viva-voce 10 marks (Department level under the chairmanship of HOD)
3. **Institution to be visited:**
   Banks, Insurance Companies, trading, manufacturing and service organizations, auditor office and other financial institutions.
4. Duration of the visit: minimum of 21 days
5. Marks for the industrial training out of 50 should be sent to the University along with the III Semester Internal marks.

# IV Semester:

1. Project Work and Viva-voce examination will be optional for the colleges. They can either opt for project or 2 theory papers in the IV semester which are given as below:
   1. Principles and Practice of Insurance
   2. Industrial Law
      a. If Project is opted by the college 200 marks with 8 credits will be awarded. The break-up of marks will be as follows: Project Work 160 mks.(80%) – Viva -40 mks.(20%)
         External Examiners will be appointed by the University for conducting the viva-voce exam along with the concerned internal examiner.
         Monthly review of the project work has to be conducted by the guide along with the head of the department for a systematic progress of the work.
      b. If the theory papers are opted instead of project work, the marks and credits will be given as other core papers i.e., CIA – 25 marks and semester exam-75 marks.

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SEMESTER – I

PAPER I: FINANCIAL MARKETS AND INSTITUTIONS

UNIT - I

UNIT – II
Banking Institutions - Commercial and Co-Operative Banks - Non-Bank Financial Institutions - Small Savings and Provident Funds - Unit Trust of India and Mutual Funds

UNIT III

UNIT - IV

UNIT - V

BOOKS FOR REFERENCE:
2. Financial Instruments and Services, Nalini Prava Tripathy, Prentice Hall of India.
3. Financial Markets and Institutions, S. Gurusamy, Vijay Nicole Imprints (P) Ltd.

PAPER II - MANAGERIAL ECONOMICS

UNIT – I
Nature and Scope of Managerial Economics in relation with other disciplines – Role and Responsibilities of Managerial Economist – Goals of Corporate Enterprises: Maximization of profit - Value of enterprise.

UNIT - II

UNIT - III
Cost and production analysis - Cost concepts – Cost and output relationship - cost control – Short run and Long run - cost functions - production functions – Break-even analysis Economics scale of production.

UNIT - IV
Pricing and output decisions in different market situations – Monopoly and duopoly competition - perfect and imperfect - pricing policies.

UNIT – V
BOOKS FOR REFERENCE:
1. Maheswari and Varshney : Managerial Economics
2. P.L.Metha : do-
3. G.S.Gupta : do –
4. D.Gopalakrishnan : do –
5. B.M.Wali & Kalkundrikar : do –

Note: Question paper shall cover 100% Theory

PAPER – III FINANCIAL ACCOUNTING

UNIT - I

UNIT - II
Measuring Business Income – Preparing Financial statement from the adjusted Trial balance – Overview of the Accounting cycle. Accounting for merchandising transactions.

UNIT-III

UNIT-IV
Accounting for non-trading concerns – Hospitals, educational Institutions etc – Accounting for share capital - Depreciation, Depletion and amortization – Bank reconciliation statement and its uses for financial control decisions.

UNIT-V

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

BOOKS FOR REFERENCE:

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PAPER – IV MANAGEMENT INFORMATION SYSTEM

UNIT – I

UNIT-II

UNIT – III

UNIT - IV
Information system for Business functions, Manufacturing and Inventory control, Marketing Information system - Human resource Information System and Geographic information system – Applications of Information Technology in E-Business, Share trading, Banking and Governance.

UNIT – V

BOOKS FOR REFERENCE:

SEMESTER II
PAPER V CORPORATE ACCOUNTING

UNIT – I
Preparation of Final accounts – Schedule VI Part I and Part II – Profit prior to incorporation – Managerial remuneration – dividend declaration out of the past and the current profits – Issue of Bonus shares – Preparation of Balance Sheet.

UNIT – II
Amalgamation – Absorption (Excluding inter –company holdings) – External reconstruction – Internal reconstruction (Excluding scheme of reconstruction).

UNIT – III
Holding company accounts excluding inter-company holdings – Liquidation of companies.

