BHARATHIDASAN UNIVERSITY TIRUCHIRAPPALLI - 620 024.

M.COM- COMPUTER APPLICATIONS

CHOICE BASED CREDIT SYSTEM
LEARNING OUTCOMES BASED CURRICULUM FRAMEWORK (CBCS - LOCF)
(Applicable to the candidates admitted form the academic year 2022-23 onwards)

Sem.	Types of the Courses	Title of the Paper	Ins. Hrs.	Credits	CIA	ESE	Total
I	Core Course-I (CC)	Managerial Economics	6	5	25	75	100
	Core Course-II (CC)	Programming Languages using C and C++ (Theory)	6	5	25	75	100
	Core Course-III (CCP)	Programming in C and C++ (Practical)	6	5	40	60	100
	Core Choice Course-I (CCC)	1. E–Commerce (Or) 2. Investment Management	6	4	25	75	100
	Elective Course-I (EC)	1.Financial Services (or) 2. Insurance Management	6	3	25	75	100
	Value Added Course -I (VAC)*	Digital Payment System	-	2*	25	75	100*
	Total		30	22			500
II	Core Course-IV (CC)	Research Methodology	6	5	25	75	100
	Core Course-V (CC)	Quantitative Technique for Business Decision	6	5	25	75	100
	Core Course-VI (CC)	Income Tax Law and Practice	5	5	25	75	100
	Core Choice Course-II - (CCC)	1. Data Communication Concepts (Theory) (or) 2. Java Programming and its Business Applications (Theory)	5	4	25	75	100
	Elective Course-II (EC)	1. Accounting For Business Decision (or) 2. Organisational Behaviour	5	3	25	75	100
	Non Major Elective Course-I (NME)	Introduction to Accounting	3	2	25	75	100
	Total		30	24			600

SUMMARY OF CURRICULUM STRUCTURE OF PG PROGRAMMES – ARTS

Sl. No.	Types of the Courses	No. of Courses	No. of Credits	Marks
1.	Core Courses	11	55	1100
2.	Core Choice Courses	3	12	300
3.	Elective Courses	3	9	300
4.	Entrepreneurship/ Industry Based Course	1	5	100
5.	Project	1	5	100
6.	Non-Major Elective Courses	2	4	200
7.	**Total**	**21**	**90**	**2100**
8.	Value Added Courses *	2*	4*	200*

*** The value added courses credit will not be included in the total CGPA .
These courses are extra-credit courses.
Instruction hours for these courses is 30 hours.**

First Year　　　　　　　　**CORE COURSE-I**　　　　**Semester-I**
　　　　　　　　　　　　　　MANAGERIAL ECONOMICS

Code:　　　　　　　　　　　　　**(Theory)**　　　　　　　　**Credit: 5**

COURSE OBJECTIVES :

- To make the Students to realize the usefulness of economic tools, principles & laws in making business decisions.
- To Offer Expertise & knowledge on the application of economic theories.
- Allocate resources in various economic situations for effective capacity utilization.
- Analyse markets and its strategy.
- Understand about various market forms, pricing methods and objectives.

UNIT – I　MANAGERIAL ECONOMICS :

Managerial Economics– Meaning, Nature, Scope and Application–Relationship with other discipline – Role of Managerial Economist – Micro and Macro Economics relating to Business.

UNIT - II　DEMAND ANALYSIS :

Demand Analysis - Demand Schedule - Law of demand- Elasticity of demand - Indifference curve analysis - Marginal rate of substitution -Demand Determinants – forecasting and techniques.

UNIT - III　PRODUCTION & SUPPLY :

Production Function–Managerial use of production function-Supply analysis-

Law of Supply - managerial uses of supply curve. Cost Concepts, classification & determinants – Cost Output relationship – Economics of scale - Cost Control and Cost Reduction.

UNIT – IV　PRICE AND MARKETING STRUCTURE :

Price and Output decisions under different marketing structures-Perfect competition, Monopoly, Oligopoly & Monopolistic Competition – Price discrimination – Pricing Objectives, policies, Strategies and methods –Price differentials–Price forecasting.

UNIT - V　PROFIT :

Profit – Nature & Concept – Profit Planning, Policies and Forecasting- profit theories - Measurement of profit - Interest – Rent and theories. Business Cycle and policies– Economic forecasting of business–Input Output Analysis-National Income Accounting and Measurement.

UNIT - VI　CURRENT CONTOURS (for Continuous Internal Assessment only) :
Indian National Income after Liberalization.

REFERENCE BOOKS (Latest revised edition only) :

1. Dr.S.Sankaran, Managerial Economics –Margham Publications.
2. Varshney and Maheswari - Managerial Economics - Sultan Chand and Sons, New Delhi.
3. JoelDean, Managerial Economics-Prentice Hall, NewYork.
4. MehtaP.L.,Managerial Economics-Sultan Chandand Sons, New Delhi.
5. GuptaG.S.,Managerial Economics –Tata McGrawHill, NewDelhi.
6. MithaniD.M.–Managerial Economics-Himalaya Publishing House, Mumbai.
7. DwivediD.N.-Managerial Economics –Vikas Publishing House P.Ltd, New Delhi.
8. Cauvery, Sudha Nayakand Others - Managerial EconomicsS. Chandand Sons, New Delhi.
9. H.Craig Petersen, W.Cris Lewis, Managerial Economics, 4thEdition, Pearson Education.

COURSE OUTCOMES :

- Understand the methods of Managerial Economics &Theory of the firm.
- Understand the concept & Analysis of Demand Forecasting.
- Understand the concept & Analysis of Production function.
- Describe various market forms and pricing Methods with their objectives.
- Analyse the resource allocation in various economic levels for effective capacity utilization.
- Evaluate various market Structure, Strategy and Economic Forecasting

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**PROGRAMMING LANGUAGES USING
C AND C++**

Code: **(Theory)**   Credit: 5

LEARNING OBJECTIVES:

- To provide knowledge of basics elements of C and C++languages
- To learn Array and Modular Programming
- To study Structures, Unions, Strings, Pointers and files
- To know about OOP
- To familiar with Classes, objects, and C++streams,

UNIT – I :

History, Execution of C Program, Constants, Variables and Keywords, Data types, Expressions,constants,variables,Operators,OperatorPrecedenceandassociatively,data input and output, Formatted Console I /O Functions, Conversion Specifications, assignment statements, conditional statements, Looping Statements, Storage Classes.

