



# **K.M.G. COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)**

Approved by the Government of Tamil Nadu  
Permanently Affiliated to Thiruvalluvar University, Vellore.  
Recognized under Section 2(f) and 12(B) of the UGC Act 1956  
Accredited by NAAC (2nd Cycle) with (CGPA of 3.24/4) 'A' Grade

**P.G. DEPARTMENT OF COMMERCE (CA)**

**B.Com – COMPUTER APPLICATIONS**

## **SYLLABUS (CHOICE BASED CREDIT SYSTEM)**

**Under**

**LEARNING OUTCOMES-BASED CURRICULUM  
FRAMEWORK (LOCF)**

**(Effective for the Batch of Students Admitted from 2024-2025)**

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## PREFACE

The curriculum of postgraduate commerce with computer applications has been designed to explain the concepts in various fields of finance, marketing, management, accounting, law, taxation, entrepreneurship, computer applications, Electronic commerce, web technology, digital marketing etc. The purpose of the outcome-based education is meant to provide an exposure to the fundamental aspects of commerce and business environment, keeping in mind the growing needs for higher education, employability, entrepreneurship and social responsibility. The periodical restructuring of the syllabi is carried out to fulfill the requirements of graduate attributes, qualification descriptors, programme learning outcomes and course outcomes. The outcome-based education enriches the curriculum to deliver the basic principles, synthetic strategies, mechanisms and application-oriented learning for the benefit of students. It also includes self-learning module, minor projects and industrial internship to enable students to get equipped for higher studies and employment. The programme also includes training to students for seminar presentation, preparation of internship reports, hands-on training in lab courses, skills to handle real business world situation, developing leadership qualities, organization and participation in the interdepartmental academic competitions. The elective papers provide a platform to strengthen the understanding of the core subjects. The outcome-based curriculum is intended to enrich the learning pedagogy to global standards. ICT enabled teaching-learning platforms are provided to students along with the interaction of international scientists. The seminars periodically delivered by industrialists, subject experts and academician would certainly help the students to update with latest technology/trends in different fields of commerce. The exposure to the industrial internship and MoUs with industries can open an avenue for a start-up and its progress would be followed regularly. The OBE based evaluation

methods will reflect the true cognitive levels of the students as the curriculum is designed with course outcomes and cognitive level correlations as per BLOOM's Taxonomy.

In pursuit of the Higher Education Department Policy Note 2022-23 Demand 20, Section 1.4, Tamil Nādu State Council for Higher Education took initiative to revamp the curriculum. On 27 July 2022, a meeting was convened by the Member-Secretary Dr. S. Krishnasamy enlightening the need of the hour to restructure the curriculum of both Undergraduate and Post-graduate programmes based on the speeches at the Tamil Nādu Legislative Assembly Budget meeting by the Honourable Higher Education Minister Dr K. Ponmudy and Honourable Finance Minister Dr. P. Thiagarajan. At present there are three different modes of imparting education in most of the educational institutions throughout the globe. Outcome Based Education, Problem Based Education, and Project Based Education.

Briefly, it is aimed to restructure the curriculum as student-oriented, skill-based, and institution industry- interaction curriculum with the various courses under "Outcome Based Education with Problem Based Courses, Project Based Courses, and Industry Aligned Programmes" having revised Bloom's Taxonomy for evaluating students skills. Three domains:

(i)Cognitive Domain

(Lower levels: K1: Remembering ; K2: Understanding ; K3: Applying; Higher levels: K4: Analysing ; K5: Evaluating; K6: Creating)

(ii) Affective Domain

(iii) Psychomotor Domain

## **ABOUT THE COLLEGE**

The College was founded in the new millennium 2000 by the vision of late Shri.K.M.Govindarajan fondly known as Iyah, with a mission to offer higher education in the fields of Arts and Science to the needy and the poor middle class students of this area and make them fully employable and economically self reliant. With a humble beginning of launching an elementary school named Thiruvalluvar Elementary School in the year 1952, Iyah groomed it into a Higher Secondary School and later into a college. Education was his soul & breath. The college has grown into a full fledged educational hub offering 12 graduate programmes, 8 post graduate programmes, 5 M.Phil research programmes and 4 Ph.D programmes. The college has been accredited with A grade by NAAC in 2<sup>nd</sup> cycle and recognized under section 2(f) & 12(B) of the UGC act 1956. The College is permanently affiliated to Thiruvalluvar University. The College is an associate member of ICT Academy and registered member of NPTEL and Spoken Tutorials of IIT Bombay. The college is also a member of INFLIBNET and NDL.

## **VISION OF THE COLLEGE**

Empower young men and women by educating them in the pursuit of excellence, character building and responsible citizen.

## **MISSION OF THE COLLEGE**

Offer higher education in the fields of Arts, Science & Management to the needy and make them fully self-dependent.

## **QUALITY POLICY OF THE COLLEGE**

KMG Students achieve the best learning results and personal growth with modern education that equip them for working life and a changing society to become deserving citizens.

## ABOUT THE DEPARTMENT

The Department is an ever-green favourite of students in the blazing effulgence of job prospects. Among the seven staff members, three are Ph.D holders and four are M.Phil. Two of them have been qualified in SET. The department has programmes at UG and PG levels which are the foremost choice of vast majority of students.

The staff members are regularly presenting papers at several national seminars and conferences, symposia and workshops. Two staff members are recognized as Guide supervisors for Ph.D course and four research scholars are pursuing their research course in the department.

The department maintains its own library to focus students' studies and attention on learning more through book reading.

The year of establishment of various programmes of our department are as follows:

S.No	Courses	Establishment year
1	B.Com (Computer Applications)	2009
2	M.Com - (Computer Applications)	2017

## VISION OF THE DEPARTMENT

To impart holistic and quality education in the field of Commerce with Computer Applications and develop a broad knowledge base in core managerial and computer skill with professional excellence and experience.