UNIT - IV
Accounts of Banking companies and Insurance Companies.
UNIT – V


BOOKS FOR REFERENCE

2. R.L.Gupta     : Advanced Accounting

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

PAPER – VI APPLIED COST ACCOUNTING

UNIT-I


UNIT-II

MATERIAL: classification and coding of materials fixation of maximum, minimum and reorder levels – Economic order quantity – Purchase procedure – Storage of materials, issue of materials pricing of material issues and returns – Inventory control physical verification – Periodical and perpetual Inventory.

UNIT-III


UNIT-IV

OVER HEAD: Meaning and classification of overheads – Classification according to function – Variability and elements – Steps in overhead accounting – Absorption of overhead cost, difference between cost allocation and apportionment and reapportionment – Predetermined overhead recovery rates.

UNIT-V

Feature of process costing – Comparison between joint costing and process costing – Process losses – Inter process profit equivalent production – Joint products and By-products. Reconciliation of cost and financial accounts – Cost ledger integrated accounts – Cost audit under companies act – Benefit of cost audit.

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

BOOKS FOR REFERENCE:

1) Horngren - Cost Accounting with Managerial Emphasis
2) Wheldon - Cost Accounting
3) Biggs - Cost Accounting
4) N.K. Prasad - Principles and Practice of Cost Accounting
UNIT – I


UNIT – II

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

UNIT – III

Measurement and scaling techniques – Processing and analysis of data – Editing and coding – Transcription and Tabulation – Statistical tools used in research – Interpretations and report writing – Types and contents and style of reports – Steps in drafting reports.

UNIT – IV


UNIT – V

Test of significance – ‘t’ Test - large sample and ‘f’ Test, test of significance for attributes, analysis of variants – Business forecasting – Exponential smoothing – Chi-square test.

BOOKS FOR REFERENCE:

1. Emory : Business Research Methods
2. Rummel & Ballaine : Business Research Methods
3. S.P. Gupta : Statistical Methods

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

UNIT – I


UNIT – II


UNIT – III

UNIT – IV


UNIT – V


Note: Question paper shall cover 100% Theory

BOOKS FOR REFERENCE:

1. Financial Services and Markets: Dr.S.Gurusamy, Vijay Nicole Imprints (P) Ltd,
4. I.M. Pandey ; Financial Management, Vikas Publishing House Pvt.Ltd.,
5. R.K. Srivastavaa ; Financial Decision Making ; Problem and Cases.

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Computer Application practical – I

(MS – Office & Internet)

For the semester II, Practical classes are to be conducted for 5 hours per week.

I. Ms Word

1. Analyse the union budget and perform the following:
   a) right alignment, bold the important words
   b) Centers align the second paragraph and perform italics for the important word.
   c) change the third paragraph into 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 toolbar, wizard and templates.
   b) Numbering and bullets.
   c) Create and apply styles to your documents.

5. Request a banker to open a current account for your business concern, using letter format.

6. Using mail merge send share allotment letter to the applicants for the share of a company.

7. Type your curriculum vitae and perform template and indent the text and take print out

8. Prepare a questionnaire (minimum 15 questions in your area of specialization finance.
   - Use bullets and numbering
   - Check the spelling according to British
   - Use thesaurus too replaces a word
   - Use drop cap

9. Prepare a table on balance of payments by using auto format table.

10. Preparing a document by using special text effects highlight a particular part of your text. Set tab stops and leaders use bullets and numbers wherever necessary. Also use symbol character map and special character page.

11. Prepare a paper on a current topic which is relevant to your specialization following function is to be performed.
   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 which are given.

3. Prepare an excel sheet under the main heading of capital and working capital as the column names and perform the following:
   - Select a column and change the number format rupees and paise format
   - Change the particular range of cells font as bold.
   - Select a row hide it
   - Use short cut key and go to sheet 3 and select a cell
4. Prepare an excel sheet under the main heading of capital & working capital as the column names

<table>
<thead>
<tr>
<th>Capital</th>
<th>Working capital</th>
</tr>
</thead>
<tbody>
<tr>
<td>Building 100000</td>
<td>Rent 15000</td>
</tr>
<tr>
<td>Software 15000</td>
<td>Salaries 15000</td>
</tr>
<tr>
<td>Ups 40000</td>
<td>Advertisement 20000</td>
</tr>
<tr>
<td>Telephone 15000</td>
<td>Stationary 5000</td>
</tr>
<tr>
<td>Internet 20000</td>
<td>Electricity 3000</td>
</tr>
</tbody>
</table>

5. Determine the share price index and movements of 10 companies for 10 days from the newspapers by using the statistical functions of excel present it in a graphical form.