UNIT– II :

ArrayandModularProgramming:IntroductiontoFunction,FunctionswithSimpleOutputParameters,Passing Values between Functions, Multiple Calls to a Function, Parameter Passing by Value v/sParameterPassingbyReference,Recursion.Arrays:DeclaringandReferencingArrays,ArraySubscripts,UsingforLoopsforSequentialAccess,MultidimensionalArrays,Passingarraysasarguments.

UNIT– III :

Structures,Unions,Strings,Pointersandfiles:Structures&Unions-definition,Processingstructures–
Passing structures to a function. Pointers: Operations on Pointers – Pointers to Functions, Functions Returning Pointers, Arrays of pointers. String handling-Text and data file processing.

UNIT– IV :

Evolution of OOP, OOP Paradigm, advantages of OOP, Comparison between functional programming and OOP Approach, characteristics of object oriented language. Introduction to C++, Identifier and keywords, constants, C++ operators, type conversion, Variable declaration, statements, expressions, input and output, Conditional expression, loop statements, breaking control statements.

UNIT – V :

Classes and objects, constructors and destructors, function and operator overloading, in heritance, Virtual Function, friend function, this pointer, dynamic type information and polymorphism. C++streams, console stream classes, formatted and unformatted console I/O operations, manipulators, File streams, classes file modes file pointers and manipulations file I/O, Exception handling, dynamic memory allocation.

UNIT – VI   CURRENT CONTOURS (for Continuous Internal Assessment only) :

Business applications of C++

REFERENCE BOOKS :

1. E.Balagurusamy,"ProgramminginANSIC",TataMcGrawHill,NewDelhi,8thEdition,2019.-20
2. E.Balagurusamy,"Object-orientedProgrammingwithC++",TataMcGrawHill,NewDelhi,7thEdition, 2017
3. HerbertSchildt,"C++:TheCompleteReference",McGrawHillEducationIndia,4thEdition,2017.
4. HerbertSchildt, "C:TheCompleteReference",McGrawHillEducationIndia,4thEdition,2017.

LEARNING OUTCOMES : On successful completion of the course, the students will acquire knowledge on:

- The students would have gained knowledge of basics elements of C and C++languages,
- Their specifications, functions, passing of parameters, control constructs;
- SpecialfeaturesofClanguagesuchasStructuresandUnions,Pointersandtypesoffilesandprocessingthem;
- Classes and objects in C++ language and the features of C++ and
- Use of C++ to solve problems.

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First Year	CORE COURSE-III	Semester-I
	PROGRAMMING IN C AND C++	
Code:	(Practical)	Credit: 5

LEARNING OBJECTIVES :

- To provide hands on training to handle various data types in C language;
- To use control structures, strings and arrays; functions, pointers and their combinations.
- To define and create classes and objects,
- To understand the ideas of call by value, references
- To create and use all types of constructors and to use the ideas of inheritance, virtual functions and polymorphism.
- To learn to operate with files in C and C++languages.

LIST OF PRACTICALS   C- LANGUAGE :

1. Data types & Expressions, Constants & Variables, Operators, Operator Precedence and associatively, Storage Classes.
2. Conditional statements, Looping Statements, Array and Modular Programming,
3. Basic Array programs using for loop, User defined functions, Recursion.
4. Programs on Two dimensional Arrays, Passing arrays as arguments, String handling based on String Functions and Character Operation
5. Programs based on an array of Pointers to Strings, Structure and Pointers, Programs based on Structures & amp; Unions
6. Programs based on pointers (arithmetic operations on Pointer, arrays with pointers),Programs of Pointers to structures and Array of structures. C++-language:
7. Program using functions, functions with default arguments, implementation of call by value, address, reference.
8. Simple classes for understanding objects, member functions & constructors, classes with primitive data members, classes with arrays as data members, classes with pointers as data members, classes with constant data members, classes with static member functions.
9. Compile time polymorphism: operator overloading, function overloading,
10. Run time polymorphism, inheritance, virtual functions, virtual base classes, templates. File handling, sequential access, random access.

LEARNING OUTCOMES : On successful completion of the course, the students will acquire skill on:

- The learners would have learnt to handle various data types in C language;
- Use of control structures, strings and arrays; functions, pointers and their combinations;
- Define and create classes and objects, to understand the ideas of call by value, references;
- Create and use all types of constructors and to use the ideas of inheritance, virtual functions and polymorphism;
- Learnt to operate with files in C and C++ languages.

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CORE CHOICE COURSE– I

1. E–COMMERCE

Code: (Theory) Credit: 4

LEARNING OBJECTIVES :

- To make the students understand the elements and uses of E Commerce.
- To learn Architectural Framework for E. Commerce and Electronic Payment Systems
- To know about Electronic Data Interchange and Supply Chain Management
- To study Marketing on the Internet and Data Interface
- To aware Multimedia and Digital Video and Wireless Delivery Technology

UNIT – I :

Introduction to E-Commerce – Electronic Commerce Frame work – Electronic commerce and Media convergence –anatomy of E-Commerce applications – Components of the I Way – Network Access Equipment–Global Information Distribution Networks–Internet Terminology–NSFNET: Architecture and Components-National Research and Educational Network.

UNIT – II :

Electronic Commerce and World Wide Web: Architectural Frame work for E. Commerce – WWW Architecture–Hypertext Publishing–Consumer Oriented Applications–Mercantile Process Models – Consumer's Perspective – Merchant's Perspective – Electronic Payment Systems (EPS) – Types – Designing EPS– Smart Cards and EPS– Credit Cards and EPS.

UNIT – III :

Electronic Data Interchange (EDI): Applications–Security and Privacy Issues–Software Implementations – Value Added Networks – Internal Information System – Work-flow Automation and Coordination – Customization– Supply Chain Management.

UNIT – IV :

Marketing on the Internet: Advertising on the Internet – Charting the On-Line Marketing Process – E-Commerce Catalogs or Directories – Information Filtering – Consumer-Data Interface: Emerging Tools.

UNIT – V :

Multimedia and Digital Video: Concepts – Digital Video and E-Commerce – Video Conferencing –Frame Relay–Cell Relay–Mobile Computing Frame Work–Wireless Delivery Technology– Cellular Data Communication Protocols– Mobile Computing Applications.