## MISSION OF THE DEPARTMENT

- To provide in-depth knowledge in the course.
- To train and develop the students with the employable skills required for Commerce and IT sectors.
- To impart the ability to use the expertise in computing to meet the ever growing demands of the society.
- To provide technical education to the students through well-equipped Labs.

## PROGRAM EDUCATIONAL OBJECTIVES (PEOs)

- 1. Professional Excellence:** Graduates will demonstrate competency and excellence in their chosen fields of study, applying theoretical knowledge to practical situations effectively.
- 2. Character Development:** Graduates will exhibit strong moral and ethical character, upholding values of integrity, honesty, and respect for others in both personal and professional endeavors.
- 3. Leadership and Citizenship:** Graduates will emerge as responsible leaders and active citizens, contributing positively to their communities and society at large through their actions and initiatives.
- 4. Continuous Learning:** Graduates will engage in lifelong learning and professional development activities, adapting to evolving technologies, methodologies, and societal needs.
- 5. Self-Dependency and Entrepreneurship:** Graduates will possess the skills and mindset necessary to be self-reliant and entrepreneurial, capable of creating opportunities for themselves and others through innovation and initiative.
- 6. Effective Communication and Collaboration:** Graduates will demonstrate proficiency in communication skills, both verbal and written, and exhibit the ability to collaborate effectively with diverse teams and stakeholders.
- 7. Global Perspective:** Graduates will have a broad understanding of global issues and perspectives, demonstrating cultural sensitivity and adaptability in multicultural environments.

## PROGRAM OUTCOMES (POs)

On successful completion of the programme, the students will be able to:

POs	Graduate Attributes	Statements
PO1	Disciplinary Knowledge	Acquire detailed knowledge and expertise in all the disciplines of the subject.
PO2	Communication Skills	Ability to express thoughts and ideas effectively in writing, listening and confidently Communicate with others using appropriate media
PO3	Critical Thinking	Students will develop aptitude Integrate skills of analysis, critiquing, application and creativity.
PO4	Analytical Reasoning	Familiarize to evaluate the reliability and relevance of evidence, collect, analyze and interpret data.
PO5	Problem Solving	Capacity to extrapolate the learned competencies to solve different kinds of non-familiar problems.
PO6	Employability and Entrepreneurial Skill	Equip the skills in current trends and future expectations for placements and be efficient entrepreneurs by accelerating qualities to facilitate startups in the competitive environment.
PO7	Individual and Team Leadership Skill	Capability to lead themselves and the team to achieve organizational goals and contribute significantly to society.
PO8	Multicultural Competence	Possess knowledge of the values and beliefs of multiple cultures and a global perspective.
PO 9	Moral and Ethical awareness/reasoning	Ability to embrace moral/ethical values in conducting one's life.
PO10	Lifelong Learning	Identify the need for skills necessary to be successful in future at personal development and demands of work place.

## PROGRAM SPECIFIC OUTCOMES (PSOs)

On successful completion of the B.Com CA, the students will be able to:

PSOs	Statements
PSO1	To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.
PSO2	To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations.
PSO3	To produce employable in IT and IT enabled sectors with ethical and innovative professionalism to sustain in the dynamic business world.

### Correlation Rubrics:

High	Moderate	Low	No Correlation
3	2	1	-

### Mapping of PSOs with POs:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
PSO1	3	3	3	3	3	3	2	2	2	3
PSO2	3	3	3	3	3	3	3	2	2	2
PSO3	3	3	3	3	3	3	2	2	3	3



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## Subject and Credit System- B.Com., (Computer Applications) (Effective for the Batch of Students Admitted from 2024-2025)

Semester	Part	Category	Course Code	Course Title	Ins.Hr s/ Week	Credit	Maximum Marks		
							Internal	External	Total
<b>SEMESTER - I</b>	I	Language	AULT10 / AULU10	General Tamil – I / Urdu - I	6	3	25	75	100
	II	English	AULE10	English – I	6	3	25	75	100
	III	Core – 1	AUCCP11	Financial Accounting I	5	5	25	75	100
	III	Core – 2	AUCCP12	Principles of Management	5	5	25	75	100
	III	Elective-I A <b>Or</b> Elective-I B	AUECP13 A	Programming in C <b>(OR)</b>	2	2	25	75	100
			AUECP13 B	Python Programming					
			AUEPCP13 A AUEPCP13 B	Programming in C Lab <b>(OR)</b> Python Programming Lab	2	1	25	75	100
	IV	Skill Enhancement - 1	AUSCP 14	Business Organization	2	2	25	75	100
Foundation Course		AUFCP 15	Fundamentals of Commerce	2	2	25	75	100	
<b>Semester Total</b>					<b>30</b>	<b>23</b>			
<b>SEMESTER - II</b>	I	Language	AULT20 / AULU 20	General Tamil – II / Urdu - II	6	3	25	75	100
	II	English	AULE20	English – II	6	3	25	75	100
	III	Core - 3	AUCCP21	Financial Accounting II	5	5	25	75	100
	III	Core – 4	AUCCP22	Business Laws	5	5	25	75	100
	III	Elective-II A <b>Or</b> Elective-II B	AUECP23A	Office Automation <b>(OR)</b>	2	2	25	75	100
			AUECP23B	Programming in C ++					
			AUEPCP23A AUEPCP23B	Office Automation Lab <b>(OR)</b> Programming in C ++ lab	2	1	25	75	100
	IV	Skill Enhancement - 2	AUSCP24	Industrial Laws	2	2	25	75	100
Skill Enhancement -3		AUSCP25	Advertisement	2	2	25	75	100	
<b>Semester Total</b>					<b>30</b>	<b>23</b>			
<b>SEMESTER - III</b>	I	Language	AULT30 / AULU 30	General Tamil – III / Urdu - III	6	3	25	75	100
	II	English	AULE30	English – III	6	3	25	75	100
	III	Core - 5	AUCCP31	Corporate Accounting – I	5	5	25	75	100
	III	Core -6	AUCCP32	Business Mathematics and statistics	5	5	25	75	100
	IV	Elective-III (Choose any one)	AUECP33A AUECP33B	Programming in Java <b>(OR)</b> Web technology (PHP)	2	2	25	75	100
			AUEPCP33A AUEPCP33B	Programming in Java lab <b>(OR)</b> Web technology (PHP) Lab					
	IV	Skill Enhancement - 4	AUSCP34	Service Marketing	1	1	25	75	100
		Skill Enhancement -5	AUSCP35	Everyday Banking	2	2	25	75	100
Compulsory		AUES30	Environmental Studies	2	2	25	75	100	
<b>Semester Total</b>					<b>30</b>	<b>24</b>			

