

# M.COM

## Syllabus

Program Code: PCO

2021-2022 onwards

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**MANNAR THIRUMALAI NAICKER COLLEGE**

(AUTONOMOUS)

**Re-accredited with “A” Grade by NAAC**

**PASUMALAI, MADURAI – 625 004**

### **Eligibility for Admission**

Candidates seeking admission to the B.Com Degree course must have the Higher Secondary Education,(should have studied Commerce and Accountancy in HSC) of the Government of Tamil Nadu or any other state or its equivalent qualification.

### **Duration of the course**

The duration of the course shall be three academic years comprising six semesters with two semesters in each academic year.

### **Subjects of Study**

Part I : Tamil /Aluvalaga Melanmai and Kappeedu– Kotpadugalum Nadai Muraikalum

Part II : English

Part III :

1. Core Subjects
2. Allied Subjects
3. Electives

Part IV :

1. Non Major Electives (II Year)
2. Skill Based Subjects
3. Environmental Studies - Mandatory Subject
4. Value Education - Mandatory Subject

Part V :

Extension Activities

### **Pattern of the question paper for the Continuous Internal Assessment**

**Note: Duration – 1 hour 30 minutes**

**(For Part I, Part II & Part III)**

The components for continuous internal assessment are:

#### **Part –A**

Four multiple choice questions (answer all) 4 x01= 04 Marks

#### **Part –B**

Three short answers questions (answer all) 3 x02= 06 Marks

#### **Part –C**

Two questions ('either .... or 'type) 2 x 05=10 Marks

#### **Part –D**

Two questions out of three 2 x 10 =20 Marks

Total 40 Marks

### **The scheme of Examination for Part-I, II & III**

The components for continuous internal assessment are:

(40 Marks of two continuous internal assessments will be converted to 15 marks)

Two tests and their average --15 marks

Seminar /Group discussion --5 marks

Assignment --5 marks

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Total 25 Marks  
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### **Pattern of the question paper for the Summative Examinations:**

**Note: Duration- 3 hours**

#### **Part –A**

Ten multiple choice questions 10 x01= 10 Marks

No Unit shall be omitted: not more than two questions from each unit

#### **Part –B**

Short answer questions (one question from each unit) 5 x02= 10 Marks

#### **Part –C**

Five Paragraph questions ('either .... or 'type) 5 x 05 = 25 Marks

(One question from each Unit)

#### **Part –D**

Three Essay questions out of five 3 x 10 =30 Marks

(One question from each Unit)

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Total 75 Marks  
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### **Part-IV- Skill Based and Non Major Elective Courses:**

**The Scheme of Examination for Skill Based Courses: (Except Practical Lab Subjects)**

#### **Pattern of the questions paper for the continuous Internal Assessment**

**45 MCQs will be asked for two internal assessment tests (45 x 1=45Marks) and converted for 15 marks**

The components for continuous internal assessment are:

Two tests and their average --15 marks

Seminar /Group discussion --5 marks

Assignment --5 marks

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Total 25 Marks  
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### **Summative Examination Pattern**

#### **Pattern of the Question Paper for Skill Based Papers (External)**

**75 Multiple choice questions will be asked from five units (75 x 1=75Marks)**

**(15MCQ's from each unit)**

### **Part-IV-Environmental Studies and Value Education**

#### **The Scheme of Examination (Environmental Studies and Value Education)**

Two tests and their average	--15 marks
Project Report	<u>--10 marks*</u>
Total	<u>--25 marks</u>

\*The students as Individual or Group must visit a local area to document environmental assets – river / forest / grassland / hill / mountain – visit a local polluted site – urban / rural / industrial / agricultural – study of common plants, insects, birds – study of simple ecosystem – pond, river, hill slopes, etc.

#### **Question Paper Pattern**

**(Internal Assessment)**

#### **Pattern of the Question Paper for Environmental Studies & Value Education only (Internal)**

**45 MCQs will be asked for two internal assessment tests (45 x 1=45Marks) and converted for 15 marks**

Two tests and their average	--	15 marks
Project	--	10 marks
		-----
Total		25 Marks
		-----

### **Summative Examination Pattern**

#### **Pattern of the Question Paper for Environmental Studies & Value Education only (External)**

**75 Multiple choice questions will be asked from five units (75 x 1=75Marks)**

**(15MCQ's from each unit)**

**PART V Extension Activities: (Maximum Marks: 100)**

1. NCC
2. NSS
3. Physical Education
4. YRC
5. RRC
6. Health & Fitness Club
7. Eco Club
8. Human Rights Club
9. Consumer Club

**Minimum Marks for a Pass**

40% of the aggregate (Internal +Summative Examinations)

No separate pass minimum for the Internal Examinations.

27 marks out of 75 is the pass minimum for the Summative Examinations.

## **VISION**

To promote the department of commerce as a “Research Centre with Excellence” in Commerce and create the Professionals with Ethical values

## **MISSION**

- To achieve academic excellence by providing knowledge about contemporary aspects in commerce education.
- To equip the students to emerge as an efficient and ethical Business Consultants, Chartered Accountants and Business Managers.
- To establish an industry-academia interface for generating advanced opportunities for the students.
- To create an urge in students to take up entrepreneurship.
- To involve in projects leading to high-quality research.

The 12 Graduate Attributes\*:

1. (KB) A knowledge base for engineering: Demonstrated competence in university level mathematics, natural sciences, engineering fundamentals, and specialized engineering knowledge appropriate to the program.
2. (PA) Problem analysis: An ability to use appropriate knowledge and skills to identify, formulate, analyze, and solve complex engineering problems in order to reach substantiated conclusions
3. (Inv.) Investigation: An ability to conduct investigations of complex problems by methods that include appropriate experiments, analysis and interpretation of data and synthesis of information in order to reach valid conclusions.
4. (Des.) Design: An ability to design solutions for complex, open-ended engineering problems and to design systems, components or processes that meet specified needs with appropriate attention to health and safety risks, applicable standards, and economic, environmental, cultural and societal considerations.
5. (Tools) Use of engineering tools: An ability to create, select, apply, adapt, and extend appropriate techniques, resources, and modern engineering tools to a range of engineering activities, from simple to complex, with an understanding of the associated limitations.
6. (Team) Individual and teamwork: An ability to work effectively as a member and leader in teams, preferably in a multi-disciplinary setting.
7. (Comm.) Communication skills: An ability to communicate complex engineering concepts within the profession and with society at large. Such ability includes reading, writing, speaking and listening, and the ability to comprehend and write effective reports and design documentation, and to give and effectively respond to clear instructions.
8. (Prof.) Professionalism: An understanding of the roles and responsibilities of the professional engineer in society, especially the primary role of protection of the public and the public interest.