UNIT – VI   CURRENT CONTOURS (for Continuous Internal Assessment only) :

Problems and prospects of e. commerce

REFERENCE BOOKS :

1. Frontiers of Electronic Commerce-Ravi Kalakota, Andrew Winston, Himalaya Publishing House, Mumbai.
2. E-Commerce-A Managerial perspective-P.T.Joseph,Prentice- Hall of India Pvt.Ltd. NewDelhi.
3. Designing Systems for Internet Commerce- G.Winfield Treese & Lawrence C.Stewart,Addison-WesleyPublisher,NewYork.
4. E-Commerce The Cutting Edge Of Business - Kamelesh K Bajaj, Debjani Nag, Tata Megraw-Hill,NewDelhi
5. EBusiness Road Map for Success -Dr.RaviKalakota, Marcia Robinson, Addison-Wesley Publisher, New York.
6. E–Commerce–Srinivasa Vallabhan.S.V.TataMegraw-Hill, NewDelhi

LEARNING OUTCOMES :

On successful completion of the course, the students will acquire knowledge on:

- Elements and uses of E Commerce.
- Frame work for E. Commerce and Electronic Payment Systems
- Electronic Data Interchange and Supply Chain Management
- Marketing on the Internet and Data Interface
- Multimedia and Digital Video and Wireless Delivery Technology

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First Year	CORE CHOICE COURSE– I	Semester-I

2. INVESTMENT MANAGEMENT

Code:	(Theory)	Credit: 4

OBJECTIVES :

- Understand the techniques involved in deciding upon purchase or sale of securities
- Enables student to Understand the nuances of stock market operations

UNIT – I :

Investment Management – Nature and scope - Objectives – Process – Investment Media Security and Non-security forms of Investment-giltedged securities–Sources of Investment information.

UNIT – II :

New Issues Market – Methods of Issuing – Parties involved in the new issue market – Secondary market – Stock Exchanges – NSE and BSE – Trading mechanism – online trading – SEBI and Investors production.

UNIT – III :

Security Analysis – Approaches – Fundamental Analysis – Technical Analysis – Dow Theory – Random Walk Theory-Efficient Market Hypothesis.

UNIT – IV :

Portfolio Selection, performance evaluation and portfolio revision Formula plans. – Capital Asset Pricing Model (CAPM)

UNIT – V :

Investment companies in India – Types Mutual Fund Operations in India – UTI – SEBI and RBI Guidelines for Mutual Funds and role of regulators in India – RBI, SEBI, AMFI – Rights and Obligations of the investors

UNIT – VI   CURRENT CONTOURS (for Continuous Internal Assessment Only) :

Credit rating – Security market indicators

BOOKS FOR REFERENCE :

1. PunithavathyPandian:Security Analysis and Portfolio Management (Vikas Publishing House)
2. Dr S Gurusamy –Security Analysis & Portfolio Management –Vijay Nicole Imprints Pvt Ltd, Chennai.
3. GuptaL.C.:Return of Equities–The Indian Experience (NewDelhi OXFORD).
4. Bhalla V.K.: Investment Management and Portfolio Management (S.Chand&Co.Delhi).
5. Fisher &Jordon:SecurityAnalysis andPortfolioManagement.

6. Preeti Singh:SecurityAnalysis(HimalayaPublishingHouse).
7. AvadhaniV.A.:Investment and Securities Markets in India.
8. SEBI: Guidelines 1992.
9. Jack dark Francis Investment : Analysis and Management (McGraw Hill 1990).
10. Gara.K.L :Stock Exchanges in India. 11.Yasasway:Equity Investment Strategy.
11. Free material on the website–www.nseindia.com
12. Kevin.s.Security Analysis and Portfolio Management, prentice hall of India

COURSE OUTCOMES :The students, after the completion of the course would be able to

- Understanding the chronological environment of Investment Management thoughts.
- Know various concepts of New issue Market
- Get knowledge of security analysis, approaches and Investment theory
- Comprehend the theories of investment management & evolution portfolio analysis.
- Learn to investment companies and mutual funds in India

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First Year	ELECTIVE COURSE– I	Semester-I

1. FINANCIAL SERVICES

Code:	(Theory)	Credit: 3

COURSE OBJECTIVES :

- To provide conceptual understanding and in depth knowledge of banking services.
- To enable the students understand the financial markets in India and to provide the knowledge of financial services.
- To make the students clear regarding public issue and its significance.

UNIT – I   FINANCIAL SERVICES :

Merchant bankers – corporate counseling – project counseling – pre-investment studies – capital restructuring services –credit syndication – issue management –portfolio management –working capital finance – mergers and acquisition – foreign currency financing – brokering fixed deposits – project appraisal –merchant banking–regulatory frame work–SEBI guidelines

UNIT – II   PUBLIC ISSUE MANAGEMENT :

Functions – categories of securities issue –issue manager – role of issue manager – activities involved in issue management– marketing of new issue–pure prospectus method–offer for sale method – private placement method – IPO method – rights issue method – bonus issue method– book-building– ESOP– OTCEI– Credit Syndication Services

UNIT – III   POST-ISSUE ACTIVITIES :

Major issue activities – steps – factors in public issue proposal – pricing of issues – law relating to issue management – SEBI regulations – Prospectus – information – abridged prospectus – misstatement in prospectus – golden rule – types of prospectus – red-herring prospectus – shelf prospectus – M & A services– Portfolio Management Services

UNIT – IV   UNDERWRITING :

Meaning – types – mechanism – benefits and functions –Indian Scenario – underwriting agencies –underwriter – underwriting agreement – SEBI guidelines – Bought-out deals – grey market – capital market instruments – types– preference shares –equity shares – CCPS company deposits – warrants – debentures and bonds – SEBI guidelines – global debt instruments –indexed bonds – floating rate Bonds – ECBs

UNIT – V   DEPOSITORY RECEIPTS :

Meaning and mechanism – benefits – steps in issue of GDR – IDR – Stock exchange – history – functions – Indian stock exchanges – SEBI regulations – mechanics of settlement – margin trading –stock trading system-dealer trading system–NSMS –ISE–INDONEXT–NSE–Financial Services - leasing – hire-purchase finance– bill financing – factoring – consumer finance – real estate financing–credit cards –credit rating venture capital

UNIT – VI   CURRENT CONTOURS (For continuous internal assessment only) :

Faculty member will impart the practical exposure on banking and financial services to the students and these components will not cover in the examination

REFERENCE :

1. Gordon and Natarajan, Financial Markets and Services, HPH, New Delhi, 20012.
2. GurusamyS, Merchant Banking andFinancial Services 4 Edition, Vijay
3. NicoleImprintsPrintsPvt Ld.,Chennai,2010
4. KhanMY,"FinancialServices",TataMcGrawHill,2009
5. Mohan S and Elangovan R, Financial Services, Edited Book Published by Deep & Deep Publications (P) Ltd. New Delhi, 2008,
6. Stewart, Simon (University Of Adelaide), "Financial Services & TheirRegulation"2014
7. Rose, Peter S., And Fraser, Donald R. "Financial Institutions: Understanding andManagingFinancial Services",TexBusinessPublications,2016
8. Kinsella,Ray,"NewIssuesinFinancialServices",Powell'sBooks,2012
9. Anderton,Brian,Ed,"Current IssuesinFinancialServices",Macmillan,2014.
10. Natarajan.L, Services Marketing ,Margham Publications, Chennai,2016.
11. AvadhaniV.A,MarketingofFinancialServices, HPH,NewDelhi,1999.