6. Prepare a bin card for purchases issues made during the year by using auto format wizard

7. Prepare a cost sheet with supporting evidence as to know cost per unit of product
   ➢ Use formula function and built in functions.
   ➢ Use pivot tables and charts

8. Determine correlation between demand and price of a product (minimum 10 entries).

9. 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.

10. Using three column format type any five differences between financial management and cost accounting.

11. By using already prepared questionnaire (ms word) prepare a work sheet.

12. Collect earning per share and market price of the shares net assets value and turn over of ten different companies from the leading business dailies and enter in a table.

    Calculate the price earning per share. Copy it in to different sheets in the name of each and every company. Use copying, count functions and statistical functions.

III MS ACCESS

1. Prepare a pay roll for employee’s data base 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. Draft the questionnaire among the students regarding the preference of the product
   ➢ Create a master table a access for each and every question
   ➢ Enter the collected data with help of queries
   ➢ Identify the number of respondent in each and every category
   ➢ Create a report with the help of queries

3. through net 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 companies share.

4. Gather price quantity description for five products and enter in access table and create an invoice in form design view.

5. Gather the details regarding the receipt and payments for 6 months and by using a budget wizard. Prepare a cash budget.
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

INTERNET

1. Create your e-mail id, learn search engines and browser

2. Send an e-mail to your superior by attaching the excel data which comprises details regarding the financial performance of the company.

3. Store your e-mail message by creating new folders, move mail between folders.

4. Visit any one of the stock exchange website and display the listed share price by using excel.

5. Visit NIC website go to ministry of finance and collect information regarding economic survey and union budget.

6. Download the NPV calculator and do NPV calculations.

7. Visit RBI website and collect necessary publications on financial areas.

8. Download the TT buying and TT selling rates. Visit any one of the international capital market website and download the trend of the market and present the report.
III SEMESTER

PAPER X - MANAGEMENT ACCOUNTING

UNIT – I

UNIT – II

UNIT – III

UNIT – IV

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 of Production, Purchase and Flexible Budgets – Cash Budget – Standard costing and variance Analysis (Material and Labour only) - Advantages and Limitations of standard costing.

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

Books for Reference:

2. Management Accounting - Manmohan Goyal
3. Management Accounting - S.N.Mahe swari
5. Management Accounting - Khan & Jain
PAPER XI - FINANCIAL MANAGEMENT

UNIT – I


UNIT – II


UNIT – III


UNIT – IV


UNIT – V


Note: Question paper shall cover 60% theory and 40% problems.

Books for Reference:
1. Financial Management - Prasanna Chandra
2. Financial Management - I.M.Pandey
3. Financial Management - Khan & Jain
4. Financial Management - S.N.Maheswari
5. Financial Management - Van Horne
6. Principles of Managerial Finance - L.J.Gitman & Dr.M.Manickam
PAPER XII - SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

UNIT – I

UNIT – II

UNIT – III

UNIT – IV

UNIT – V
Portfolio revision: Needs and Problems – Methods of revision formula plan for revision constant value, constant ratio and variables plans.

Note: Question paper shall cover 100% theory.

Books for Reference:

1. Investment - Jack Clark Francis & Richard w.Taylor.
2. Investment Management - V.K.Bhalla.
PAPER XIII : APPLICATIONS PRACTICALS II (TALLY)
III Semester Practical List (Tally) TALLY

1. Create a Company with all the relevant details

CREATING LEDGERS

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)

3. Voucher types
   By using a minimum of 5 transactions for each of the following vouchers. Take transactions from any advanced accountancy book and prepare the following vouchers:
   Receipt voucher, payment voucher, contra voucher, sales voucher, purchase voucher, debit note and credit note voucher.