9. (Impacts) Impact of engineering on society and the environment: An ability to analyze social and environmental aspects of engineering activities. Such ability includes an understanding of the interactions that engineering has with the economic, social, health, safety, legal, and cultural aspects of society, the uncertainties in the prediction of such interactions; and the concepts of sustainable design and development and environmental stewardship.
10. (Ethics) Ethics and equity: An ability to apply professional ethics, accountability, and equity.
11. (Econ.) Economics and project management: An ability to appropriately incorporate economics and business practices including project, risk, and change management into the practice of engineering and to understand their limitations.
12. (LL) Life-long learning: An ability to identify and to address their own educational needs in a changing world in ways sufficient to maintain their competence and to allow them to contribute to the advancement of knowledge

<b>WA</b>	<b>Graduate Attributes</b>	<b>Caption as</b>
<b>1</b>	A knowledge base for engineering: Demonstrated competence in university level mathematics, natural sciences, engineering fundamentals, and specialized engineering knowledge appropriate to the program.	Knowledge Base
<b>2&amp;3</b>	Problem analysis: An ability to use appropriate knowledge and skills to identify, formulate, analyze, and solve complex engineering problems in order to reach substantiated conclusions Investigation: An ability to conduct investigations of complex problems by methods that include appropriate experiments, analysis and interpretation of data and synthesis of information in order to reach valid conclusions.	Problem Analysis & Investigation
<b>4&amp;7</b>	Design: An ability to design solutions for complex, open-ended engineering problems and to design systems, components or processes that meet specified needs with appropriate attention to health and safety risks, applicable standards, and economic, environmental, cultural and societal considerations. Communication skills: An ability to communicate complex engineering concepts within the profession and with society at large. Such ability includes reading, writing, speaking and listening, and the ability to compare and write effective reports and design documentation and to give and effectively respond to clear instructions.	Communication Skills & Design
<b>6</b>	Individual and teamwork: An ability to work effectively as a member and leader in teams, preferably in a multi-disciplinary setting.	Individual and Team Work
<b>8 &amp; 10</b>	Professionalism: An understanding of the roles and responsibilities of the professional engineer in society, especially the primary role of protection of the public and the public interest. Ethics and equity: An ability to apply professional ethics, accountability, and equity.	Professionalism, Ethics and equity
<b>12</b>	Life-long learning: An ability to identify and to address their own educational needs in a changing world in ways sufficient to maintain their competence and to allow them to contribute to the advancement of knowledge	Lifelong learning

**PROGRAM EDUCATIONAL OBJECTIVES (PEOs)**

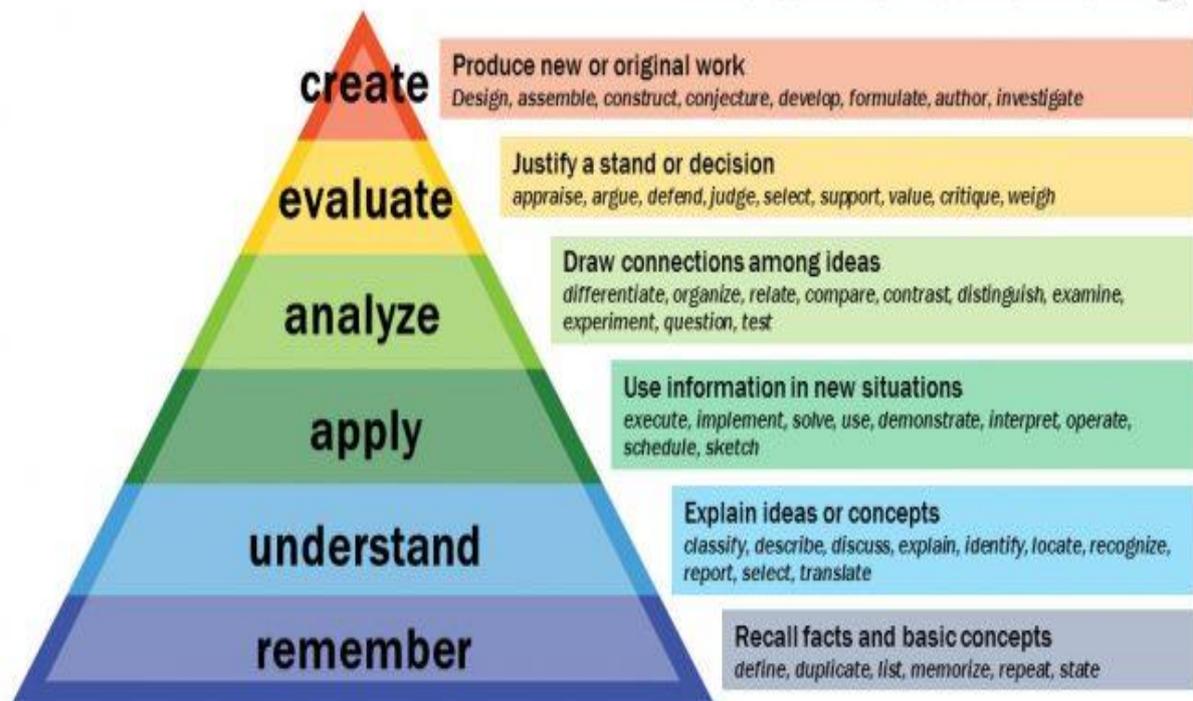
<b>PEO1:</b>	To acquire entrepreneurial and managerial skills to become a successful entrepreneur of Micro to Large scale industries.
<b>PEO2:</b>	To cultivate the students in intellectual, personal, interpersonal and societal skills with a focus on relevant professional career to maximize professional growth.
<b>PEO3:</b>	To acquire practical skills to work on ICT environment
<b>PEO4:</b>	To Train and develop students with the much needed business education to take up higher education and professional / competitive exams.
<b>PEO5:</b>	To transform the student in to ethically & socially responsible professionals through excellence.
<b>PEO6:</b>	To involve in continuous learning process for attaining economic goals of self, family and society

<b>PO NO</b>	<b>PROGRAMME OUTCOMES (POs)</b>	
<b>At the end of the programme, the students will be able to</b>		
<b>PO – 1</b>	Integrate the academic abilities and expertise gained from the study of humanities and arts and other similar fields, and gains requisite scope and breadth for a transdisciplinary context.	<b>Knowledge Base</b>
<b>PO – 2</b>	Demonstrate proficiency in the use of effective disciplinary techniques in research, critical study, artistic work and professional performance.	<b>Problem Analysis &amp; Investigation</b>
<b>PO – 3</b>	Communicate observations, recommendations and suggestions effectively, concisely and accurately, both verbally and in writing, to various types of audiences.	<b>Communication Skills &amp; Design</b>
<b>PO - 4</b>	Articulate and apply principles, concepts, ethics and ideals resulting from an integrated view of their fields of research and to show knowledge and resolution of existing social and environmental issues.	<b>Individual and Team Work</b>
<b>PO - 5</b>	Apply professional ethics, accountability and equity in all their endeavours.	<b>Professionalism, Ethics and Equity</b>
<b>PO - 6</b>	Use new tools, resources and technology to keep abreast with current developments in their discipline and practice life-long learning.	<b>Lifelong learning</b>

## PROGRAM SPECIFIC OUTCOME (PSOs)

<b>PSO1:</b>	Reproduce the theoretical concepts and practical knowledge which promote the growth of entrepreneurship
<b>PSO2:</b>	Able to obtain professional career by obtaining knowledge in real business environment.
<b>PSO3:</b>	Able to work on accounting software & office automation to deal with ICT environment.
<b>PSO4:</b>	Competent to pursue CA, CS, M. Com, MBA, CFA, CMA
<b>PSO5:</b>	Obtain the sense of civic accountability, moral responsibility and professional ethics.
<b>PSO6:</b>	Excel in contemporary knowledge of business and provide to the manpower needs of companies.