WEB REFERENCES :

1. www.rbi.org.inwww.sebi.gov.inwww.nse-india.com

COURSE OUTCOMES :

- Students would be able to understand the concept of merchant banking and its significances.
- Students will be clear about the public issues through OTCEI etc.,
- Students could understand the reality of portfolio management services.
- Students would be able to understand the role of financial institutions and its services for development of Indian economy.
- Students will be clear about the depository receipts and significances.

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2. INSURANCE MANAGEMENT

Code: (Theory)   Credit: 3

COURSE OBJECTIVES :

- To know the concept and techniques of identifying, measuring and managing insurance policies.

UNIT – I :

Insurance: Concept and Significance of Insurance - Principles of Insurance – Kinds of Insurance – Life and Nonlife Insurances – Indian scenario of Insurance – Impact of LPG on Insurance Industry in India – Role and functions of Insurance Regulatory Authority of India (IRDA).

UNIT – II :

LifeInsurance–Meaning–LifeInsuranceasameansofeconomicprotectionofthe dependents – Planning for life cover – Factors and Criteria – Procedure for issuingalifeinsurancepolicy– Issueofduplicatepolicy–Nominations–Assignment–Revival Surrender value – Claim settlement – Rural and Social Insurance: Meaning, Need and features.

UNIT – III :

Fire Insurance – Meaning, Nature and Use of Fire Insurance – Fire Insurance Contract – kinds of policies – policy conditions – payment of claim – Reinsurance –Double insurance– progress of Fire Insurance.

UNIT – IV :

Marine Insurance – Meaning and Nature of Marine Insurance – Classifications of policies – policy conditions – Premium calculation – Marine Losses – Payment of Claims– Progress of Marine Insurance Business in India.

UNIT – V :

Personal Accident Insurance–Motor Insurance–Burglary Insurance–Miscellaneous of insurance including Social Insurance – Rural Insurance and Prospects of Agriculture insurance in India– Health Insurance –Liability Insurance.

UNIT – VI   CURRENTCONTOURS (for Continuous Internal Assessment Only):

Insurance Industry after privatization.

REFERENCE BOOKS :

1. Emerging Trends in Banking, Finance and Insurance Industry, Anand, Agarwaland Goyal, Himalaya Publishing House, Mumbai.
2. Insurance–Principles and Practice, Mishra. M.N & Mishra, S.B,S.Chand & Company Ltd., New Delhi.

3. A Text book on Principles and Practic eof Life Insurance, Krishnaswamy. G, Excel Books, New Delhi.
4. Insurance and Risk Management, P.K.Gupta., Himalaya Publishing House.
5. Insurance Law Manual with IRDA Guidelines, Taxmann, Taxmann Publication.
6. InsuranceFundamentals,EnvironmentandProcedure.,BodlaB.S.,GargM.C.&Singh K.P.,Deep & Deep Publications Pvt.Ltd., NewDelhi.
7. InsuranceManagement,GangulyAnand,NewAgeInternationalPublishers,NewDelhi.
8. General Insurance–S.Balachandran–Insurance Institute of India.
9. Life Insurance – S. Balachandran, Karve, Palav, Insurance Institute of India.
10. Indian Financial System– M.Y.Khan–Tata McgrawHill.

ONLINE REFERENCES :

1. https://onlinecourses.nptel.ac.in/noc19_mg39/preview
2. https://www.classcentral.com/course/swayam-fundamental-of-insurance-19873
3. https://www.coursera.org/learn/introduction-to-risk-management
4. https://vulms.vu.edu.pk/courses/FIN725/Download/Risk%20management%20and%20insurance.pdfs

COURSE OUTCOMES :

- Understand the concepts and significance of insurance, principles and kinds of insurance, impact of LPG on insurance industry in India and IRDA regulations for insurance business.
- Acquaint with life insurance and procedure followed for issuing life insurance policies, nominations, assignments, and revival and surrender value and claim settlement procedure for life insurance policies.
- Gain an insight on the nature of fire insurance and to know the procedure for making claims against different kinds of insurance policies.
- Gain an insight on the nature of Marine Insurance and to know the procedure for making claims against different kinds of insurance policies.
- Understand the features of personal accident insurance and general insurance.

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First Year	VALUE ADDED COURSE–I	Semester-I
	DIGITAL PAYMENT SYSTEM	
Code:	(Theory)	Credit: 2

COURSE OBJECTIVES :

- To make the student understand the digital payment system.
- To provide better knowledge on digital payments.
- To make students capable to perform digital payments.
- To know how to do digital transactions and payments.
- To provide updated knowledge on digital payments.

UNIT – 1   INTRODUCTION TO DIGITAL PAYMENT SYSTEM:

Digital Payments-Meaning-Concept-Need and Importance- Components of Digital Payment System- Requirements for Digital Payments- Digital Payments System v/s Offline Payment System.

UNIT – II   ELECTRONIC BANKING :

Traditional Banking Vs E-Banking- facets of E-Banking transactions- Truncated cheque and Electronic cheque- Models for E-banking- Compete centralized solution- features- CCS- Cluster approach-Hi tech. Bank with in Bank Advantages of E-Banking- Constraints in E-Banking

UNIT – III   ONLINE BANKING :

Introduction – Concept and meaning – the electronic delivery channels- need for computerization Automatic Teller Machine (ATM) at home- Electronic Fund Transfer(EFT)- Uses- Computerization in clearing houses- Tele - banking- Banking on home computers- Electronic Money Transfer –Uses of EMT.

UNITS – IV   FINTECH APPLICATIONS:

Fintech- Meaning-Scope-Fintech in Banking- Benefits- Payment Interface-Fintech Mobile Application- Mobile Payments App- Account Creation- Linking Bank Account with Fintech Applications- Management of Different Accounts in Mobile Payment Applications-Fintech and Financial Inclusion.