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 BPL in no 123:
   Fridge 100nos at Rs 800
   Table fan 100nos at Rs 1000
   Mixies 100nos at Rs 1500
   Grinders 100nos at Rs 2000
   10-4 credit Sales Ram electricals in no 1:
   Fridge 70nos at Rs 1000
   Table fan 70nos at Rs 1500
   Mixies 70nos at Rs 2000
   Grinders 70nos at Rs 2500
   +TNGST 4% ON TOTAL SALES

10-4 Cash Sales in no 2:
   Fridge 10nos at Rs 1000
   Table fan 10nos at Rs 1500
   Mixies 10nos at Rs 2000
   Grinders 10nos at Rs 2500
   +TNGST 4% ON TOTAL SALES
   CASH discount 5%
   15-4 Paid cheque to BPL Rs 2, 00,000
   15-4 Received cheque from Kelvinator Rs 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

5. From the below create unit of measurement, stock groups and stock items
Find the stock summary:
Stock items:

<table>
<thead>
<tr>
<th>Item</th>
<th>Qty</th>
<th>Rate</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>Boost</td>
<td>25</td>
<td>80</td>
<td>nos</td>
</tr>
<tr>
<td>Sports star</td>
<td>20</td>
<td>15</td>
<td>nos</td>
</tr>
<tr>
<td>Potato</td>
<td>260</td>
<td>30</td>
<td>kgs</td>
</tr>
<tr>
<td>Star dust</td>
<td>20</td>
<td>25</td>
<td>nos</td>
</tr>
<tr>
<td>The hindu</td>
<td>50</td>
<td>3.25</td>
<td>nos</td>
</tr>
<tr>
<td>Tomato</td>
<td>150</td>
<td>15</td>
<td>kgs</td>
</tr>
<tr>
<td>Fanta</td>
<td>10</td>
<td>25</td>
<td>lit</td>
</tr>
<tr>
<td>Dinamalar</td>
<td>40</td>
<td>2,50</td>
<td>nos</td>
</tr>
<tr>
<td>Coco</td>
<td>55</td>
<td>120</td>
<td>nos</td>
</tr>
<tr>
<td>Horlicks</td>
<td>60</td>
<td>70</td>
<td>nos</td>
</tr>
<tr>
<td>India today</td>
<td>10</td>
<td>10</td>
<td>nos</td>
</tr>
<tr>
<td>Lactogin</td>
<td>10</td>
<td>100</td>
<td>nos</td>
</tr>
</tbody>
</table>

MAINTAIN BILLWISE DETAILS
6. Create bill wise details
1) 1. Raja commenced business with a capital of Rs 10,000
2) 2. Purchased goods from kumar & co 15,000 Rs. Paid in three instalments within 5 days gap
3) 3. Purchased goods for cash 8000 Rs
4) 4. Sold goods to Ratna & co Rs 20,000 amount to be paid in two instalments
5) 5. Sold goods for cash for Rs 5000
6) 6. Received cash from ratna & co 7500
7) 7. Paid to kumar & co 7500
8) 8. Sold goods for cash 5000

CONSOLIDATION OF ACCOUNTS
7. Ram 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
Ram agencies are dealing in trading of pens and pencils. The selling prices are as follows;
Pen      Rs 35 per dozen
Ink pens Rs 140 per dozen
pencil   Rs. 30 per dozen
The following transactions take place on a particular date:
1. Purchased 100 dozens of pens from Ravana bros. @ Rs.25 per dozen for cash
2. Purchase 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 Tally Accounting packages:
- Stores ledger, Trading account, Income statement, Balance sheet
- Account summary Ignore dates

8. Cost categories and Cost center
Nov 1: Purchased Goods from Abc & Co -15,000
Banglore branch-5,000, Chennai branch-10,000
Allocate the cost to the products: Mouse- 7000, Keyboard- 15,000
2. Sold Goods for Cash Rs 20,000
Banglore branch-7,000, Chennai branch-13,000
Allocate the cost to the products: Mouse -9000, Keyboard 11,000
3. Paid To ABC & Co Rs 15,000
4. Salary Paid 3000 Rs to Salesman
   Mr.Raj 1600
   Mr.Ravi 1400