## Bloom's Taxonomy



**MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous), Pasumalai**

**M.COM Curriculum**

*(For the student admitted during the academic year 2021-2022 onwards)*

Course Code	Title of the Course	Hrs	Credits	Maximum Marks		
				Int	Ext	Total
<b>FIRST SEMESTER</b>						
<b>Part - III</b>	<b>Core Courses</b>					
21PCOC11	Advanced Financial Accounting	6	4	25	75	100
21PCOC12	Marketing and Logistics Management	6	4	25	75	100
21PCOC13	Quantitative Methods	6	4	25	75	100
21PCOC14	Security Analysis and Portfolio Management	6	4	25	75	100
21PCOC15	Insurance and Risk Management	6	4	25	75	100
	<b>Total</b>	<b>30</b>	<b>20</b>	<b>125</b>	<b>375</b>	<b>500</b>
<b>SECOND SEMESTER</b>						
<b>Part - III</b>	<b>Core Courses</b>					
21PCOC21	Applied Costing	6	4	25	75	100
21PCOC22	Business Research Methods	6	4	25	75	100
21PCOC23	Applied Operations Research	6	4	25	75	100
21PCOC24	Applied E-Commerce	6	4	25	75	100
<b>Part IV</b>	<b>Non Major Elective Course</b>					
21PCON21	Banking Technology	6	6	25	75	100
	<b>Total</b>	<b>30</b>	<b>22</b>	<b>125</b>	<b>375</b>	<b>500</b>

Course Code	Title of the Course	Hrs	Credits	Maximum Marks		
				Int	Ext	Total
<b>THIRD SEMESTER</b>						
<b>Part - III</b>	<b>Core Courses</b>					
21PCOC31	Advanced Corporate Accounting	6	4	25	75	100
21PCOC32	Advanced Management Accounting	6	4	25	75	100
21PCOC33	Direct Taxes	6	4	25	75	100
<b>Part-III</b>	<b>Core– Elective I</b>					
21PCOE31	Computerized Accounting	6	6	25	75	100
21PCOE32	Business Ethics and Corporate Governance					
21PCOE33	Corporate Social Responsibility					
	<b>Core– Elective II</b>					
21PCOE34	Financial Markets & Services	6	6	25	75	100
21PCOE35	International Business					
21PCOE36	Strategic Management					
	<b>Total</b>	<b>30</b>	<b>24</b>	<b>125</b>	<b>375</b>	<b>500</b>
<b>FOURTH SEMESTER</b>						
<b>Part - III</b>	<b>Core Courses</b>					
21PCOC41	Indirect Tax	6	4	25	75	100
21PCOC42	Advanced Financial Management	6	4	25	75	100
21PCOPR1	Project	6	4	40	60	100
<b>Part - III</b>	<b>Core–Elective III</b>					
21PCOE41	Entrepreneurship and Management of MSMEs	6	6	25	75	100
21PCOE42	Management Information System					
21PCOE43	Consumer Rights and Education					
	<b>Core–Elective IV</b>					
21PCOE44	Human Resource Management	6	6	25	75	100
21PCOE45	Accounting Standards and IFRS					
21PCOE46	Capital Markets					
	<b>Total</b>	<b>30</b>	<b>24</b>	<b>140</b>	<b>360</b>	<b>500</b>
	<b>Grand Total</b>	<b>120</b>	<b>90</b>	<b>515</b>	<b>1485</b>	<b>2000</b>

# FIRST SEMESTER



**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**  
**DEPARTMENT OF COMMERCE**  
 (For those who joined in 2021-2022 and after)

<b>Course Name</b>	<b>Advanced Financial Accounting</b>				
<b>Course Code</b>	<b>21PCOC11</b>	<b>L</b>	<b>P</b>	<b>C</b>	
<b>Category</b>	Core 1	6	-	4	
<b>Nature of Course</b>	<b>EMPLOYABILITY</b>	✓	SKILL ORIENTED	ENTREPRENEURSHIP	
<b>Course Objectives:</b>					
1. Familiarize with the fundamental aspects of financial accounting standards. 2. Prepare income and expenditure accounts and balance sheets of non-trading concerns. 3. Prepare the branch accounts and departmental accounts. 4. Accumulate knowledge and accounting skills required for calculating loss of stock and loss of profit. 5. To inculcate skills in preparing their application to lease accounting and human resource accounting.					
<b>Unit: I</b>	<b>Accounting Standards</b>				18
Indian and International Accounting Standards – Accounting Standards 2,3,6,9,10,16 and Ind As 1,2,7,16,19,23 and An overview of IFRS- Application – Scope – Formulation – Advantages – Disadvantages -Theory only.					
<b>Unit: II</b>	<b>Accounting of Not for Profit Organization</b>				18
Introduction –Final accounts of Not for Profit Organization –Receipts and Payments-Income and Expenditure Account and Balance Sheet.					
<b>Unit: III</b>	<b>Branch and Departmental Accounts.-Hire purchase and installment purchase systems</b>				18
Branch Accounts-Meaning- objectives –Types of Branches- Accounting methods-Departmental Accounts- Meaning of departmental accounting-need for departmental accounting –Accounting methods- hire Purchase System- Meaning- Accounting treatment for hire purchase system – Installment System – Meaning Accounting treatment for installment .					
<b>Unit: IV</b>	<b>Insurance Claims</b>				18
Meaning– Need – Importance of Insurance Claim – Loss of profit Policy - Difference between Fire Insurance Policy and Loss of Profit Policy – Computation of claim for Loss of Profit Policy — Loss of Stock Policy - Average clause.					
<b>Unit: V</b>	<b>Lease Accounting</b>				18
Meaning- Important Features of a lease –Types-Advantages and Disadvantages-Lease distinguished from other modes of acquisitions- Methods of Accounting Treatment – simple problem - Inflation Accounting- Human Resources Accounting - Social Accounting -theory only.					
<b>Total Hours</b>					90
(80% of marks must be allotted to problem solving questions. 20% of marks must be allotted to Theory questions).					
<b>Book for study:</b>					
1. T.S.Reddy and A.Murthy, Corporate Accounting, Margham Publications, Chennai, 2018.					
2. 5. R.S.N. Pillai, Bagavathi & S. Uma, “ <i>Fundamentals of Advanced Accountancy</i> ”, Third Edition, 2015, Sultan Chand, New Delhi.					

**Books for Reference:**

1. M.A.Arulanandam & K.S. Raman, “*Advanced Accountancy*” Vol-I, Sixth Edition, 2015, Himalaya Publishing House, Mumbai.
2. S.P.Jain and K.L. Narang, *Advanced Accountancy -II*, Kalyani Publishers, New Delhi, 2014.
3. R.L.Gupta and M.Radaswamy, *Corporate Accounting*, Sultan Chand Publisher, Kolkatta,2013
4. S. N. Maheshwari & Suneel K Maheshwari, “*Financial Accounting*”, Fifth Edition, 2012, Vikas Publishing House.

**Web Resources:**

1. [www.jstor.org](http://www.jstor.org)

**Course Outcomes**

**K Level**

**After the completion of the course the student will be able to,**

<b>CO1</b>	Understand the principles, procedure accounting standards	Up tok3
<b>CO2</b>	Prepare accounts for non-trading concern.	Up tok3
<b>CO3</b>	Create branch and departmental accounts	Up to k5
<b>CO4</b>	Calculate insurance claims	Up to k4
<b>CO5</b>	Construct Lease accounting.	Up to k5

**CO & PO Mapping:**

<b>COS</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>
<b>CO 1</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>2</b>
<b>CO 2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>CO 3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>CO 4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>CO 5</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

\*3 – Advanced Application; 2 – Intermediate Development; 1 - Introductory Level

**LESSON PLAN**

<b>UNIT</b>	<b>SUBJECT NAME</b>	<b>Hrs</b>	<b>Mode</b>
<b>I</b>	<b>Accounting Standards</b> Indian and International Accounting Standards – Accounting Standards 2,3,6,9,10,16 and IND As 1,2,7,16,19,23 and An overview of IFRS-	<b>18</b>	<b>L/Chalk and Talk</b>
<b>II</b>	<b>Accounting of Not for -Profit Organization</b> Final accounts of Not for Profit Organization –Receipts and Payments- Income and Expenditure Account and Balance Sheet.	<b>18</b>	<b>L/Chalk and Talk</b>
<b>III</b>	<b>Branch and Departmental Accounts.-Hire purchase and installment purchase systems</b> Branch Accounts - Departmental Accounts- –Accounting methods- hire Purchase System- Accounting treatment for hire purchase system – Installment System	<b>18</b>	<b>L/Chalk and Talk</b>
<b>IV</b>	<b>Insurance Claims</b> Meaning– Need – Importance of Insurance Claim – Loss of profit Policy - Difference between Fire Insurance Policy and Loss of Profit Policy – Computation of claim for Loss of Profit Policy — Loss of Stock Policy - Average clause.	<b>18</b>	<b>L/Chalk and Talk</b>
<b>V</b>	<b>Lease Accounting</b> Lease Accounting Methods of Accounting Treatment Inflation Accounting- Human Resources Accounting - Social Accounting	<b>18</b>	<b>L/Chalk and Talk</b>

