

## SEMESTER – III

### Allied - Enterprise Resource Planning

**Instructional Hrs. : 75**

**Sub. Code : 15CMUA303**

**Max. Marks: CIA -25; ESE -75**

**Credits: 5**

**Objectives:** i.) To Acquire Knowledge about Enterprise Resource Planning in the Business Concern.

ii.) To disseminate over ERP System and Decision Support System Practiced in Business Concern.

#### **UNIT – I**

**15 Hrs.**

Introduction to ERP- Conceptual Model of ERP- Evolution of ERP- *Structure of ERP*- Reasons for Growth- Advantages of ERP- Enterprise an overview.

#### **UNIT – II**

**15 Hrs.**

Related technologies: Business process Re-Engineering- *Management Information System*- Decision Support System- Exclusive Information System- Data warehousing- Data Mining- OLAP- Supply Chain Management.

#### **UNIT – III**

**15 Hrs.**

ERP- Manufacturing perspective- *Materials Requirement Planning*- Distribution Requirements Planning- JIT- CAD/CAM- Product Data Management.

#### **UNIT – IV**

**15 Hrs.**

ERP Implementation Life cycle: Introduction- *Pre- evaluation screening*- Project Planning- Gap Analysis- Reengineering- Configuration-Implementation.

#### **UNIT – V**

**15 Hrs.**

Future directions in ERP: *New markets*- New Channels- Faster implementation Methodologies- Business Models.

**Note: Italics denotes Self Study Topics**

#### **TEXT BOOK**

1. **Alexis Leon**, “*Enterprise Resource Planning - Theory and Practice*”, Tata McGraw Hill Publishing company Ltd, New Delhi, 2<sup>nd</sup> Edition,2008.

## **BOOKS FOR REFERENCE**

1. **Rahul V.Altekar**, “*Enterprise wide Resource Planning Theory and practice*”, Prentice Hall of India, New Delhi, New Title Edition,2004.
2. **Vinod Kumar Garg & Venkitakrishnan.N.K.**, “*Enterprise Resource Planning : Concepts and Practice*”, Prentice Hall of India, New Delhi, 2<sup>nd</sup> Edition, 2004.
3. **Rajesh Ray**, “, “*Enterprise Resource Planning – Text and cases*”, Tata McGraw Hill Publishing company Ltd, New Delhi, 2011.

## SEMESTER – V

### Core Paper- Taxation

**Instructional Hrs. : 75**

**Sub. Code : 15CMUC510**

**Max. Marks : CIA -25; ESE -75**

**Credits: 4**

**Objectives** : On successful completion of this course, the student should be able to understand basic concepts in the prevailing act.

#### UNIT – I

**15 Hrs.**

Tax - Definition and general characteristics - Direct and Indirect taxes - Comparison – merits and demerits of direct and indirect taxes – proportional and regressive taxation - canons of taxation – *Shifting and Incidence of Taxation* – effects of taxation on production, distribution and consumption -Goods and Service Tax (GST).

#### UNIT – II

**15 Hrs.**

The income Tax Act-*Definition of Income, GTI, TI - Assessment Year - Previous Year - Assessee - Assesse in default - Scope of income-charge of tax - Residential status- Exempted Income .*

#### UNIT – III

**15 Hrs.**

Heads of Income-Salaries – *Income from House Property* - computation of salaries and Income from House properties.

#### UNIT – IV

**15 Hrs.**

Profits and gains of business or profession – Meaning of business or profession- *Expenses Expressly Allowed* - expenses expressly disallowed - computation of profits and gains of business or profession of an individual.

#### UNIT – V

**15 Hrs.**

Income from other sources - Computation of Capital gains - *Deductions to be made in Computing Total Income.*

**Note: 40% theory and 60% for problems, *Italics* denotes self study topics.**

**Skill based component** (Not for End of Semester Examinations)

- Prepare a report on Savings pattern of individuals to avail 80 C benefits.
- E-Filing of Tax returns

**TEXT BOOK**

1. **Gaur.V.P and Narang D.B,Puja Ghri, Rajeev Puri, *Income Tax and Practice*, Kalyani Publishers, New Delhi, 43rd Revised Edition , 2015.**