**Department of Commerce CA - Syllabus (Effect from 2024-2025)**

Semester	Part	Category	Course Code	Course Title	Ins.Hr s/ Week	Credit	Maximum Marks		
							Internal	External	Total
SEMESTER - IV	I	Language	AULT40 / AULU 40	General Tamil – IV / Urdu - IV	6	3	25	75	100
	II	English	AULE40	English – IV	6	3	25	75	100
	III	Core -7	AUCCP41	Corporate Accounting II	5	5	25	75	100
	III	Core -8	AUCCP42	Company Law	5	5	25	75	100
	IV	Elective-IV (Choose any one)	AUECP43A	Relational Data base Management system	4	3	25	75	100
			AUECP43B	Introduction to Data Science					
	IV	Skill Enhancement Course -6	AUSCP44	Professional Skills for Corporate World	2	2	25	75	100
		Skill Enhancement Course -7	AUSCP45	Practices in Commerce	2	2	25	75	100
<b>Semester Total</b>					<b>30</b>	<b>23</b>			
SEMESTER - V	III	Core -9	AUCCP51	Cost Accounting – I	5	4	25	75	100
	III	Core -10	AUCCP52	Banking Law & Practice	5	4	25	75	100
	III	Core -11	AUCCP53	Income Tax Law & Practice I	5	4	25	75	100
	III	Core Paper -12	AUCCP54	Auditing & Corporate Governance	5	4	25	75	100
	III	Discipline Specific Elective	AUECP55A AUECP55B	A. Financial Management / B. Indirect Taxation	4	3	25	75	100
			AUECP56A	Software Engineering (OR) Object oriented analysis and Design	2	2	25	75	100
			AUEPCP56A AUEPCP56B	Software Engineering UML Lab (OR) Object oriented analysis and Design - UML Lab	2	1	25	75	100
			IV	Compulsory	AUVE50	Value Education	2	2	25
	IV	Compulsory	AUICP57	Summer Internship / Industrial Training	-	2	100	-	100
	<b>Semester Total</b>					<b>30</b>	<b>26</b>		
SEMESTER - VI	III	Core – 13	AUCCP61	Cost Accounting II	6	4	25	75	100
	III	Core – 14	AUCCP62	Management Accounting	6	4	25	75	100
	III	Core – 15	AUCCP63	Income Tax Law & Practice –II	6	4	25	75	100
	III	Discipline Specific Elective	AUECP64A AUECP64B	A. Entrepreneurial Development / Human Resource Management	5	3	25	75	100
			AUEPCP65A AUEPCP65B	R Language Lab (OR) Practical Tally Lab	5	3	25	75	100
			IV	Skill	AUPCCP66	General Awareness for Competitive Examination	2	2	25
	IV	Compulsory	AUEA60	Extension Activity	-	1	100	-	100
	<b>Semester Total</b>					<b>30</b>	<b>21</b>		

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**Subject and Credit System- B.Com (CA)**  
(Effective for the Batch of Students Admitted from 2024-2025)

## Consolidated Semester wise and Component wise Credit distribution

Parts	Semester-I	Semester-II	Semester-III	Semester-IV	Semester-V	Semester-VI	Total Credits
<b>Part-I</b>	03	03	03	03	-	-	<b>12</b>
<b>Part-II</b>	03	03	03	03	-	-	<b>12</b>
<b>Part-III</b>	13	13	13	13	22	18	<b>92</b>
<b>Part-IV</b>	04	04	05	04	04	3	<b>24</b>
<b>Part-V</b>	-	-	-	-	-	-	-
<b>Total</b>	<b>23</b>	<b>23</b>	<b>24</b>	<b>23</b>	<b>26</b>	<b>21</b>	<b>140</b>

\*Part I, II and Part III components will be separately taken into account for CGPA calculation and classification for the under graduate programme and the other components. IV, V has to be completed during the duration of the programme as per the norms, to be eligible for obtaining the UG degree.

## COURSE DESCRIPTORS

<b>Title of the Course</b>	FINANCIAL ACCOUNTING I	<b>Hours/Week</b>	05
<b>Course Code</b>	AUCCP11	<b>Credits</b>	05
<b>Category</b>	Core-1	<b>Year &amp; Semester</b>	I & I
<b>Prerequisites</b>	Higher secondary commerce/computer applications	<b>Regulation</b>	2024

### Objectives of the course:

- To understand the basic accounting concepts and standards.
- To know the basis for calculating business profits.
- To familiarize with the accounting treatment of depreciation
- To learn the methods of calculating profit for single entry system.
- To gain knowledge on the accounting treatment of insurance claims.