Course Designed by:

**Dr. V. Suresh Babu**, Assistant Professor &

**Dr. S. Ganesan**, Assistant Professor.

**Learning Outcome Based Education & Assessment (LOBE)  
Formative Examination - Blue Print  
Articulation Mapping – K Levels with Course Outcomes (COs)**

Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		Short Answers			
			No. of Questions	K - Level	No. of Questions	K – Level		
CI	CO1	Up to K3	2	K1,K2	1	K1	2(K2&K2)	1(K3)
AI	CO2	Up to K3	2	K1,K2	2	K2	2(K3&K3)	1 (K2)
CI	CO3	Up to K5	2	K1,K2	1	K2	2(K4&K4)	1 (K5)
AII	CO4	Up to K4	2	K1,K2	2	K2	2(K3&K3)	1(K4)
<b>Question Pattern CIA I &amp; II</b>	No. of Questions to be asked		<b>4</b>		<b>3</b>		<b>4</b>	<b>2</b>
	No. of Questions to be answered		<b>4</b>		<b>3</b>		<b>2</b>	<b>1</b>
	Marks for each question		<b>1</b>		<b>2</b>		<b>5</b>	<b>10</b>
	Total Marks for each section		<b>4</b>		<b>6</b>		<b>10</b>	<b>10</b>

**\*Note:** It is the decision of the course teacher to ask 2 Questions in any unit under section-B (short answer questions)

**Distribution of Marks with K Level CIA I & CIA II**

	K Level	Section A (Multiple Choice Questions )	Section B (Short Answer Questions )	Section C (Either / Or Choice )	Section D (Open Choice )	Total Mark s	% of (Marks withou t choice)	Consolidat e of %
<b>CI A I</b>	<b>K1</b>	2	2	-	-	4	8	60
	<b>K2</b>	2	4	10	10	26	52	
	<b>K3</b>	-	-	10	10	20	40	40
	<b>K4</b>	-	-	-	-	-	-	-
	<b>K5</b>	-	-	-	-	-	-	-
	<b>Marks</b>	4	6	20	20	50	100	100
<b>CI A II</b>	<b>K1</b>	2	2	-	-	4	8	20
	<b>K2</b>	2	4	-	-	6	12	
	<b>K3</b>	-	-	10	-	10	20	20
	<b>K4</b>	-	-	10	10	20	40	40
	<b>K5</b>	-	-	-	10	10	20	20
	<b>Marks</b>	4	6	20	20	50	100	100

**K1-** Remembering and recalling facts with specific answers

**K2-** Basic understanding of facts and stating main ideas with general answers

**K3-** Application oriented- Solving Problems

**K4-** Examining, analyzing, presentation and make inferences with evidences

**CO5 will be allotted for individual Assignment which carries five marks as part of CIA component.**

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)								
S.No	COs	K - Level	MCQs		Short Answers		Section C (Either / or Choice)	Section D (Open Choice)
			No. of Questions	K – Level	No. of Question	K – Level		
1	CO1	Up tok3	2	K1,K2	1	K1	2(K3&K3)	1(K2)
2	CO2	Up tok3	2	K1,K2	1	K2	2(K3&K3)	1 (K3)
3	CO3	Up to k5	2	K1,K2	1	K2	2(K4&K4)	1 (K5)
4	CO4	Up to k4	2	K1,K2	1	K2	2(K4&K4)	1 (K4)
5	CO5	Up to k5	2	K1,K2	1	K2	2(K4&K4)	1 (K5)
No. of Questions to be Asked			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30
<b>(Figures in parenthesis denotes, questions should be asked with the given K level)</b>								

Summative Examinations - Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D ( Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	1	-	-	7	5.83	25
K2	5	4	-	1	23	19.16	
K3	-	-	4	1	30	25	25
K4	-	-	6	1	40	33.33	33
K5	-	-	-	2	20	16.67	17
Marks	10	10	50	50	120	100	100
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.</b>							

**Summative Examinations - Question Paper – Format**

<b>Section A (Multiple Choice Questions)</b>			
<b>Answer All Questions</b>			<b>(10x1=10 marks)</b>
<b>Q. No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
<b>Section B (Short Answers)</b>			
<b>Answer All Questions</b>			<b>(5x2=10 marks)</b>
<b>Q. No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
11	CO1	K1	
12	CO2	K2	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
<b>Section C (Either/Or Type)</b>			
<b>Answer All Questions</b>			<b>(5 x 5 = 25 marks)</b>
<b>Q. No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
16) a	CO1	K3	
16) b	CO1	K3	
17) a	CO2	K3	
17) b	CO2	K3	
18) a	CO3	K4	
18) b	CO3	K4	
19) a	CO4	K4	
19) b	CO4	K4	
20) a	CO5	K4	
20) b	CO5	K4	
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels</b>			
<b>Section D (Open Choice)</b>			
<b>Answer Any Three questions</b>			<b>(3x10=30 marks)</b>
<b>Q. No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
21	CO1	K2	
22	CO2	K3	
23	CO3	K5	
24	CO4	K4	
25	CO5	K5	



**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**  
**DEPARTMENT OF COMMERCE**  
 (For those who joined in 2021-2022 and after)

<b>Course Name</b>	<b>Marketing and Logistic Management</b>				
<b>Course Code</b>	<b>21PCOC12</b>	<b>L</b>	<b>P</b>	<b>C</b>	
<b>Category</b>	<b>CORE 2</b>	<b>6</b>	<b>-</b>	<b>4</b>	
<b>Nature of Course</b>	<b>EMPLOYABILITY</b>	<b>✓</b>	<b>SKILL ORIENTED</b>	<b>ENTREPRENEURSHIP</b>	
<b>Course Objectives:</b>					
1. To get an exposure on Logistics and Supply chain Management and its relevance in current environment. 2. To acquire skill on Warehousing and effective Transport management system. 3. To learn and recognize Logistic Information system Learning. 4. To apply modern marketing policies. 5. To make purchase decisions by research on online products and services.					
<b>Unit: I</b>	<b>Marketing and Product mix</b>				<b>18</b>
Marketing-Definition- Nature-Scope-Importance- Role of Marketing in economic development- Functions of Marketing-Functions of physical supply-Marketing Mix – Product – Product planning and development – Stages to the new product planning - Product modification – Product life cycle – Price – Types – Methods – Physical Evidence – Promotion.					
<b>Unit: II</b>	<b>E-MARKETING</b>				<b>18</b>
Introduction- Scope and Techniques of E-Marketing - Traditional web promotion; Web counters - Web advertisements - Role of Social media - Electronic Payment System-Characteristics of E-payment system, SET Protocol for credit card payment, prepaid e-payment service, post-paid E-payment system, Types of payment systems – Point of Sale.					
<b>Unit: III</b>	<b>An Introduction to Logistics and Supply Chain Management</b>				<b>18</b>
Introduction – Definition of Logistics – Definition of Supply Chain – Importance of Logistics and Supply Chain – Objectives of Business Logistics - Functions of Logistics Management – Supply Chain Macro Processes in a Firm - Supply Chain Relationships Channel Structure – Logistical Service Alliances – Factors Stimulating service based alliances – Various Approaches to Study Channels – Description Institutional Approach - Channel Arrangement Classification – Conditions for successful Supply Chain Relationships.					
<b>Unit: IV</b>	<b>Warehouse Management</b>				<b>18</b>
Storage Functionality and Principles – Strategic Storage – Warehouse Benefits – Service Benefits of Warehousing – Types of Warehouses – Private warehouses – Public Warehouses – Functions of Public Warehouses – Documents used in public warehouses.					
<b>Unit: V</b>	<b>Transportation</b>				<b>18</b>
Introduction – Importance - Effective Transportation System - Modes of Transportation – Air – Package Carriers – Trucks – Truck Vs Rail – Water / Transport Pipeline – Intermodal / Transportation – Trailer on Flatcar (TOFC) or Piggyback Container on Flat Car (COFC) – Coordinated air truck – CONCOR.					
<b>Total Hours</b>					<b>90</b>
<b>Book for study:</b>					
1. R.S.N. Pillai and Bhagavathi, Marketing, S. Chand & Co Ltd, 2009 edition & 2011 reprint, New Delhi. 2. Dr. L. Natarajan, Logistics and Supply Chain Management, 2014, Margham Publications, Chennai.					