9. Currencies
Calculate forex value
On 1-12-sold to foreign customer 100 bags of wheat at the rate of 25$ per bag (new ref export 1 due dates 7 days)
On 15-12 received from foreign customer 2000 $ @ 39 per $ plus bank Charge 50 $ std rate 35 per $ selling rate 36 $ buying rate 37 per $
On 1-12 the rates for pounds are as follows
std rate 50 per pound : selling rate 51 per pound : buying rate 52 per pound
on 12-12 purchased from foreign supplier 200 bags of wheat @ 5 pound per bag. The rupee was being traded at Rs 52 per pound. Due days is 15 days
on 20-12 paid to the foreign supplier 1000 pounds at Rs 53 per pound bank charges incurred was Rs 2000

10. Foreign gain/loss
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/ £)

<table>
<thead>
<tr>
<th>Dollar $</th>
<th>Pound £</th>
</tr>
</thead>
<tbody>
<tr>
<td>Std rate</td>
<td>- 1$</td>
</tr>
<tr>
<td>Sales rate</td>
<td>- 1$</td>
</tr>
<tr>
<td>Buying rate</td>
<td>- 1$</td>
</tr>
<tr>
<td>Std rate</td>
<td>- 1 £</td>
</tr>
<tr>
<td>Sales rate</td>
<td>- 1 £</td>
</tr>
<tr>
<td>Buying rate</td>
<td>- 1 £</td>
</tr>
</tbody>
</table>
11. RATIO ANALYSIS

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

Working capital Rs 3000492, Cash 14500, Bank 18500, Debtors 418260
Creditors 529337, Sales 715252, Purchases 403310, Stock 225982
Net profit?

12. INTEREST CALCULATIONS

Cash deposited in Canara bank Rs 1,00,000
Sold goods to Ganesh Rs 25,000
31-12- cash deposited at Canara bank Rs 50,000
Sold goods to Ganesh 50,000
Interest parameters rate 16% per 365 days year

13. Calculate Interest

Cash deposited in SBI Rs.1,00,000
Purchased goods from suppliers Rs 20,000 on 1st December
Deposited in SBI Rs.50,000
Purchased goods from suppliers Rs 40,000
Interest parameters rate 16% per 365 days year

14. Create accounting vouchers for the following:

<table>
<thead>
<tr>
<th>Date</th>
<th>Transaction</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1/04/2004</td>
<td>Cash withdrawn from Indian Bank</td>
<td>10,000</td>
</tr>
<tr>
<td>2/04/2004</td>
<td>Office rent Paid by Cheque(ch.No:456797)</td>
<td>5000</td>
</tr>
<tr>
<td>2/04/2004</td>
<td>Telephone Bill paid by Cheque(ch No:456798)</td>
<td>2500</td>
</tr>
<tr>
<td>2/04/2004</td>
<td>Service Charge received from a customer Ramesh by Cash.</td>
<td>1000</td>
</tr>
<tr>
<td>2/04/2004</td>
<td>Hardware Sales made in cash.</td>
<td>25,000</td>
</tr>
<tr>
<td>5/04/2004</td>
<td>Salary paid to Mr.Siva by cheque(Ch No:3479289)</td>
<td>3000</td>
</tr>
<tr>
<td>6/04/2004</td>
<td>Conveyances Paid to Staff by Cash.</td>
<td>1000</td>
</tr>
<tr>
<td>6/04/2004</td>
<td>Electricity Bill paid by cash.</td>
<td>2500</td>
</tr>
<tr>
<td>7/04/2004</td>
<td>Software purchases made form Zee and co is the 10% local sales tax.</td>
<td>38,500</td>
</tr>
<tr>
<td>8/04/2004</td>
<td>Hardware sales made to Visa &amp; co.</td>
<td>26,000</td>
</tr>
</tbody>
</table>
IV SEMESTER
PAPER XIV - INTERNATIONAL FINANCIAL MANAGEMENT

UNIT – I

UNIT – II

UNIT – III

UNIT – IV

UNIT – V

Note: Question paper shall cover 100% theory.