UNITS	Contents	COs	Cognitive Levels
<b>UNIT-I</b>	<b>Fundamentals of Financial Accounting</b> Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts – Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Need and Preparation.	CO1	K1 K2 K3
<b>UNIT-II</b>	<b>Final Accounts</b> Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments- Bank Reconciliation Statement.	CO1 CO2	K1 K2 K3 K4
<b>UNIT-III</b>	<b>Depreciation and Bills of Exchange</b> <b>Depreciation</b> - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method - Units of Production Method – Cost Model vs Revaluation <b>Bills of Exchange</b> – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate.	CO3	K1 K2 K3 K4

<b>UNIT-IV</b>	<p><b>Accounting from Incomplete Records – Single Entry System</b>                      Incomplete Records - Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.</p>	CO4	K1 K2 K3
<b>UNIT-V</b>	<p><b>Royalty and Insurance Claims</b>                      Meaning – Minimum Rent – Short Working – (Excluding Recoupment of Short Working) – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)</p>	CO5	K1 K2 K3 K4

**THEORY – 20%, PROBLEMS – 80%**

**Recommended Text Books**

1. T.S. Reddy & Murthy Financial Accounting, Margham Publications Chennai.

**Reference Books**

1. Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2. Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3. Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4. Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
6. S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
7. Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S. Chand and Sons, New Delhi.
8. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
9. R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi

**Website and e-learning source**

- 1) <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1>
- 2) <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
- 3) <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>

**Course Learning Outcomes (for Mapping with POs and PSOs)**

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Remember the concept of rectification of errors and Bank reconciliation statements	K1,K2,K3
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns	K1,K2,K3,K4
CO3	Analyze the various methods of providing depreciation	K1,K2,K3,K4
CO4	Evaluate the methods of calculation of profit	K1,K2,K3
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.	K1,K2,K3,K4

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	3	2	2	3	3	3	3	3
CO2	3	3	3	3	3	3	2	3	3	3	3	3	3
CO3	3	2	3	2	3	3	2	3	3	3	3	3	3
CO4	3	2	3	2	3	2	2	3	3	3	3	3	3
CO5	3	3	3	3	3	3	2	3	3	3	3	3	3

## COURSE DESCRIPTORS

<b>Title of the Course</b>	PRINCIPLES OF MANAGEMENT	<b>Hours/Week</b>	05
<b>Course Code</b>	AUCC12	<b>Credits</b>	05
<b>Category</b>	Core-II	<b>Year &amp; Semester</b>	I & I
<b>Prerequisites</b>	Higher secondary commerce/computer applications	<b>Regulation</b>	2024

### Objectives of the course:

- To understand the basic management concepts and functions.
- To know the various techniques of planning and decision making
- To familiarize with the concepts of organisation structure
- To gain knowledge about the various components of staffing
- To enable the students in understanding the control techniques of management

UNITS	Contents	COs	Cognitive Levels
<b>UNIT-I</b>	<b>Introduction to Management</b> Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Managers – Qualification – Duties & Responsibilities.	CO1	K1 K2 K3
<b>UNIT-II</b>	<b>Planning</b> Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting	CO1 CO2	K1 K2 K3 K4
<b>UNIT-III</b>	<b>Organizing</b> Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.	CO3	K1 K2 K3 K5

<b>UNIT-IV</b>	<p><b>Staffing</b> Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion – Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].</p>	CO4	K1 K2 K3 K4 K5
	<p><b>Directing</b> Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.</p> <p><b>Co-ordination and Control</b> Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE] - Trends and Challenges of Management.</p>		CO5

**Recommended Text Books**

1. Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.
2. Dinkar Pagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3. P.C.Tripathi & P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4. L.M. Prasad, Principles of Management, S.Chand & Sons Co. Ltd, New Delhi
5. R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.

**Reference Books**

1. K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai
2. Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3. Griffffin, Management principles and applications, Cengage learning, India.
4. H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5. Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.



**Website and e-learning source**

1. <http://www.universityofcalicut.info/sy1/management>
2. <https://www.managementstudyguide.com/manpower-planning.htm>
3. <https://www.businessmanagementideas.com/notes/managementnotes/coordination/coordination /21392>

**Course Learning Outcomes (for Mapping with POs and PSOs)**

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Demonstrate the importance of principles of management.	K1,K2,K3
CO2	Paraphrase the importance of planning and decision making in an organization.	K1,K2,K3,K4
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.	K1,K2,K3,K5
CO4	Enumerate the various methods of Performance appraisal	K1,K2,K3,K4,K5
CO5	Demonstrate the notion of directing, co-coordination and control in the management.	K1,K2,K3,K5

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	2	3	3	3	3	2	2	3
CO2	3	3	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	2	3	2	3	3	3	3	3	3	3	3
CO4	2	3	2	2	2	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3	3	3

**COURSE DESCRIPTORS**

<b>Title of the Course</b>	PROGRAMMING IN C	<b>Hours/Week</b>	02
<b>Course Code</b>	AUECP13A	<b>Credits</b>	02
<b>Category</b>	Elective-I	<b>Year &amp; Semester</b>	I & I
<b>Prerequisites</b>	Higher secondary commerce/computer applications	<b>Regulation</b>	2024

**Objectives of the course:**

- Describe the core syntax and semantics of C programming language.
- Discover the need for working with the strings and functions.
- Illustrate the process of structuring the data using matrix, struct
- Solve the Parameter Passing using Functions.
- Create a Pointer and Structures and Union programs.