**Books for Reference:**

1. K. Sundar, Essentials of Marketing, Vijay Nicole Imprints Pvt Ltd, Chennai-91.
2. J. Jayasankar, Marketing, Margham Publications, Chennai.
3. Sonatakki, Principles of Marketing, Kalyani Publishers, New Delhi., K.Shridhara Bhat, Logistic Management, Himalaya Publishing House, Mumbai.
4. Donald I Rowerson, David J. Closs & M. Bixby Cooper, Supply Chain Management, McGraw- Hill Higher Education.

**Web Resources:**

[www.smartinsights.com](http://www.smartinsights.com)  
[www.jstor.org](http://www.jstor.org)  
[www.supplychainopz.com](http://www.supplychainopz.com)  
<https://www.veego.com>  
[ocw.mit.edu](http://ocw.mit.edu)

**Course Outcomes:**

**K Level**

**After the completion of the course the student will be able to,**

<b>CO1</b>	Know the nature, importance and functions of marketing concepts	<b>Up To K3</b>
<b>CO2</b>	Analyze the marketing skills, Develop employability skill on successful completion of the course the students become marketing executive.	<b>Up To K4</b>
<b>CO3</b>	Understand the Logistics and Supply Chain Management.	<b>Up To K4</b>
<b>CO4</b>	Know the role of Warehousing in marketing	<b>Up To K4</b>
<b>CO5</b>	Understand the role of transportation in marketing	<b>Up To K5</b>

**CO & PO Mapping:**

<b>COS</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>
<b>CO 1</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO 2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>
<b>CO 3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO 4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>
<b>CO5</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

\*3 – Advanced Application; 2 – Intermediate Development; 1 - Introductory Level

**LESSON PLAN**

<b>UNIT</b>	<b>SUBJECT NAME</b>	<b>Hrs</b>	<b>Mode</b>
<b>I</b>	<b>Marketing and Product mix</b> - Marketing-Definition- Functions of Marketing-Functions of physical supply-Marketing Mix – Product – Product planning and development –new product planning - Product modification – Product life cycle.	<b>18</b>	<b>L/PPT</b>
<b>II</b>	<b>E-MARKETING</b> - Introduction- Scope and Techniques of E-Marketing - Traditional web promotion; Web counters - Web advertisements - Role of Social media - Electronic Payment System-Characteristics of E-payment system, SET Protocol for credit card payment, prepaid e-payment service, post-paid E-payment system, Types of payment systems – Point of Sale	<b>18</b>	<b>L/PPT</b>
<b>III</b>	<b>An Introduction to Logistics and Supply Chain Management</b> - Logistics –Supply Chain – Importance– Objectives of Business Logistics - Functions - Supply Chain Relationships Channel Structure – Various Approaches to Study Channels –Channel Arrangement – Conditions	<b>18</b>	<b>L/ chalk talk</b>
<b>IV</b>	<b>Warehouse Management</b> - Storage Functionality and Principles – Strategic Storage – Warehouse Benefits – Service Benefits of Warehousing – Types of Warehouses – Private warehouses – Public Warehouses.	<b>18</b>	<b>L/PPT</b>
<b>V</b>	<b>Transportation</b> - Transportation System - Modes of Transportation – Air – Package Carriers – Trucks – Truck Vs Rail – Water / Transport Pipeline – Intermodal / Transportation – Trailer on Flatcar or Piggyback Container on Flat Car – Coordinated air truck .	<b>18</b>	<b>L/PPT</b>

Course Designated by:

**Dr. V. Devika**, Assistant Professor. &

**Dr. R. Arputharaj**, Assistant Professor

Learning Outcome Based Education & Assessment (LOBE)								
Formative Examination - Blue Print								
Articulation Mapping – K Levels with Course Outcomes (COs)								
Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		Short Answers			
			No. of Questions	K - Level	No. of Questions	K – Level		
CIA I	CO1	Up To K3	2	K1,K2	1	K1	2(K3&K3)	1(K3)
	CO2	Up To K4	2	K1,K2	2	K2	2(K4&K4)	1(K3)
CIA II	CO3	Up To K4	2	K1,K2	1	K1	2(K4&K4)	1(K3)
	CO4	Up To K4	2	K1,K2	2	K2	2(K3&K3)	1(K4)
Question Pattern CIA I & II	No. of Questions to be asked		4		3		4	2
	No. of Questions to be answered		4		3		2	1
	Marks for each question		1		2		5	10
	Total Marks for each section		4		6		10	10

**\*Note:** It is the decision of the course teacher to ask 2 Questions in any unit under section-B (short answer questions)

Distribution of Marks with K Level CIA I & CIA II								
	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	2	2	-	-	4	8	20
	K2	2	4	-	-	6	12	
	K3	-	-	10	20	30	60	60
	K4	-	-	10	-	10	20	20
	K5	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CIA II	K1	2	2	-	-	4	8	20
	K2	2	4	-	-	6	12	
	K3	-	-	10	10	20	40	40
	K4	-	-	10	10	20	40	40
	K5	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100

**K1-** Remembering and recalling facts with specific answers

**K2-** Basic understanding of facts and stating main ideas with general answers

**K3-** Application oriented- Solving Problems

**K4-** Examining, analyzing, presentation and make inferences with evidences

**CO5** will be allotted for individual Assignment which carries five marks as part of CIA component.

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)								
S.No	COs	K - Level	MCQs		Short Answers		Section C (Either / or Choice)	Section D (Open Choice)
			No. of Questions	K – Level	No. of Question	K – Level		
1	CO1	Up to k3	2	K1,K2	1	K1	2(K2&K2)	1(K3)
2	CO2	Up to k4	2	K1,K2	1	K2	2(K3&K3)	1 (K3)
3	CO3	Up to k4	2	K1,K2	1	K2	2(K4&K4)	1 (K4)
4	CO4	Up to k4	2	K1,K2	1	K2	2(K4&K4)	1(K4)
5	CO5	Up to k5	2	K1,K2	1	K2	2(K4&K4)	1(K5)
No. of Questions to be Asked			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30
<b>(Figures in parenthesis denotes, questions should be asked with the given K level)</b>								

Summative Examinations - Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D ( Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	1	-	-	7	5.83	25
K2	5	4	2	-	23	19.16	
K3	-	-	2	2	30	25	25
K4	-	-	6	2	50	41.66	42
K5	-	-	-	1	10	8.33	8
Marks	10	10	50	50	120	100	100
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.</b>							