UNIT – V   UNIFIED PAYMENT INTERFACE :

UPI-Concept and Idea of UPI-Need and Importance of UPI- NPCI-BHIM-IMPS-Rupay Card- Role of UPI in Digital Payment System- UPI ID-UPI PIN- Security and Privacy Concern of Digital Payment System-Limitations of Digital Payment System.

UNIT – VI   CURRENT CONTOURS (for continuous internal assessment only) :

Digital payments – Dreams and myths

REFERENCEBOOKS :

1. Ashok Kumar (2022), **"Cyber Security Frame Work and Digital Banking Payment Security"**, 1st Edition, Bluerose Publishers, Bengalore.
2. Aditya Kulkarni (2021), **"Auth n Capture: Introduction to India's Digital Payments Ecosystem"**, 1st Edition, Notion Press, Chennai.
3. Kant Mani (2021), **"Electronic Banking Frauds"**, 1st Edition, Aggarwal Law House, Delhi.
4. Bishu Prasad (2020), **"Digital Payments"**, 1st Edition, Red Flower Publication, New Delhi.
5. ChitraKiran (2020), **"History, Evolution and Future of Mobile Payment System"**, 1st Edition, Notion Press, Chennai.
6. Ashok Kumar (2019), **"Internet Banking"**, 1st Edition, Calvin Publication, New Delhi.
7. Jaspal Singh (2019), **"Digital Payments in India"**, 1st Edition, New Century Publications, New Delhi.
8. Mahmood Shah and Steve Clarke (2009), **"E-Banking Management"**, 1st Edition, University of Central Lancashire, UK.
9. UppalR.K and RimpiJatana (2007), **"E-Banking in India"**, 1st Edition, New Century Publications, New Delhi.
10. Subramani..NandMurugesan .M (2008), **"E-Banking and E-Commerce: Emerging Issues in India",** 1st Edition, Abhijeet Publications, New Delhi.

ONLINE REFERENCES :
1. MOOC Material: *Online Payments*, Created by Infynit, Delivered by Courses.cfte.education, Taught by: Ritesh Jain.

2. MOOC Material: *Digital Transformation in Financial Services,* Created by Copenhagen Business School, Delivered by Coursera, Taught by: Jonas Hedman
3. MOOC Material: *Fintech and Transformation in Financial Services*, Created by Copenhagen Business School, Delivered by Coursera, Taught by: Jonas Hedman
4. MOOC Material: *Banking and Financial Institutions*, Created by University of Illinois, Delivered by Coursera, Taught by: RustomIrani.

COURSE OUTCOMES:

The students, after the completion of the course would be able to

- Understand about digital payment system
- Know how the digital payment system works.
- Perform financial transactions using digital payment network.
- Take security and privacy precautions while conducting transactions through digital payment system.
- Understand the innovative components of digital payment system and fintech applications.

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First Year   **CORE COURSE–IV**   Semester-II

RESEARCH METHODOLOGY

Code: (Theory)   Credit: 5

OBJECTIVES :

- To make the students understand the research process
- To identify problem and formulation of hypothesis
- To impart knowledge for enabling students to develop data analytics
- To organize and conduct statistical data
- To prepare a research report

UNIT – I   RESEARCH & ITS TYPES :

Research in Management: An Introduction – Definition, meaning and nature –Scope and objects of Research. Types of Research: Experimental Research – Survey Research–Case Study methods –Ex Post Facto Research.

UNIT – II   RESEARCH DESIGN :

Research Design-Defining Research Problem and Formulation of Hypothesis – Experimental Designs – Testing of Hypothesis and theory of inference. Research Process – Steps in the process of Research, Data Collection – Primary and secondary Data- Methods of Primary data collection– Sources of Primary and Secondary data

UNIT – III   SAMPLING DESIGN :

Tools of data collection-Questionnaire–Interview schedule construction–Attitude measurement and Scales–Sampling and Sampling Designs–Philosophy and Pre-testing.

UNIT – IV   DATA ANALYSIS & INTERPRETATION :

Data presentation and Analysis-Data Processing-Editing, Coding, Transcription – Tabulation - outline of statistical analysis - Methods of Statistical analysis and interpretation of Data.

UNIT – V   REPORT WRITING :

Report writing and presentation - steps in Report writing - types of reports –Substance of Reports-Formats of Reports-Presentation of a Report –Documentation -Foot Note-Bibliography.

UNIT – VI   CURRENTCONTOURS (for Continuous Internal Assessment only) :

Parametric and non-parametric tests in data analysis.

BOOKS FOR REFERENCE :

1. V.P.Michael: Research Methodology in Management, Kitib Mohan Publications, Alahabad.
2. C.R.Kothari: Research Methodology,WileyEasternLtd,NewDelhi
3. P.Saravanavel, Research Methodology, KitabMahal,Allahabad.
4. O.R.Krishnaswami: Methodology of Research in Social Science
5. D.Amarchend: Research Methods in Commerce.
6. R. Prabhu&TRaju–Research Methods in Management–Vijay Nicole Imprints Pvt.Ltd., Chennai.
7. R. Pannerselvam, 2014, Research Methodology, PHIL earning private Ltd.
8. Mohan S and Elangovan R, Research Methodology in Commerce, Edited Book Published by Deep & Deep Publications (P) Ltd. New Delhi, 2007
9. Deepak Chawla, Neenas onthi2009, Research Methodology, Vikas Publishing House
10. Kumar, 2014, Research Methodology, PHIL earning.
11. Research Methods, 2001, Ram Ahuja, Rawat Publication.

COURSE OUTCOMES :

- Learning the meaning of research, its types.
- Developing research design and acquiring skills to formulate research problems.
- Acquiring knowledge of sampling technique and formulating Hypotheses.
- Up skilling Data construction, collecting techniques and testing their validity and reliability.
- Developing skills in Processing and analysis of data, applying various statistical tools using software packages.
- Developing skills to draft a report.

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First Year	CORE COURSE–V	Semester-II

QUANTITATIVE TEHCNIQUE OF
BUSINESS DECISION

Code:	(Theory)	Credit: 5

COURSE OBJECTIVES :

- To acquaint the students with the Statistical tools and techniques for managerial decisions.

UNIT- I :

Meaning and Scope of Quantitative Techniques – Role of Quantitative Techniques Advantages and Limitations of Quantitative Techniques–Correlation Analysis–Simple and Multiple Correlation–Regression Analysis –Simple and Multiple Regression.

UNIT – II :

Probability– Problems applying Additional and Multiplication Theorem–Binomial–Poisson–Normal Distribution.