UNITS	Contents	COs	Cognitive Levels
UNIT-I	Introduction to C Language: C Language Introduction-Features of C Language-Benefits of C over other languages-Compilation of C Program-First Program in CPre-processor in CPre-processor directives	CO1	K1,K2
UNIT-II	Variables, Data Types & Operators: Variables and Keywords in C-Scope rules in C - Data Types in C-Operators & Its Types - Typecasting in C.	CO2	K1,K2,K3, K4
UNIT-III	Control Flow Statements: Decision Making Statements - Switch Statement in C-C Loops & Control Structure Practice problems- Continue Statement, Break Statement Array & String Handling in C:Arrays in C-Strings in C	CO2 CO3	K1,K2,K3, K4
UNIT-IV	Multidimensional Arrays in C - String functions in C- Practice problems Functions in C: Function Prototype - Parameter Passing Techniques in C- Storage Classes in C-Recursion Concept –Functions in CPractice problems.	CO2 CO3 CO4	K1,K2,K3
UNIT-V	Pointers, Structures, and Unions: Pointers in C – Structures - Union - Enumeration (or enum) in C - Pointer vs Array in C – C application programs (Sorting, Matrix manipulations, student’s mark list preparation)	CO5	K1,K2,K3 K4,K5,K6

**Text Books:**

1. E. Balaguruswamy, “Programming in ANSI C”, 8th Edition, 2019, McGraw Hill Education, ISBN:978-93-5316-513-0.
2. Pradip Dey, Manas Ghosh, “Programming in C”, 2nd Edition, 2018, Oxford University Press, ISBN: 978-01-9949-147-6.
3. Kernighan B.W and Dennis M. Ritchie, “The C Programming Language”, 2<sup>nd</sup> Edition, 2015, Pearson Education India, ISBN: 978-93-3254-944-9

**Reference Books**

1. Yashavant P. Kanetkar, “Let Us C”, 16th Edition, 2019, BPB Publications, ISBN: 978- 93-8728-449-4.
2. Jacqueline A Jones and Keith Harrow, “Problem Solving with C”, Pearson Education. ISBN: 978-93-325-3800-9.
3. Dr. Guruprasad Nagraj, “C Programming for Problem Solving”, Himalaya Publishing House. ISBN-978-93-5299-361-1.

**Website and e-learning source**

1. <http://elearning.vtu.ac.in/econtent/courses/video/BS/14CPL16.html>
2. <https://nptel.ac.in/courses/106/105/106105171>

**Course Learning Outcomes (for Mapping with POs and PSOs)**

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Apply the concept of Control Structures to solve any given problem.	K1,K2
CO2	Apply the concept of single and multi-dimensional arrays to solve problems related to searching, sorting and matrix operations.	K1,K2,K3,K4
CO3	Apply the concept of Strings for writing programs related to character array.	K1,K2,K3,K4
CO4	Write programs using concept of user defined and recursive functions.	K1,K2,K3
CO5	Apply concept of structures to write programs.	K1,K2,K3K4,K5,K6

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	3	2	2	3	3	2	2	3	3	3	3
<b>CO2</b>	3	3	3	3	2	3	3	2	2	3	3	3	3
<b>CO3</b>	3	3	3	3	2	3	3	2	2	3	3	3	3
<b>CO4</b>	3	3	3	3	2	3	3	2	2	3	3	3	3
<b>CO5</b>	3	3	3	3	2	3	3	2	2	3	3	3	3

## FIRST YEAR – SEMESTER – I

## COURSE DESCRIPTORS

<b>Title of the Course</b>	Programming in C Lab	<b>Hours/Week</b>	02
<b>Course Code</b>	AUEPCP13A	<b>Credits</b>	01
<b>Category</b>	Elective-I	<b>Year &amp; Semester</b>	I & I
<b>Prerequisites</b>	Higher secondary commerce/computer applications	<b>Regulation</b>	2024

## Programming in C Lab

**Learning Objectives:** (for teachers: what they have to do in the class/lab/field)

- Understand problem statements and identify appropriate solutions.
- Demonstrate the use of IDE and C Compiler.
- Develop programs using C Programming Language.
- Explain about equations.
- Compare to the program grade wise using C Program.

## List of Programs

1. Write a C program to find roots of a Quadratic equation.
2. Write a C program to find the total no. of digits and the sum of individual digits of a positive integer.
3. Write a C program to generate the Fibonacci sequence of first N numbers.
4. Write a C program to sum the series  $S=1 - x + (x^2/2!) - (x^3/3!) + \dots - (x^n/n!)$
5. Write a C program to arrange the elements of an integer array using Bubble Sort algorithm.
6. Write a C program to input two matrices and perform matrix multiplication on them
7. Write a C program to check whether the given string is palindrome or not without using Library functions.
8. Write a C program to count the number of lines, words and characters in a given text.

9. Write a C program to generate Prime numbers in a given range using user defined function.
10. Write a C program to find factorial of a given number using recursive function.
11. Write a C program to maintain a record of n student details using an array of structures with four fields - Roll number, Name, Marks and Grade. Calculate the Grade according to the following conditions.

Marks Grade

>=80 A

>=60 B

>=50 C

>=40 D

<40 E

Print the details of the student, given the student Roll number as input.

Extended Professional Component	Questions related to the above topics, from various competitive examinations UPSC / TRB / NET / UGC –CSIR / GATE / TNPSC / others to be solved (To be discussed during the Tutorial hour)
Skills acquired from the course	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill.

**Text Books:**

1.E. Balaguruswamy, “Programming in ANSI C”, 8th Edition, 2019, McGraw Hill Education, ISBN:978-93-5316-513-0.

**Reference Books:**

1. Pradip Dey, Manas Ghosh, “Programming in C”, 2nd Edition, 2018, Oxford University Press, ISBN: 978-01-9949-147-6.
2. Kernighan B.W and Dennis M. Ritchie, “The C Programming Language”, 2nd Edition, 2015, Pearson Education India, ISBN: 978-93-3254-944-9.
3. Yashavant P. Kanetkar, “Let Us C”, 16th Edition, 2019, BPB Publications, ISBN: 978-93-8728-449-4

4. Jacqueline A Jones and Keith Harrow, “Problem Solving with C”, Pearson Education.  
ISBN: 978-93-325-3800-9.
5. Dr. Guruprasad Nagraj, “C Programming for Problem Solving”, Himalaya Publishing House. ISBN-978-93-5299-361-1.