**Summative Examinations - Question Paper – Format**

<b>Section A (Multiple Choice Questions)</b>			
<b>Answer All Questions</b>			<b>(10x1=10 marks)</b>
<b>Q. No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
<b>Section B (Short Answers)</b>			
<b>Answer All Questions</b>			<b>(5x2=10 marks)</b>
<b>Q. No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
11	CO1	K1	
12	CO2	K2	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
<b>Section C (Either/Or Type)</b>			
<b>Answer All Questions</b>			<b>(5 x 5 = 25 marks)</b>
<b>Q. No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
16) a	CO1	K2	
16) b	CO1	K2	
17) a	CO2	K3	
17) b	CO2	K3	
18) a	CO3	K4	
18) b	CO3	K4	
19) a	CO4	K4	
19) b	CO4	K4	
20) a	CO5	K4	
20) b	CO5	K4	
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels</b>			
<b>Section D (Open Choice)</b>			
<b>Answer Any Three questions</b>			<b>(3x10=30 marks)</b>
<b>Q.No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
21	CO1	K3	
22	CO2	K3	
23	CO3	K4	
24	CO4	K4	
25	CO5	K5	



**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**  
**DEPARTMENT OF COMMERCE**  
 (For those who joined in 2021-2022 and after)

<b>Course Name</b>	<b>QUANTITATIVE METHODS</b>			
<b>Course Code</b>	<b>21PCOC13</b>	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	<b>CORE 3</b>	<b>6</b>	<b>-</b>	<b>4</b>
<b>Nature of Course</b>	<b>EMPLOYABILITY</b>	<b>✓</b>	<b>SKILL ORIENTED</b>	<b>ENTREPRENEURSHIP</b>
<b>Course Objectives:</b>				
<ol style="list-style-type: none"> <li>1. To enable the students to apply the statistical tools in analysis and interpretation of data.</li> <li>2. To impart knowledge on extrapolation and interpolation. Polynomial interpolation is a method of estimating values between known data points.</li> <li>3. To teach probability, theoretical probability distribution and probability distribution of random variable in the three important interrelated trades which going to learn.</li> <li>4. To analyze the statistical tools using SPSS software package.</li> <li>5. To apply inferential statistical analysis to draw conclusions about an entire population based on a representative sample.</li> </ol>				
<b>Unit: I</b>	<b>Correlation</b>			<b>18</b>
Correlation – Types of correlation – Karl Pearson’s Co – efficient of correlation -Partial and Multiple correlations – Spearman’s rank Correlation – Regression Analysis – Regression Lines and regression Co – efficient -Multiple.				
<b>Unit: II</b>	<b>Interpolation and extrapolation</b>			<b>18</b>
Interpolation and Extrapolation – Methods of Interpolation – Binomial Expansion Method – Newton’s Method – Lagrange’s Method – Parabolic Curve Method – Extrapolation – Vital Statistics – Life Tables.				
<b>Unit: III</b>	<b>Probability and distribution</b>			<b>18</b>
Probability – Problems applying Additional and Multiplication Theorem – Mathematical Expectations – Theoretical Distributions – Binomial – Poisson – Normal Distribution.				
<b>Unit: IV</b>	<b>Hypothesis Testing</b>			<b>18</b>
Procedure for Hypothesis Testing – One tailed and Two Tailed Test – Large Sample tests for means and standard deviations – Small sample tests (t- test) – F test and Analysis of Variance (ANOVA). Chi-square test – Sign test – Man Whitney U test – Kruskal Wallis test.				
<b>Unit: V</b>	<b>Data Analysis through Statistical Package</b>			<b>18</b>
Introduction to SPSS Package – Procedure for Statistical analysis in SPSS – Descriptive –Mean – Median- Mode and Standard deviation – Chi square test – Correlation – Regression – Analysis of Variance.				
<b>Total Hours</b>				<b>90</b>
<b>Book for study:</b>				
1. S. P. Gupta, <i>Statistical Methods</i> , Sultan Chand and Sons, New Delhi, 2014.				
<b>Books for Reference:</b>				
1. R.S.N. Pillai, Bhagavathi, <i>Statistics – Theory and Practice</i> , S. Chand Publication, New Delhi, 2016.				
2. C. B. Gupta and Vijay Gupta, <i>An Introduction to Statistical Methods</i> , Vikas Publishing House, India, 2004				
<b>Web Resources:</b>				
1. <a href="https://nptel.ac.in/courses/111/105/111105041/">https://nptel.ac.in/courses/111/105/111105041/</a>				
2. <a href="http://ndl.iitkgp.ac.in/document/MDI5cHdNUUlnd0lnZHN0eQXlvOG5lRUcvRDVvYTRabnR3">http://ndl.iitkgp.ac.in/document/MDI5cHdNUUlnd0lnZHN0eQXlvOG5lRUcvRDVvYTRabnR3</a>				

- [NGFLYXo1dTBRST0](http://ndl.iitkgp.ac.in/document/OEYweXpIRmlkYURkM3JkbUdtKy9UWit4Y3NtOXdKKy9HQk1pU010UzF3bVJSRzNidXVoWEpLQzJoSTIQcWF3K0V0MXFTU1plMmhRbXZHd3ZESzFRO0E9PQ)
3. <http://ndl.iitkgp.ac.in/document/OEYweXpIRmlkYURkM3JkbUdtKy9UWit4Y3NtOXdKKy9HQk1pU010UzF3bVJSRzNidXVoWEpLQzJoSTIQcWF3K0V0MXFTU1plMmhRbXZHd3ZESzFRO0E9PQ>
  4. <http://ndl.iitkgp.ac.in/document/WEtvZWhwaDFwSG04NzJ5eWRRdTfEQzZJSHVjOVhGO2VMYjhBdmNka29oOD0>
  5. <http://ndl.iitkgp.ac.in/document/ZGRZQjU5TzROQmFHNIInN1FQRmdRMSt0SU9aMjJsbUpwcm56TVd3SUNCbz0>

Course Outcomes:		K Level
<b>After the completion of the course the student will be able to,</b>		
<b>CO1:</b>	Understand the application of Correlation and Regression.	Upto K4
<b>CO2:</b>	Apply extrapolation and interpolation statistical method to predict values in relation to the data.	Upto K3
<b>CO3:</b>	Solve the problems related to probability	Upto K3
<b>CO4:</b>	Test hypothesis to assess the plausibility of a hypothesis by using sample data in Business Research	Upto K5
<b>CO5:</b>	Do statistical analysis using SPSS	Upto K3

**CO & PO Mapping:**

COS	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
<b>CO 1</b>	3	3	3	2	3	3
<b>CO 2</b>	3	3	3	3	2	2
<b>CO 3</b>	3	3	3	3	3	3
<b>CO 4</b>	3	3	3	2	3	3
<b>CO 5</b>	3	3	3	3	3	3

\*3 – Advanced Application; 2 – Intermediate Development; 1 - Introductory Level

**LESSON PLAN**

UNIT	QUANTITATIVE METHODS	Hrs	Mode
<b>I</b>	<b>Correlation</b> Correlation –Karl Pearson’s Co – efficient of correlation– Spearman’s rank Correlation – Regression Analysis – Regression Lines and regression Co – efficient.	18	Chalk & Talk
<b>II</b>	<b>Interpolation and extrapolation</b> Interpolation and Extrapolation – Methods of Interpolation – Binomial Expansion Method – Newton’s Method – Lagrange’s Method – Parabolic Curve Method – Extrapolation – Vital Statistics – Life Tables.	18	Chalk & Talk
<b>III</b>	<b>Probability and distribution</b> Probability – Problems applying Additional and Multiplication Theorem – Mathematical Expectations – Theoretical Distributions – Binomial – Poisson – Normal Distribution.	18	Chalk & Talk
<b>IV</b>	<b>Hypothesis Testing</b> Procedure for Hypothesis Testing – One tailed and Two Tailed Test – Large Sample tests– Small sample tests – F test and Analysis of Variance. Chi- square test – Sign test – Man Whitney U test – Kruskal Wallis test.	18	Chalk & Talk
<b>V</b>	<b>Statistical Package</b> Introduction to SPSS Package – Procedure for Statistical analysis in SPSS – Descriptive– Chi square test – Correlation – Regression – Analysis of Variance	18	Chalk & Talk