UNIT – III :

Significance Tests in Small Samples (t test) – Testing the significance of the mean of a random sample – Testing difference between means of two samples (Independent and Dependent Samples)

UNIT – IV :

Linear Programming–formulating of Linear Programming model-Graphical Method–Simplex Method–Limitations of Linear Programming

UNIT – V :

Transportation and Assignment Problems–To find an optimal solution-post optimality analysis.

Note: Theory : 20 % : Problems: 80 %

UNIT – VI CURRENTCONTOURS (for Continuous Internal Assessment only) :

Chi-square test-Analysis of Variance (One way and two-way classification).

REFERENCE BOOKS :

1. S.P.Gupta, Statistical Methods-Sultan Chand & Sons, New Delhi
2. S.Gurusamy,Operations Research, Vijay Nicole Imprints Pvt.Ltd, Chennai.
3. C.R.Kothari, Quantitative Techniques–VikasPublishingHouse, NewDelhi.
4. Levin, Richard I .and David S Rubin: Statistics for Management, Prentice Hall, Delhi.
5. Hooda, R.P: Statistics for Business and Economics, Macmilla 3rd edition, New Delhi.
6. Hein,L.W:Quantitative Approach to Managerial Decisions, Prentice Hall, Delhi

WEBSITES :

1. https://www.geektonight.com/quantitative-techniques-for-business-decisions-pdf/
2. https://www.studocu.com/in/document/university-of-calicut/mcom/1-quantitative-techniques-for-business-decisions/26713301

COURSE OUTCOMES :

- To make the students evaluate different quantitative techniques.
- The students will be able to take opt decisions in business.
- The students will have knowledge in statistic and quantitative techniques.
- The students will be familiar with decision making skills.
- The students will be able to design new skills in decision making.

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INCOME TAX LAW AND PRACTICE

Code: **(Theory)**   **Credit: 5**

COURSE OBJECTIVES :

- To make students know the latest Income Tax Law and Practices and to enable them to file Income tax return
- Updation of latest on tax arena
- Offering hands-on training on tax administration

UNIT – I   INTRODUCTION :

Income tax act-Definition-income-Agriculture Income-Assessee-Previous Year-Assessment Year-Residential Status-Scope of total income-Capital and revenue-Receipts and Expenditure-Exempted Incomes.

UNIT - II   SALARY AND HOUSEPROPERTY :

Computation of income from salaries- Income from House property.

UNIT – III   BUSINESS, PROFESSION, CAPITAL GAIN AND OTHER SOURCES :

Computation of profit and Gains of Business or profession-Computation of Capital Gain-Computation of Income from other sources

UNIT – IV   DEDUCTION AND TAX LIABILITIES :

Setoff and carry forward of Losses- Deduction from Gross Total Income-Computation of Tax Liability

UNIT – V   INCOME TAX AUTHORITIES, ASSESSMENT AND TDS :

Income Tax Authorities- Procedure for Assessment-Tax Deducted at source (TDS)-Assessment of individuals, Hindu undivided family, partnership firm and companies

Note: Theory : 20 % : Problems: 80 %

UNIT – VI   TAX PLANNING AND MANAGEMENT :

Filing of return-E-filing-Refund-Appeal-Methods and Procedures-Annual Return for TDS and TCS-Hints for tax planning and Management

REFERENCE BOOKS :

1. Hariharan N, Income Tax Law and Practice, Vijay Nicole Imprints
2. Bhagawathprasad, Direct Taxes law and Practices

COURSE OUTCOMES :

- Enabling students to file tax returns
- Providing avenues for employment opportunities in tax filing
- Grasping the basics and advanced concepts in tax planning in knowledge perspective

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First Year   **CORE CHOICE COURSE–II**   **Semester-II**

<div align="center">

DATA COMMUNICATION CONCEPTS

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Code: **(Theory)**   **Credit: 4**

LEARNING OBJECTIVES :

- To understand basics of Data Communications
- To know Data Link Layer, Data link Control, Wireless Networks
- To study Network Layer Services and Network layer performance
- To learn Transport Layer, and TCP Services
- To familiar with Application Layers

UNIT – I :

Overview and Physical Layer: Introduction: Data Communications - Networks - Network Types, Network Models: TCP/IP Protocol Suite-The OSI Model, Bandwidth utilization: Multiplexing-Spread Spectrum, Transmission Media: Guided Media-Unguided Media, Switching: Circuit Switched Network-Packet Switching-Structure of a switch.

UNIT – II :

Data Link Layer: Error Deduction and Correction: Introduction-Cyclic codes-Forward error correction, Data link Control: Data link layer protocols- Media Access Control: Random Access- Controlled Access, Wireless Networks: IEEE802.11-Bluetooth-Cellular Telephone-Satellite network-Connection devices,

UNIT – III :

Network Layer Services: Packet Switching- Network layer performance- IPV4 Addresses- Internet Protocol-Routing Algorithms-IPV6 Addressing

UNIT – IV :

Transport Layer : Transport Layer Protocols- User Datagram Protocol - TCP:TCP Services TCP features -Windows in TCP-Flow Control-Error Control-TCP Congestion Control-TCP timers

UNIT – V :

Application Layers: Client Server Programming-Word Wide Web & HTTP -FTP-Email-DNS

UNIT – VI   CURRENT CONTOURS (for Continuous Internal Assessment only) :

Utility of data communication concepts

REFERENCE BOOKS :

1) Data Communications and Networking, Behrouz AForouzan, Tata McGraw Hill, Fifth Edison,2013
2) Data Communications and Networks, Achyut Godbole and AtulKahate, McGraw Hill Education,2011

LEARNING OUTCOMES :

On successful completion of the course, the students will acquire knowledge on

- Basics of Data Communications
- Data Link Layer, Data link Control, Wireless Networks
- Network Layer Services and Network layer performance
- Transport Layer, and TCP Services
- Application Layers

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CORE CHOICE COURSE–II **Semester-II**
2. JAVA PROGRAMMING AND ITS
BUSINESS APPLICATIONS

Code: (Theory) Credit: 4

LEARNING OBJECTIVES :

- To make understand the Fundamentals of object oriented programming,
- To know Classes, Objects and Methods in Java
- To study Interfaces, Packages, Exceptions
- To make Business Applications using classes
- To learn Developing applet programs using AWT & Graphics

UNIT – I :

Fundamentals of object oriented programming – Java Evolution – Java Tokens – Constants, Variables and Data types – Operators and Expressions – Branching and Looping Statements – Arrays – Call by Reference and Value.

UNIT – II :

Classes–Objects and Methods–Define a class–Create a class–Constructors–Function over loading-Inheritance– String Handling-applet -AWT –Try & Catch Statement.