**Weblinks and Video Lectures (e-Resources):**

1. <http://elearning.vtu.ac.in/econtent/courses/video/BS/14CPL16.html>
2. <https://nptel.ac.in/courses/106/105/106105171/>

**Course Learning Outcomes (for Mapping with POs and PSOs)**

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Apply the concept of Control Structures to solve any given problem.	K1,k2,K3
CO2	Apply the concept of single and multi-dimensional arrays to solve problems related to searching, sorting and matrix operations.	K1,K2,K3,K4
CO3	Apply the concept of Strings for writing programs related to character array.	K1,K2,K3,K4
CO4	Write programs using concept of user defined and recursive functions.	K1,K2,K3,K4
CO5	Apply concept of structures to write programs.	K1,K2,K3,K4,K5,K6

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	3	2	3	3	3	2	2	2	3	2	3
<b>CO2</b>	3	3	3	2	3	3	3	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	3	3	2	2	2	3	2	3
<b>CO4</b>	3	3	3	2	3	3	3	2	2	2	3	2	3
<b>CO5</b>	3	3	3	2	3	3	3	2	2	2	3	2	3

## COURSE DESCRIPTORS

<b>Title of the Course</b>	PYTHON PROGRAMMING	<b>Hours/Week</b>	02
<b>Course Code</b>	AUECP13B	<b>Credits</b>	02
<b>Category</b>	Elective-I	<b>Year &amp; Semester</b>	I & I
<b>Prerequisites</b>	Higher secondary commerce/computer applications	<b>Regulation</b>	2024

### Objectives of the course:

- Describe the core syntax and semantics of Python programming language.
- Discover the need for working with the strings and functions.
- Illustrate the process of structuring the data using lists, dictionaries, tuples and sets.
- Understand the usage of packages and Dictionaries
- Compare to the Set Data type with Text Files.

UNITS	Contents	COs	Cognitive Levels
<b>UNIT-I</b>	<b>Introduction:</b> Computer algorithms - Computer Hardware- Computer Software - Python programming language - Literals - Variables and Identifiers - Operators - Expressions and Data types, Input / output	CO1	K1,K2,K3
<b>UNIT-II</b>	<b>Control Structures:</b> Boolean Expressions - Selection Control – If Statement- Indentation in Python- Multi-Way Selection - Iterative Control- While Statement- Infinite loops- Definite vs. Indefinite Loops- Boolean Flag. String, List and Dictionary, Manipulations Building blocks of python programs, Understanding and using ranges.	CO1 CO2	K1,K2,K3, K4
<b>UNIT-III</b>	<b>Functions:</b> Program Routines - Defining Functions - More on Functions: Calling Value-Returning Functions- Calling Non - Value-Returning Functions- Parameter Passing – Keyword Arguments in Python - Default Arguments in Python-Variable Scope. Recursion: Recursive Functions	CO2	K1,K2,K3, K4
<b>UNIT-IV</b>	<b>Objects and their use:</b> Software Objects - Turtle Graphics – Turtle attributes - Modular Design: Modules – Top - Down Design - Python Modules	CO3	K1,K2,K3
<b>UNIT-V</b>	<b>Dictionaries and Sets:</b> Dictionary type in Python - Set Data type. Text Files: Opening, reading and writing text files – Exception Handling	CO4	K1,K2,K3, K4

**Text Books:**

1. Charles Dierbach, “Introduction to Computer Science using Python – A computational Problem-solving Focus”, Wiley India Edition, 2015.
2. Wesley J. Chun, “Core Python Applications Programming”, 3rd Edition , Pearson Education, 2016
3. Mark Lutz, “Learning Python Powerful Object Oriented Programming”, O’reilly Media 2018, 5th Edition.

**Reference Books**

1. Timothy A. Budd, “Exploring Python”, Tata MCGraw Hill Education Private Limited 2011, 1st Edition.
2. John Zelle, “Python Programming: An Introduction to Computer Science”, Second edition, Course Technology Cengage Learning Publications, 2013, ISBN 978- 1590282410
3. Michel Dawson, “Python Programming for Absolute Beginners” , Third Edition, Course Technology Cengage Learning Publications, 2013, ISBN 978- 1435455009

**Website and e-learning source**

1. [https://onlinecourses.swayam2.ac.in/cec22\\_cs20/preview](https://onlinecourses.swayam2.ac.in/cec22_cs20/preview)

**Course Learning Outcomes (for Mapping with POs and PSOs)**

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Develop and execute simple Python programs	K1,K2,K3
CO2	Write simple Python using conditionals and looping for solving problems	K1,K2,K3
CO3	Decompose a Python program into functions	K1,K2,K3,K4
CO4	Represent compound data using Python lists, tuples, dictionaries etc.,	K1,K2,K3,K4
CO5	Differentiation Dictionaries & Set	K1,K2,K3

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	3	2	2	2	2	3	2	3
CO2	3	3	3	2	3	3	2	2	2	2	3	2	3
CO3	3	3	3	2	3	3	2	2	2	2	3	2	3
CO4	3	3	3	2	3	3	2	2	2	2	3	2	3
CO5	3	3	3	2	3	3	2	2	2	2	3	2	3



## COURSE DESCRIPTORS

<b>Title of the Course</b>	PYTHON PROGRAMMING LAB	<b>Hours/Week</b>	02
<b>Course Code</b>	AUEPCP13B	<b>Credits</b>	01
<b>Category</b>	Elective-I	<b>Year &amp; Semester</b>	I & I
<b>Prerequisites</b>	Higher secondary commerce/computer applications	<b>Regulation</b>	2024

### Python Programming Lab

#### Learning Objectives: (for teachers: what they have to do in the class/lab/field)

- Acquire programming skills in core Python.
- Acquire Object-oriented programming skills in Python.
- Develop the skill of designing graphical-user interfaces (GUI) in Python.
- Develop the ability to write database applications in Python.
- Acquire Python programming skills to move into specific branches

#### List of Programs:

1. Program to convert the given temperature from Fahrenheit to Celsius and vice versa depending upon user's choice.
2. Write a Python program to construct the following pattern, using a nested loop
 

```

*
**
***
****
*****
*****
****
***
**
*
```
3. Program to calculate total marks, percentage and grade of a student. Marks obtained in each of the five subjects are to be input by user. Assign grades according to the following criteria:
 