**BOOKS FOR REFERENCE**

1. **Dr.Mehrothra.H.C & Dr.Goyal.S.P, *Income Tax and Practice*, Sahitya Bhawan Publications, Agra, 56<sup>th</sup> Edition, 2015.**
2. **Radhakrishnan.P, *Indirect Taxation*, Kalyani Publishers, New Delhi, 4<sup>th</sup> Edition, 2008, Reprint 2011.**
3. **Radha.V, Parameswaran.R, *Indirect Taxation*, Prasanna Publishers, Chennai, 2007.**

## SEMESTER – VI

### Core - Financial Management

**Instructional Hrs. : 90**

**Sub. Code : 15CMUC614**

**Max. Marks : CIA -25; ESE -75**

**Credits: 4**

**Objectives** : On successful completion of this course, the student should be well versed in the concept of financial management and the Application of Finance to Business.

#### **UNIT – I (Theory only)**

**18 Hrs.**

Nature and Scope of Financial Management – Objectives – Financial Decisions – Relationship between Risk and return – Role and Functions of Financial Manager.

#### **UNIT – II (Simple problems only)**

**18 Hrs.**

**Cost of Capital:** Meaning and Importance - Cost of Debt, Preferences, Equity and Retained Earnings - Weighted Average Cost of Capital - Theories of Capital Structure - Net Income Approach- Net-Operating Income Approach - MM hypothesis – Traditional Approach - *Determinants of Capital Structure.*

#### **UNIT – III (Simple problems only)**

**18 Hrs.**

*Capital Budgeting* – Techniques - ROI, Pay Back and Discounted Cash Flows .

**Financial leverages:** Measures - EBIT - EPS Analysis - Operating Leverage - Financial, Business and Operating Risks

#### **UNIT – IV (Theory only)**

**18 Hrs.**

**Working Capital Management Concepts** : Need – Determinants – Estimating Working Capital Needs - Computation of Working Capital – Management of Cash, Inventory and Receivables – Regulations of Bank Credit to Industry - Credit Policies Variables – Factoring - *Long Term Sources of Finance (Theory only).*

## UNIT – V

18 Hrs.

**Dividend Theories:** Walter's Model - Gordon and MM's Model Dividend Policy-Forms of Dividend - *Determinants of Dividend Policy ( Theory only)*.

**Note: 40% Marks for theory and 60 % marks for problems, Italics denotes self study topics.**

**Skill based component** (Not for End of Semester Examinations)

- Collect the annual report of a company and prepare working capital requirements.
- Prepare a report on the procedure relating to industrial credit provided by scheduled commercial banks.

### TEXT BOOK

1. **Sharma.R.K, Shashi.K.Gupta**, *Management Accounting*, Kalyani publishers, New Delhi.13<sup>th</sup> Edition, 2014.

### BOOKS FOR REFERENCE

1. **Pandey .I.M.**, *Financial Management*, Vikas Publishing House Pvt ;Ltd, New Delhi, 10<sup>th</sup> Edition 2010, 2<sup>nd</sup> Reprint 2013
2. **Dr.Maheswari.S.N**, *Financial Management Principles and Practice*, Sultan Chand & Sons, New Delhi.13<sup>th</sup> Edition, 2009
3. **Prasanna Chandra**, *Financial Management*, Tata Mc Graw Hill Publishing Company Ltd - New Delhi,6<sup>th</sup> Edition , 2002.

## **SEMESTER – IV**

### **Core - Computer Applications Practical - III**

#### **OOPS with C++**

**Instructional Hrs. :60**

**Sub. Code : 15CMUCP03**

**Max. Marks : CIA -40; ESE -60**

**Credits: 3**

1. Program to calculate depreciation under Straight Line method (using class, defining member functions outside the class).
2. Program to calculate depreciation under Diminishing Balance method (Using class, defining member function inside the class).
3. Program to calculate Economic Order Quantity (Using nesting of member function).
4. Program to print the Employees payroll statement (Using control structures).
5. Program to calculate Simple Interest and Compound Interest (Using nested class).
6. Program to calculate net income of a family (Using friend functions in two classes)
7. Program to print the book list of library (Using array of objects).
8. Program to prepare cost sheet (Using inheritance).
9. Program to calculate margin of safety (Using multilevel inheritance).
10. Program for bank transaction (Using constructor and destructor).
11. Program to calculate the increase or decrease in Working Capital using Operator overloading.
12. Program to Create the Student file and to prepare the mark slip by accessing the file.