UNIT – III :

Inter faces: Implementing Multiple Inheritance– Packages – Creating and Accessing Packages–Threads–Creation of threads, thread methods–Exceptions–Types of Exceptions–Try, catch, throw, throws statements – Managing Input / Output statements

UNIT – IV :

Business Applications using classes, objects, packages, inheritance and interfaces

UNIT – V :

Developing applet programs using AWT & Graphics

UNIT – VI   CURRENT CONTOURS (for Continuous Internal Assessment only) :

Is Java outdated or live?

REFERENCE BOOKS :

1) C. Xavier–Programming with Java2–SCITECH Publications
2) E. Balagurusamy – Programming with Java– Second Edition
3) John R. Hubbard – Programming with Java – McGraw Hill International Edition
4) C Muthu – Programming with Java – Vijay Nicole Imprints Pvt. Ltd., Chennai

LEARNING OUTCOMES : On successful completion of the course, the students will acquire knowledge on

- Fundamentals of object oriented programming,
- Classes, Objects and Methods in Java
- Interfaces, Packages, Exceptions
- Business Applications using classes
- Developing applet programs using AWT & Graphics

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First Year   **ELECTIVE COURSE–II**   **Semester-II**
1. ACCOUNTING FOR BUSINESS DECISION
Code: **(Theory)**   **Credit: 3**

COURSE OBJECTIVES :

- This programme is designed to provide high quality education in theoretical.
- To provide practical knowledge and skills in various aspects of accounting.
- To pursue or further advance. their careers in business

UNIT – I   INTRODUCTION TO FINANCIAL ACCOUNTING :

Accounting principles-concepts and conventions- Journal – Ledger – Trial Balance – Adjustments – Final accounts of a Sole Trader - Profit and Loss Account - Balance Sheet- Company Final Accounts as per the New Companies Act Schedule III - International Accounting Standards and Indian AccountingStandards-IndianGAAP–IFRS–EmissionsTradingandAccountingofCarbonCredits.

UNIT – II   COST ACCOUNTING :

Difference between Management Accounting and Financial Accounting **-** Definition and Scope of Cost Accounting - Significance and Limitations of cost accounting - Cost Classification - Cost Sheet - Methods of Costing - Process Costing – Job Costing

UNIT – III   MANAGEMENT ACCOUNTING :

Definitions – Scope - Significance and Limitations –Marginal Costing-Cost-Volume-Profit Analysis-Break Even Analysis-Profit planning-Decisions Regarding Sales Mix-Make or Buy decisions–Problem of key factor

UNIT – IV   STANDARD COSTING AND BUDGETARY CONTROL :

Standard Costing - Variance Analysis-Material and Labour Only- Budgets and Budgetary Control - Classification of Budgets –Functional Budget – Production, Sales, Raw Materials Purchase and Cash Budget – Flexible Budgeting-Zero Based Budgeting.

UNIT – V   RECENT TRENDS IN COST ACCOUNTING :

Value Chain Analysis- Quality Costing–Target costing- Life Cycle Costing-Kaizen costing-Activity Based costing.

Note: Theory : 20 % : Problems: 80 %

UNIT – VI   CURRENT CONTOURS (for Continuous Internal Assessment only) :

Ratio analysis

REFERENCES BOOKS :

1. Gupta K.L,(2022), **"Accounting for Managerial Decisions",** Revised Edition, Sahitya Bhawan Publications, Uttar Pradesh.

2. Larry M.Walther,(2018), "**Financial Accounting"** ,Create Space Independent Publishing Platform, Luxemberg.
3. Vijayesh Kumar, Ilya Bystrov and Nisha Rana, (2016), **"Accounting for Managerial Decision Making",** 1stEdition, Global Vision Publishing House, New Delhi.
4. Jain S Pand Narayan KL,(2016), **"Cost Accounting Principles and Practices",** 25th Ed, Kalyani Publishers, New Delhi.
5. Sharma R.K., Shashi Kand Gupta,(2016), "**Management Accounting Principles and Practices",** 13th Ed, Kalyani Publishing house, New Delhi.
6. Kavita Chordiya,(2015), **"Accounting For Business Decisions",** 1stEdition, Everest Publishing House, Pune-Maharashtra.
7. Shukla M.C., T.S. Grewal and S.C. Gupta,(2015), "**Advanced Accounting",** S. Chand & Co., New Delhi.
8. Gupta R.L. & Radhasamy.M,(2014), "**Advanced Accounting**", 17th Edition, Sultan Chand & Son, New Delhi.
9. Arora, M.N.,(2012), "**A Text Book of Cost Accountancy**", 10th Ed., Vikas Publishing House, New Delhi.
10. Ghosh T.P,(2011), **"Accounting Standards and Corporate Accounting *Practices"***, Taxmann Publications, New Delhi.
11. Jerold Zimmerman,(2010), **"Accounting for Decision Making and Control",** 7th Edition, McGraw-Hill Education, New York.
12. Needles Belverd E.(2010)**, "Accounting for Decision Making",** 1st Edition, Thomson Press(India) Ltd, Tamil Nadu.

ONLINE REFERENCES :

1. MOOC Material: *Financial Accounting: Foundations (Coursera),* Createdby: University of Illinoisat Urbana-Champaign,Delivered by: Coursera, Taughtby: Oktay Urcan.
2. MOOC Material: *Accounting for Decision Making (Coursera),* Created by: University ofMichigan,Delivered by: Coursera,Taught by: Greg Miller
3. MOOC Material: *Financial Accounting: Advanced Topics (Coursera),* Created by: University of Illinoisat Urbana-Champaign,Delivered by: Coursera, Taught by: Oktay Urcan
4. Accounting Standards, www.icai.org

COURSE OUTCOMES : On completion of the course, the students will be able to

- Analyse and interpret management information and to make decisions based on the information available
- Evaluate financial data utilizing various financial statement analysis
- Understand and apply the theoretical aspects of accounting methods used for collecting, recording and reporting financial information
- Describe the underlying theories of modern accounting and describe the conceptual framework of accounting
- Understand the types of costing and budgeting, and
- Understand about the International accounting standards and Indian accounting standards.

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First Year	ELECTIVE COURSE–II	Semester-II

2. ORGANISATIONALBEHAVIOUR

Code:	(Theory)	Credit: 3

COURSE OBJECTIVES :

- To learn the basic concepts of Organizational Behaviour and its applications in contemporary organizations.
- To understand how individual- groups and structure have impacts on the organizational effectiveness and efficiency.
- To appreciate the theories and models of organizations in the workplace.
- To creatively and innovatively engage in solving organizational challenges.
- To learn and appreciate different cultures and diversity in the workplace.