**Course Designated by:**

**Dr. R. Kajapriya, Assistant Professor. &**

**Dr. S. Venkateswaran, Head & Associate Professor**

**Learning Outcome Based Education & Assessment (LOBE) Formative Examination - Blue Print  
Articulation Mapping – K Levels with Course Outcomes (COs)**

Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		Short Answers			
			No. of Questions	K - Level	No. of Questions	K – Level		
CIAI	CO1	Up To K4	2	K1,K2	1	K1	2(K4&K4)	1(K4)
	CO2	Up To K3	2	K1,K2	2	K2	2(K3&K3)	1 (K2)
CIAII	CO3	Up To K3	2	K1,K2	2	K2	2(K3&K3)	1 (K3)
	CO4	Up To K5	2	K1,K2	1	K2	2(K4&K4)	1(K5)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	2
		No. of Questions to be answered	4		3		2	1
		Marks for each question	1		2		5	10
		Total Marksfor each section	4		6		10	10

**\*Note:** It is the decision of the course teacher to ask 2 Questions in any unit under section-B (short answer questions)

**Dist ibution of Marks with K Level CIA I & CIA II**

	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	nsolidateof %
CIAI	K1	2	2	-	-	4	8	40
	K2	2	4	-	10	16	32	
	K3	-	-	10	-	10	20	20
	K4	-	-	10	10	20	40	40
	K5	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CIAII	K1	2	2	-	-	4	8	20
	K2	2	4	-	-	6	12	
	K3	-	-	10	10	20	40	40
	K4	-	-	10	-	10	20	20
	K5	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100

**K1-** Remembering and recalling facts with specific answers

**K2-** Basic understanding of facts and stating main ideas with general answers

**K3-** Application oriented- Solving Problems

**K4-** Examining, analyzing, presentation and make inferences with evidences

CO5 will be allotted for individual Assignment which carries five marks as part of CIA component.

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)								
S.No	COs	K - Level	MCQs		Short Answers		Section C (Either / or Choice)	Section D (Open Choice)
			No. of Questions	K – Level	No. of Question	K – Level		
1	CO1	Up To K4	2	K1,K2	1	K1	2(K4&K4)	1(K4)
2	CO2	Up To K3	2	K1,K2	1	K2	2(K3&K3)	1 (K3)
3	CO3	Up To K3	2	K1,K2	1	K2	2(K3&K3)	1 (K2)
4	CO4	Up To K5	2	K1,K2	1	K2	2(K4&K4)	1(K5)
5	CO5	Up To K3	2	K1,K2	1	K2	2(K3&K3)	1(K3)
No. of Questions to be Asked			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30
(Figures in parenthesis denotes, questions should be asked with the given K level)								

Summative Examinations - Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D ( Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	1	-	-	7	5.83	25
K2	5	4	-	1	23	19.17	
K3	-	-	6	2	50	41.67	42
K4	-	-	4	1	30	25	25
K5	-	-	-	1	10	8.33	8
Marks	10	10	50	50	120	100	100
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.</b>							

**Summative Examinations - Question Paper – Format**

<b>Section A (Multiple Choice Questions)</b>			
<b>Answer All Questions</b>			<b>(10x1=10 marks)</b>
<b>Q. No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
<b>Section B (Short Answers)</b>			
<b>Answer All Questions</b>			<b>(5x2=10 marks)</b>
<b>Q. No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
11	CO1	K1	
12	CO2	K2	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
<b>Section C (Either/Or Type)</b>			
<b>Answer All Questions</b>			<b>(5 x 5 = 25 marks)</b>
<b>Q. No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
16) a	CO1	K4	
16) b	CO1	K4	
17) a	CO2	K3	
17) b	CO2	K3	
18) a	CO3	K3	
18) b	CO3	K3	
19) a	CO4	K4	
19) b	CO4	K5	
20) a	CO5	K3	
20) b	CO5	K3	
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels</b>			
<b>Section D (Open Choice)</b>			
<b>Answer Any Three questions</b>			<b>(3x10=30 marks)</b>
<b>Q.No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
21	CO1	K4	
22	CO2	K3	
23	CO3	K2	
24	CO4	K5	
25	CO5	K3	



**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**  
**DEPARTMENT OF COMMERCE**  
 (For those who joined in 2021-2022 and after)

<b>Course Name</b>	<b>SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT</b>				
<b>Course Code</b>	<b>21PCOC14</b>	<b>L</b>	<b>P</b>	<b>C</b>	
<b>Category</b>	<b>Core 4</b>	<b>6</b>	<b>-</b>	<b>4</b>	
<b>Nature of Course</b>	<b>EMPLOYABILITY</b>	<b>✓</b>	<b>SKILL ORIENTED</b>	<b>ENTREPRENEURSHIP</b>	
<b>Course Objectives:</b>					
1. To introduce the fundamental concepts of investment decision making. 2. To impart knowledge on the basics of measuring risk and return. 3. To develop the skills required to make portfolio decision making. 4. To teach the uses of CAPM and APM. 5. To apply tools for choosing best investment avenues.					
<b>Unit: I</b>	<b>SECURITIES MARKET – AN OVERVIEW:</b>				<b>18</b>
Securities – Meaning – Types – Securities Markets – Participants of Securities Market – Organization and Structure of the Securities Market in India – Primary Market – Secondary Market – Derivatives market - Securities and Exchange Board of India (SEBI) - Investors Protection in the Primary and Secondary Market.					
<b>Unit: II</b>	<b>SECURITY ANALYSIS:</b>				<b>18</b>
Fundamental Analysis - Economic analysis, Industry analysis and Company analysis, Technical analysis - Market indicators, forecasting individual stock performance - Valuation models of equity and bonds.					
<b>Unit: III</b>	<b>PORTFOLIO ANALYSIS:</b>				<b>18</b>
Risk - Types and sources – Measurement of Return - Risk-Return Relationship - Random walk, Efficient market hypothesis, Strong, semi-strong and weak forms - Capital market theory three levels – the Elliott Wave principle – Efficient Portfolio – Efficient frontier.					
<b>Unit: IV</b>	<b>PORTFOLIO SELECTION:</b>				<b>18</b>
Portfolio – Meaning, Types – Portfolio Management: Meaning, Need, Types and Importance – SEBI regulations – portfolio performance - portfolio theory, objectives, Markowitz portfolio analysis - Sharpe Index Model - Capital Asset Pricing Theory and Arbitrage Pricing Theory. Portfolio Evaluation – Process of evaluation – Portfolio Revision – The Formula Plans Rupee cost average – Constant Rupee value – Constant ratio and variable ratio plans.					
<b>Unit: V</b>	<b>DERIVATIVES MARKET</b>				<b>18</b>
Meaning – Forward Contract – Futures Contract – Options Contract.					
<b>Total Hours</b>					<b>90</b>
<b>Book for study</b>					
1. Punithavathy Pandian, Security analysis and Portfolio Management, Vikas Publishing House Private Ltd, New Delhi, 2013.					
<b>Books for Reference:</b>					
1. Balla, V.K., Fundamentals of Investment Management, S.Chand , Ram Nagar, New Delhi, 2006.					
2. Avadhani, V.A, Investment & Security Markets in India, Himalaya Publishing House, Mumbai, 2016.					
3. Prasanna Chandra, Investment Analysis and Portfolio Management, Mc-GrawHill Publications, 2017.					

4. Kevin S, ‘Security Analysis and Portfolio Management’ Prentice Hall of India, New Delhi, 2011.
5. Gurusamy .S, ‘Security Analysis and Portfolio Management’, Vijay Nicole Imprints Ltd, 2017.