Books for Reference:

PAPER XV - DERIVATIVES AND RISK MANAGEMENT

UNIT – I

UNIT – II

UNIT – III
UNIT – IV

UNIT – V

Note: Question paper shall cover 100% Theory.

Books for Reference:
2. Financial Management – P.V. Kulkarni & B.G. Sathya Prasad
4. Multinational Financial Management – Alan Shapiro

PAPER XVI - DIRECT TAXES AND VAT

UNIT – I

UNIT – II
Computation of Salary – Computation of Income from House property

UNIT – III
Computation of Profit and Gains and Business or Profession – Capital Gain.

UNIT – IV
Computation of Income from other Sources, Set-off and carry forward of losses – Deductions u/s Section 80 – computation of Total Income – Assessment of Individuals.

UNIT – V
VAT, Meaning objectives – types of VAT - Methods of computing VAT. Advantages of VAT and Disadvantages of VAT - Role of Government in Promotion of VAT in India.

Note: Question paper shall cover 40% theory and 60% problems.

Books for Reference:
1. Income Tax Law & Practice - Gaur & Narang
2. Income Tax Law & Practice - Dr.H.C.Mehorotra
3. Tax Laws - Dingar Pagare
4. Income Tax - Bhagavathi Prasad
5. Direct Taxes - B.B.Lal

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Paper XVII – Project Work & Viva Voce.
(OR)
1. Principles and Practice of Insurance
2. Industrial Law

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1. Principles and Practice of Insurance

UNIT-I

UNIT-II

UNIT-III

UNIT-IV

UNIT-V

Reference Books:

2. INDUSTRIAL LAW

UNIT-I

UNIT-II

UNIT-III

UNIT-IV

UNIT-V

Reference Books:

1. N.D.Kapoor – Industrial Law
4. S.MShukla and R.N.Saxena – Industrial Law
5. P.P.S.Gogna – Business and Industrial law
# Electives: List of Group Elective Papers:

(Colleges can choose any one of the Group Papers as Electives):

1. **GROUP-A**
   1. Principles and Practice of Marketing Services
   2. Marketing of Financial Services
   3. Marketing of Health Services
   4. Travel and Hospitality Services

2. **GROUP-B**
   1. Financial Markets and Institutions
   2. Indian Stock Exchanges
   3. Futures and Options
   4. Fundamental and Technical Analysis

3. **GROUP-C**
   1. Principles of International Trade
   2. Export and Import Procedure
   3. Institutions Facilitating International Trade
   4. India’s International Trade
GROUP-A

1. Principles and Practice of Marketing of Services
2. Marketing of Financial Services
3. Marketing of Health Services
4. Travel and Hospitality services

SEMESTER I

Paper I – Principles and Practice of Marketing of Services

Unit I - Services: Meaning and definition of services – Importance of services in Indian Environment – Classification of services – Characteristic features of services – Growth of the service sector – Economic policy on services – Differences between goods and services.

Unit II - Service Marketing: Concept – Significance – Customer’s expectation in Service Marketing – Managing demand and supply in service business.


Unit IV - Key Services Marketing:- Banking services – Insurance services – Transport services – Tourism services – Hotel services- Consultancy services – Hospital services - Market segmentation.


Books for Reference:
2. Services Marketing - S.M. Jha.
3. Services Marketing - Dr.S. Shajahan.

SEMESTER II

Paper II - Marketing of Financial Services


Unit II - Stock Exchanges – Objectives of NSE – Bombay Stock Exchange (BSE) – OTCEI.


Unit V - Real Estate Industry – Concept – Classification – Benefit of Real Estate Investment – Developments in the Indian Real Estate Markets. Securitization: Mechanism of Securitization – Advantages of Securitization – Securitization in India.

Books for Reference:
Financial Services – Nalini Prava Tripathy
Financial Markets & Institutions – Frederic S. Mishkin
III SEMESTER
PAPER III - MARKETING OF HEALTH SERVICES

UNIT I
Marketing plans for services: process, strategy formulation, resource allocation and
monitoring services communications- customer focused services- service quality- SERV QUAL
model.