Grade A: Percentage $\geq 80$	Grade B: Percentage $\geq 70$ and $< 80$
Grade C: Percentage $\geq 60$ and $< 70$	Grade D: Percentage $\geq 40$ and $< 60$
Grade E: Percentage $< 40$	
4. Program, to find the area of rectangle, square, circle and triangle by accepting suitable input parameters from user.
5. Write a Python script that prints prime numbers less than 20.
6. Program to find factorial of the given number using recursive function.
7. Write a Python program to count the number of even and odd numbers from array of N numbers.
8. Write a Python class to reverse a string word by word.
9. Read a file content and copy only the contents at odd lines into a new file.
10. Create a Turtle graphics window with specific size.

<b>Extended Professional Component</b>	Questions related to the above topics, from various competitive examinations UPSC / TRB / NET / UGC –CSIR / GATE / TNPSC / others to be solved (To be discussed during the Tutorial hour)
<b>Skills acquired from the course</b>	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill

**Learning Resources:**

**Recommended Texts**

1. Charles Dierbach, “Introduction to Computer Science using Python - A computational Problem-solving Focus”, Wiley India Edition, 2015.
2. Wesley J. Chun, “Core Python Applications Programming”, 3rd Edition , Pearson Education, 2016

**Reference Books**

1. Mark Lutz, “Learning Python Powerful Object Oriented Programming”, O’reilly Media 2018, 5th Edition.
2. Timothy A. Budd, “Exploring Python”, Tata MCGraw Hill Education Private Limited 2011, 1 st Edition.
3. John Zelle, “Python Programming: An Introduction to Computer Science”, Second edition, Course Technology Cengage Learning Publications, 2013, ISBN 978-1590282410
4. Michel Dawson, “Python Programming for Absolute Beginners” , Third Edition, Course Technology Cengage Learning Publications, 2013, ISBN 978-1435455009

**Course Learning Outcomes (for Mapping with POs and PSOs)**

On completion of the course the students should be able to

COs	CO Description (for students: To know what they are going to learn)	COGNITIVE LEVELS
CO1	To understand the problem solving approaches.	K1,K2,K3
CO2	To learn the basic programming constructs in Python.	K1,K2,K3,K4
CO3	To practice various computing strategies for Python-based solutions to real world problems.	K1,K2,K3
CO4	To use Python data structures - lists, tuples, dictionaries.	K1,K2,K3,K4
CO5	Can able to develop simple projects based on Python.	K1,K2,K3,K4,k5,k6

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	3	3	2	3	3	3	2	3
CO2	3	3	3	2	3	3	3	2	3	3	3	2	3
CO3	3	3	3	2	3	3	3	2	3	3	3	2	3
CO4	3	3	3	2	3	3	3	2	3	3	3	2	3
CO5	3	3	3	2	3	3	3	2	3	3	3	2	3

**COURSE DESCRIPTORS**

<b>Title of the Course</b>	BUSINESS ORGANISATION	<b>Hours/Week</b>	02
<b>Course Code</b>	AUSCP14	<b>Credits</b>	02
<b>Category</b>	Skilled Enhancement Course I	<b>Year &amp; Semester</b>	I & I
<b>Prerequisites</b>	Higher secondary commerce/computer applications	<b>Regulation</b>	2024

**Objectives of the course:**

- Understand business, profession, organization, social responsibilities, and business ethics.
- Explore business forms, distinguish public and private sectors.
- Comprehend industry location factors, analyze large-scale operation advantages.
- Familiarize with stock exchanges, understand business combinations.
- Understand trade associations and chambers of commerce in India.

UNITS	Contents	COs	Cognitive Levels
UNIT-I	Business - Meaning and types - Profession - meaning and importance of business Organization - Social Responsibilities of Business - Business Ethics.	CO1	K1 K2 K3
UNIT-II	Forms of Business organization - Sole trader - Partnership - Joint Hindu Family - Joint Stock Companies - Co-operative Societies - Public Utilities and Public Enterprises - Public Sector vs. Private Sector.	CO1 CO2	K1 K2 K3
UNIT-III	Location of industry - Factors influencing location - size of industry - optimum firm - advantages of large - scale of operation - limitation of small scale of operation - industrial estates - District Industries Centers.	CO3	K1 K2 K3
UNIT-IV	Stock Exchange - Function - Types - Working - Regulation of Stock Exchanges in India - Business Combination - Causes - Types - Effects of Combination in India.	CO4	K1 K2 K4
UNIT-V	Trade Association - Chamber of Commerce - Functions – Objectives - Working in India	CO5	K1 K2 K3

<p><b>Recommended Text Books</b></p> <p>1. C.B. Gupta , Business organization .2022. Sultan Chand &amp; Sons, New Delhi.</p>
<p><b>Reference Books</b></p> <p>1. Prakash &amp; Jagedesh, Business organization &amp; Management, Kitab Mahal Publishers (1997).                  2. Dinkar Pagare, Business Organisation and Management, Sultan Chand &amp; Sons New Delhi.                  3. Vasudevan &amp; Radhasivam, Business Organization, S. Chand Publisher.</p>
<p><b>Website and e-learning source</b></p> <p>1. <a href="https://www.vedantu.com/commerce/forms-of-business-organizations">https://www.vedantu.com/commerce/forms-of-business-organizations</a>                  2. <a href="https://ncert.nic.in/textbook/pdf/kebs102.pdf">https://ncert.nic.in/textbook/pdf/kebs102.pdf</a>                  3. <a href="https://www.teachmint.com/tfile/studymaterial/b-com/BusinessOrganization / Chapter1/46db05e8-ee83-497e-aa56-573a1388f80e">https://www.teachmint.com/tfile/studymaterial/b-com/BusinessOrganization / Chapter1/46db05e8-ee83-497e-aa56-573a1388f80e</a></p>