UNIT – I   AN OVERVIEW OF OB :

Nature of Organisational Behaviour: Concept of Organizations-Concept of Organisational Behaviour– Challenges. Background and Foundation of Organisational Behaviour: Scientific Management–Fayol's Administrative Management–Bureaucracy–Hawthorne Experiments and Human Relations–Social Systems approach–Human Behaviour Approach–systems and Contingency approach.

UNIT – II   PERSONALITY :

Personality: Determinants of Personality- Theories of Personality- Individual Difference-Matching Personality and Jobs-Personality and Organization-Perception: Meaning-Perceptual process-perception and O B- Learning and Behaviour Modification: Learning process- Theories of Learning- Attitude -Characteristics and Components of Attitude-Attitude and Behaviour- Attitude Formation- Measurement of Attitude-Attitude and Productivity.

UNIT – III   ATTITUDES AND ITS RELVANT THEORY :

Attitudes and Values: Attitudes– Attitudes Relevant for Organisational Behaviour–Attitude Change – Values. Motivation: Concept – Theories –Maslow's theory- Herberg's motivational theory-Vroom's expectancy theory- Equity theory- Theory of X-Y and Z-Motivational Pattern in Indian Organizations.

UNIT – IV   QUALITY OF LIFE :

Motivational Application: Reward System-Quality of life-Job satisfaction-Morale and Morale building. Interpersonal Behaviour: Nature of Interpersonal Behaviour – Transactional Analysis. Group Dynamics: Concept – Formal Groups – Informal Group of Organization – Group Behaviour: Structure and process– Group Decision Making: Intergroup Behaviour.

UNIT – V   AUTHORITY AND LEADERSHIP ASPECTS :

Work teams: concept of team-team creation-task force. Power and Politics: concept bases of power-politics –sources of authority. Leadership: Concept – Leadership Theories – Leadership Styles – Leadership Styles in Indian Organizations-Leadership Development.

UNIT – VI   CURRENT CONTOURS (for Continuous Internal Assessment only) :

Role of organisational behaviour in modern business

REFERENCE BOOKS :

1. Organisational Behaviour, Prasad LM, Sultan Chand & amp; Sons, 2019
2. Organisational Behaviour & amp; Managerial Effectiveness, Michael- V.P. Sultan Chand & amp; Sons. 2021
3. Organisational Behaviour, S.S.Khanka, Sultan Chand & amp; Sons, 2020
4. Organisational Behaviour, Aswathappa, Himalaya Publisher,2016, 12th Edition,
5. Organisational Behaviour, Robbins-Stephen P Prentice Hall of India, 2014,16th Edition
6. Organisational Behaviour, Luthans-Fred,Tata McGraw Hill, 2010, 12th Edition
7. Organisational Behaivour, Inder Jeet & amp; Suman Solanki, 2020,Taxmann Publications.
8. Organizational Behaviour & amp; Principles & amp; Practice Of Management by Pardeshi, P.C.Nirali
9. Organizational Behaviour: Concepts & amp; Casesby Ghanekar, Anjali Everest, 2021
10. Human Relations & amp; Organisational Behaviour: Global Perspective by Dwivedi, R. S.Macmillan Publishers, 2020

WEBSITES :

1. https://openstax.org/books/organizational-behavior/pages/1-introduction

2. https://www.mooc.org

3. https://swayam.gov.in

COURSE OUTCOMES :

- To understand the conceptual framework of the discipline of OB and its practical applications in the organizational setup.
- To deeply understand the role of individual- groups and structure in achieving organizational goals effectively and efficiently.
- To critically evaluate and analyse various theories and models that contributes in the overall understanding of the discipline.
- To develop creative and innovative ideas that could positively shape the organizations.
- To accept and embrace in working with different people from different cultural and diverse background in the workplace.

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First Year　　　　**NON MAJOR ELECTIVE COURSE–I**　　**Semester-II**
INTRODUCTION TO ACCOUNTING

Code:　　　　　　　　　　　**(Theory)**　　　　　　**Credit: 2**

OBJECTIVES :

- Understand the importance of accounting method.
- Understand the techniques involved in deciding upon purchase or sale of Goods

UNIT – I :

Meaning of accounting – meaning and objects of Book Keeping – accounting – concepts and conventions – Principles of double entry–kinds of accounts – journal and ledge accounts.

UNIT – II :

Subsidiary books – purchase book, sales book, purchase returns book, bills receivable book, bills payable book, cash book, Analytical petty cash book and journal proper – bank reconciliation statement.

UNIT – III :

Trial balance – preparation – errors disclosed and Errors not disclosed by its suspense account – rectification of errors.

UNIT – IV :

Preparation of final accounts – trading account, profit and loss account, balance sheet –
UNIT – V :
Adjusting and closing entries in final accounts

UNIT – VI : Current Contours (for Continuous Internal Assessment Only):
Methods of Depreciation (Fixed Percentage on Original Cost Method and Diminishing Balance Method only).

Note: Theory : 20 % : Problems: 80 %

TEXT BOOK :

1. Principles of accountancy, by N. Vinayakam, P.L. Mani, K.L. Nagarajan, EURASIA Publishing House (PVT) ltd. Ram Nagar, New Delhi 110055.
2. Advanced Accountancy" by Jain & Narang, KALYANI Publishers, New Delhi.
3. Financial Accounting For B.Com. (Hons.) Paperback – 1 January 2016 by P C Tulsian(Author), Bharat Tulsian(Author)
4. Financial Accounting byT.S Reddy & A. Murthy Publisher Margham publications.
5. Financial Accounting by V.K,Goyal Publishers Excel Books India

6. Financial Accounting by M.Hanifa & A.Muherjee Publishers McGraw Hill Education.
7. Financial Accounting by Dr.S. N. Maheshwari, Suneel K. Mahewhwari, Sharad Mahewhwari Publisher Vikas Publishing House.
8. Financial Accounting by Jawahar Lal, Seema Srivastava Publisher S. Chand Publishing
9. Financial Accounting (Volume1) by B.S.Raman Publisher United Publisher
10. Basic Financial Accounting by J.R Monga, Raja Bahadur Publisher Scholar Tech Press

COURSE OUTCOMES : The students, after the completion of the course would be able to

- Understanding the concept of accounting, Principles of double entry
- Know the various types of subsidiary books
- Get the knowledge of Error types and Trial balance
- Know about final accounts
- Learn methods of depreciations.

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