UNIT II
Hospital services- Selecting Health Care Professionals- Emerging trends in Medicare-
Marketing Medicare – Thrust areas for Medicare services.

UNIT III
Marketing Mix for Hospitals- Product Mix- Promotion Mix- Price Mix- Place Mix-
Strategic Marketing for Hospitals.

UNIT IV
Online Health Services- Organization of Online Health Care Business- On-line
Marketing and On-line financial & clinical transaction.

UNIT V
Legal system: Consumer Rights & Protection, medicine safety rules- Food & Nutrition
Security in India - Health Promotion Agencies.

Note: The Question Paper shall cover 100% Theory.

Books for Reference
1. Marketing Health Services: Richard K. Thomas
2. Service Marketing: S.M. Jha
4. Teaching Today’s Health: David J. Ans Paugh & Gene Ezell
5. Marketing for Health services: A framework for communications, evaluation & Total
   Quality Management: Rod Sheaff
6. Service Marketing: Helen Woodruffe

IV SEMESTER
PAPER IV - TRAVEL AND HOSPITALITY SERVICES

UNIT I
Tourism: Concept- Nature of Tourism: Significance of Tourism – Classification –
Tourism in India – Future of Tourism – Basic and Geographical Components of Tourism –
Definitions of Tourist and Foreign Tourist – Elements of Tourism.
UNIT II


UNIT III

Marketing Mix for Tourism – the Product Mix – Promotion Mix – Price Mix – the Place Mix – the people – Tourism Marketing in Indian Perspective.

UNIT IV

Hospitality Services: Hotels – classification of Hotels by physical characteristics – classification of hotels by price level.

UNIT V


Note: The Question Paper shall cover 100% Theory.

Books for Reference:
1. Tourism and Travel Management – Bishwanath Ghosh
3. Services Marketing – S.M.Jha
1. Financial Markets and Institutions
2. Indian Stock Exchange
3. Futures and Options
4. Fundamental and Technical Analysis

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SEMESTER I
PAPER I
FINANCIAL MARKETS & INSTITUTIONS

UNIT I

UNIT II

UNIT III
Financial Services Institutions – Clearing corporation of India Limited (CCIL) – Credit Rating and Information Services of India Limited (CRISIL) – Discount and Finance House of India Limited (DFHIL).

UNIT IV
Investment Information and Credit Rating Agency of India Limited (Icra) – Over the Counter Exchange of India (OTCEI) – National Securities Depository Limited (NSDL) – Securities Trading Corporation of India Limited (STCI).

UNIT V

Books for Reference:

2. Financial Instruments and Services, Nalini Prava Tripathy, Prentice Hall of India.
SEMESTER II
PAPER II
INDIAN STOCK EXCHANGES

UNIT I

UNIT II

UNIT III

UNIT IV
The Securities Contracts (Regulation) Act, 1956-Important provisions – SEBI-Functions and working.

UNIT V

Books for Reference:
1. Financial Services and Markets: Dr.S.Gurusamy, Vijay Nicole Imprints (P) Ltd,

III-SEMESTER
PAPER III – FUTURES AND OPTIONS

UNIT I
Introduction to Derivatives – Definition of derivatives products – participants in derivatives market, economic forever of derivatives market.

UNIT II
UNIT III
Forward contracts - Limitations of forward markets – futures – Distinction between Future and Forward contracts – Futures terminitory options – Options terminitory, Call options and Put option.

UNIT IV

UNIT V

Books for Reference:
1. Financial Services and Markets : Dr.S.Gurusamy, Vijay Nicole Imprints (P) Ltd,
5. Financial Management : P.V. Kulkami & B.G. Sathya Prasad

IV SEMESTER
Paper IV - FUNDAMENTAL AND TECHNICAL ANALYSIS

UNIT I
Investment - meaning – importance – security analysis – risk and return – various approaches to security valuation.

UNIT II
Fundamentals analysis – meaning – Market analysis – Indices of NSE and BSE

UNIT III

UNIT IV
Technical analysis – meaning – Dow Theory – Elliot Wave Theory

UNIT V
Moving Averages – Charts – macd -relative strengths.