**Course Learning Outcomes (for Mapping with POs and PSOs)**

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Differentiate business types, evaluate business organization's importance, analyze ethical considerations in business.	K1,K2,K3
CO2	Compare forms of business organizations; assess public and private sector advantages and disadvantages.	K1,K2,K3
CO3	Analyze industry location factors, evaluate advantages of large-scale operations, assess industrial estates and district industries centers.	K1,K2,K3
CO4	Explain stock exchange functions and regulation; analyze business combinations, causes, types, and effects.	K1,K2,K4
CO5	Discuss Trade Associations and chambers of commerce functions and objectives, evaluate their significance in promoting trade and commerce in India.	K1,K2,K3

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	2	1	1	1	2	3	2	3	3	2	2	2
CO2	3	3	1	2	2	3	2	2	3	3	2	3	3
CO3	3	3	2	2	2	3	3	2	3	3	3	3	3
CO4	3	3	3	3	2	3	2	2	2	3	3	3	3
CO5	3	2	1	1	2	2	3	2	3	3	2	3	2

## COURSE DESCRIPTORS

<b>Title of the Course</b>	FUNDAMENTALS OF COMMERCE	<b>Hours/Week</b>	02
<b>Course Code</b>	AUFCP15	<b>Credits</b>	02
<b>Category</b>	Foundation Course I	<b>Year &amp; Semester</b>	I & I
<b>Prerequisites</b>	Higher secondary commerce/computer applications	<b>Regulation</b>	2024

### Objectives of the course:

- Understand the meaning of Commerce and Industry
- Familiarize with Various Accounting methods.
- Explore about Market and Marketing
- Understand the various Acts prevailing in India
- Gain knowledge about Taxation and Filing of Income Tax.

UNITS	Contents	COs	Cognitive Levels
<b>UNIT-I</b>	Commerce - Introduction: Definition of Commerce - Importance – Meaning of Barter system - Business – Industry - Trade – Hindrances of Trade - Branches of Commerce.	CO1	K1 K2
<b>UNIT-II</b>	Accounting – Introduction: Bookkeeping – Meaning - Definition- Objectives - Accounting – Meaning Definition – objectives – Branches of Accounting - Financial Accounting – Cost Accounting - Management Accounting - its features and Differences.	CO2	K1 K2 K3 K4
<b>UNIT-III</b>	Introduction to Marketing: Definition of Market – Classification of Markets – Marketing – Meaning and Definition- Characteristics - Difference Between Market and Marketing – Approaches to Study of Marketing.	CO3	K1 K2 K3 K4
<b>UNIT-IV</b>	Introduction to Legal aspects of Business – Meaning of: Indian Contract Act 1872- Negotiable Instruments Act 1881 - Sale of Goods Act 1930- Partnership Act 1932 - Banking Regulation Act 1948 - Income Tax Act 1961 – Insolvency and Bankruptcy Code 2016 – GST Act 2017 - Anti Money Laundering Act 2020.	CO4	K1 K2 K3

<b>UNIT-V</b>	Tax Return Filing: Meaning and Types of Taxation – Registration of GST- Types of Returns - Filing of Income Tax Return- Filing of GST return - Slab rates.	CO5	K1 K2 K3 K5
<b>Recommended Text Books</b>			
<ol style="list-style-type: none"> <li>1. S.P.Jain and K.L Narang 2023, Financial Accounting-I , Kalyani Publishers, New Delhi</li> <li>2. N.D .Kapoor, Mercantile Law, Sultan Chand &amp; Sons, New Delhi.</li> <li>3. Dr. L. Natarajan, Margham Publications, Chennai.</li> </ol>			
<b>Reference Books</b>			
<ol style="list-style-type: none"> <li>1. Hariharan N, Income Tax Law &amp; Practice, Vijay Nicole Imprints Pvt. Ltd.Chennai.</li> <li>2. R.S.N. Pillai And Bagavathi, Business Law , S. Chand Publishing.</li> <li>3. T. Srinivasan – Income Tax &amp; Practice –Vijay Nicole Imprints Pvt. Limited,Chennai.</li> <li>4. T.S. Reddy &amp; Dr Y. Hariprasad Reddy, Management Accounting. Margham Publications, Chennai.</li> </ol>			
<b>Website and e-learning source</b>			
<ol style="list-style-type: none"> <li>1. <a href="https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1- assessment-of-an-individual.html">https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1- assessment-of-an-individual.html</a></li> <li>2. <a href="https://dea.gov.in/sites/default/files/moneylaunderingact.pdf">https://dea.gov.in/sites/default/files/moneylaunderingact.pdf</a></li> <li>3. <a href="https://www.mca.gov.in/Ministry/pdf/TheInsolvencyandBankruptcyofIndia.pdf">https://www.mca.gov.in/Ministry/pdf/TheInsolvencyandBankruptcyofIndia.pdf</a></li> </ol>			

**Course Learning Outcomes (for Mapping with POs and PSOs)**

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	To make the students familiar with the concepts of Commerce and Industry.	K1,K2
CO2	To encourage and motivate the students for the Accounting Education.	K1,K2,K3,K4
CO3	To Analyze the Various classification of Markets and Marketing.	K1,K2,K3,K4
CO4	To make the students aware towards the various commercial Laws.	K1,K2,K3
CO5	To aware the types of Taxation and slab rates.	K1,K2,K3,K5

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	2	1	1	1	2	2	2	3	3	3	2	2
CO2	3	3	3	3	2	3	2	2	3	3	3	3	3
CO3	3	3	2	2	2	3	3	3	3	3	3	3	3
CO4	3	2	2	1	3	3	2	2	3	3	3	3	3
CO5	3	2	3	2	3	3	2	1	3	3	3	3	3