Books for Reference:
1. Investment analysis and portfolio management : Reily.
5. Investment :Jack Clark Francis & Richard w.Taylor.
GROUP-C
1. Principles of International Trade
2. Export and Import Procedure
3. Institutions Facilitating International Trade
4. India’s International Trade

I SEMESTER
PAPER I – PRINCIPLES OF INTERNATIONAL TRADE

Unit I
The global Economy – Perspective on the theory of International Trade – The importance of International trade – Counter Trade – Forms of Counter Trade – Reasons for Growth of Counter Trade – Global Trade and Developing Countries.

Unit II
International commodity Agreements – Quota agreements, Buffer stock Agreements – Carts – State Trading – Bilateral and Multilateral contracts. Gains from Trade – Terms of Trade – Factors influencing the terms of trade.

Unit III

Unit IV
International Investments – Types of Foreign Investment – significance of Foreign Investments – Limitations and Dangerous of Foreign Capital – Factors affecting International Investment – Foreign Investment by Indian companies.

Unit V

Books for References:
2. International Trade and Export Management – Francis Cherunilam
3. International Business – Francis Cherunilam

Second Semester
Paper II Export and Import Trade Procedures

Unit I

Unit II
Different Categories of exporters - Registration of Exports – Appointing Overseas agents – Obtaining an export license – Arranging finance for exports – Packing goods for exports – Marketing goods for export.
Unit III


Unit IV


Unit V

Retirement of Import Documents and RBI’s directives for making payment for Imports – Customs clearance of Imported Goods and payments of customs Duty – Imports under special schemes.

Books for References:
1. How to Export and How to Import – Nabhi publications
2. Export management – P.K. Khurana
3. Export Management – T.A.S. Balagobal

III SEMESTER

PAPER III - INSTITUTIONS FACILITATING INTERNATIONAL TRADE

UNIT I

Export promotion in India-Department of Commerce- Functional divisions- Advisory bodies- Commodity organizations-Export promotion councils (EPCs)- Commodity Boards- Autonomous bodies- Service Institutions and organizations-Government trading organizations-State trading corporations- Major STC’s in India- State export –Promotion agencies- Impediments in export promotion.

UNIT II

Role of RBI in export finance –Role of commercial banks-Small Industrial Development Bank of India (SIDBI) - Objectives-Schemes-Export and Import bank of India (EXIM) - Objectives-Functions-Export Credit Guarantee Corporation of India (ECGC) – Functions – Special functions of ECGC.

UNIT III


UNIT IV

International Monetary Fund (IMF)-Objectives- Organisation and management- Resources-Financing facilities- Conditions on borrowers- Special drawing rights-World Bank-Purpose-Organisation structure- Guiding principle- Leading programs.

UNIT V


Note : The Question Paper shall cover 100% Theory.
Books for Reference:
1. International Business (Text & cases) : Francis cherunilam.
2. International Marketing : Rakesh Mohan Joshi.
3. International Business (Text & cases) : P. Sudha Rao

IV SEMESTER
PAPER IV - INDIA’S INTERNATIONAL TRADE

UNIT I

UNIT II
Legal frame work of India’s foreign trade –Foreign trade (Development and regulation) Act, 1992 – Foreign Trade Regulation Rules, 1993- Foreign Trade (Exemption from application of rules in certain cases) Order 1993 – Exchange control regulation in India.

UNIT III
India’s export trade – Historical prospective - Trends – Composition of export trade – Direction of exports of principal products – Export of services – Export promotion – Objectives – Promotion measures – EOUs, EPZs and SEZs.

UNIT IV
Imports- Technology import contract- Technology policy and environment – selection and transfer issues – Law of protection of intellectual Property rights, Patents and Trade marks

UNIT V
Global trade and developing countries – Highlights of Indian’s trade performances - Determinants of Export and Import – Major problems of India’s export sector – Impact of recent changes in foreign trade policy.

Note : The Question Paper shall cover 100% Theory.

Books for Reference:
1. International Trade and Export Management - Francis cherunilam.
2. Export Management - T.A.S Balagopal
3. International Trade - M.L. Varma