**Web Resources:**

1. <https://play.google.com/store/apps/details?hl=en&id=com.mhrd.ndl>

<b>Course Outcomes</b>		<b>K Level</b>
<b>After the completion of the course the student will be able to,</b>		
<b>CO1</b>	Understand the structure and functions of securities market.	<b>Up To K3</b>
<b>CO2</b>	Analyze the securities by applying appropriate tools.	<b>Up To K3</b>
<b>CO3</b>	Discover the risk and return associated with the securities.	<b>Up To K4</b>
<b>CO4</b>	Examine the best model for portfolio selection	<b>Up To K5</b>
<b>CO5</b>	Understand the basic concepts of derivative markets	<b>Up To K4</b>

**CO & PO Mapping:**

<b>COS</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>
<b>CO 1</b>	3	2	2	2	2	2
<b>CO 2</b>	3	3	3	3	3	3
<b>CO 3</b>	3	3	3	3	3	3
<b>CO 4</b>	2	3	3	3	3	3
<b>CO 5</b>	2	2	2	3	3	3

\*3 – Advanced Application; 2 – Intermediate Development; 1 - Introductory Level

**LESSON PLAN**

<b>UNIT</b>	<b>SUBJECT NAME</b>	<b>Hrs</b>	<b>Mode</b>
<b>I</b>	<b>SECURITIES MARKET</b> Securities –Participants of Securities Market - Organization and Structure of the Securities Market in India - Securities and Exchange Board of India - Investors Protection in the Primary and Secondary Market.	<b>18</b>	<b>Lecture, PPT</b>
<b>II</b>	<b>SECURITY ANALYSIS</b> Fundamental Analysis - Economic analysis, Industry analysis and Company analysis, Technical analysis - Market indicators, forecasting individual stock performance - Valuation models of equity and bonds.	<b>18</b>	<b>Lecture, PPT</b>
<b>III</b>	<b>PORTFOLIO ANALYSIS</b> Risk - Risk-Return Relationship - Random walk, Efficient market hypothesis, Strong, semi-strong and weak forms - Capital market theory three levels	<b>18</b>	<b>Lecture, PPT</b>
<b>IV</b>	<b>PORTFOLIO SELECTION AND EVALUATION</b> Portfolio –Portfolio Management – SEBI regulations – portfolio performance - portfolio theory, Markowitz portfolio analysis - Sharpe Index Model - Capital Asset Pricing Theory and Arbitrage Pricing Theory. Portfolio Evaluation – Process of evaluation – Portfolio Revision – The Formula Plans Rupee cost average – Constant Rupee value – Constant ratio and variable ratio plans.	<b>18</b>	<b>Lecture, PPT</b>
<b>V</b>	<b>DERIVATIVES MARKET</b> Meaning – Forward Contract – Futures Contract – Options Contract.	<b>18</b>	<b>Lecture, PPT</b>

Course designated by:

**Dr. K. Bala Sathya**, Assistant Professor.

&

**Dr. S. Venkateswaran**, Head & Associate Professor.

**Learning Outcome Based Education & Assessment (LOBE) Formative Examination - Blue Print  
Articulation Mapping – K Levels with Course Outcomes (COs)**

Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		Short Answers			
			No. of Questions	K - Level	No. of Questions	K – Level		
CIAI	CO1	Up To K3	2	K1,K2	1	K1	2(K3&K3)	1(K2)
	CO2	Up To K3	2	K1,K2	2	K2	2(K3&K3)	1(K3)
CIAII	CO3	Up To K4	2	K1,K2	1	K2	2(K3&K3)	1(K4)
	CO4	Up To K5	2	K1,K2	2	K2	2(K4&K4)	1(K5)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	2
		No. of Questions to be answered	4		3		2	1
		Marks for each question	1		2		5	10
		Total Marksfor each section	4		6		10	10

\*Note: It is the decision of the course teacher to ask 2 Questions in any unit under section-B (short answer questions)

**Distribution of Marks with K Level CIA I & CIA II**

	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIAI	K1	2	2	-	-	4	8	40
	K2	2	4	-	10	16	32	
	K3	-	-	20	10	30	60	60
	K4	-	-	-	-	-	-	-
	K5	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CIAII	K1	2	-	-	-	2	4	20
	K2	2	6	-	-	8	16	
	K3	-	-	10	-	10	20	20
	K4	-	-	10	10	20	40	40
	K5	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100

**K1-** Remembering and recalling facts with specific answers

**K2-** Basic understanding of facts and stating main ideas with general answers

**K3-** Application oriented- Solving Problems

**K4-** Examining, analyzing, presentation and make inferences with evidences

CO5 will be allotted for individual Assignment which carries five marks as part of CIA component.

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)								
S.No	COs	K - Level	MCQs		Short Answers		Section C (Either / or Choice)	Section D (Open Choice)
			No. of Questions	K – Level	No. of Question	K – Level		
1	CO1	Up To K3	2	K1,K2	1	K1	2(K3&K3)	1(K2)
2	CO2	Up To K3	2	K1,K2	1	K2	2(K3&K3)	1 (K3)
3	CO3	Up To K4	2	K1,K2	1	K2	2(K3&K3)	1 (K4)
4	CO4	Up To K5	2	K1,K2	1	K2	2(K4&K4)	1(K5)
5	CO5	Up To K4	2	K1,K2	1	K2	2(K4&K4)	1(K4)
No. of Questions to be Asked			<b>10</b>		<b>5</b>		<b>10</b>	<b>5</b>
No. of Questions to be answered			<b>10</b>		<b>5</b>		<b>5</b>	<b>3</b>
Marks for each question			<b>1</b>		<b>2</b>		<b>5</b>	<b>10</b>
Total Marks for each section			<b>10</b>		<b>10</b>		<b>25</b>	<b>30</b>

**(Figures in parenthesis denotes, questions should be asked with the given K level)**

Summative Examinations - Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D ( Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	1	-	-	7	5.83	26
K2	5	4	-	1	23	19.56	
K3	-	-	6	1	40	33.33	33
K4	-	-	4	2	40	33.33	33
K5	-	-	-	1	10	8.33	8
Marks	10	10	50	50	120	100	100

**NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.**

**Summative Examinations - Question Paper – Format**

<b>Section A (Multiple Choice Questions)</b>			
<b>Answer All Questions</b>			<b>(10x1=10 marks)</b>
<b>Q. No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
<b>Section B (Short Answers)</b>			
<b>Answer All Questions</b>			<b>(5x2=10 marks)</b>
<b>Q. No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
11	CO1	K1	
12	CO2	K2	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
<b>Section C (Either/Or Type)</b>			
<b>Answer All Questions</b>			<b>(5 x 5 = 25 marks)</b>
<b>Q. No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
16) a	CO1	K3	
16) b	CO1	K3	
17) a	CO2	K3	
17) b	CO2	K3	
18) a	CO3	K3	
18) b	CO3	K3	
19) a	CO4	K4	
19) b	CO4	K4	
20) a	CO5	K4	
20) b	CO5	K4	
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels</b>			
<b>Section D (Open Choice)</b>			
<b>Answer Any Three questions</b>			<b>(3x10=30 marks)</b>
<b>Q.No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
21	CO1	K2	
22	CO2	K3	
23	CO3	K4	
24	CO4	K5	
25	CO5	K4	



**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**  
**DEPARTMENT OF COMMERCE**  
 (For those who joined in 2021-2022 and after)

<b>Course Name</b>	<b>INSURANCE AND RISK MANAGEMENT</b>				
<b>Course Code</b>	<b>21PCOC15</b>	<b>L</b>	<b>P</b>	<b>C</b>	
<b>Category</b>	<b>Core 5</b>	<b>6</b>	<b>-</b>	<b>4</b>	
<b>Nature of course:</b>	<b>EMPLOYABILITY</b>	<b>✓</b>	<b>SKILL ORIENTED</b>	<b>ENTREPRENEURSHIP</b>	
<b>Course Objectives:</b>					
1. To familiarize the student's competence in Insurance at an advanced level 2. To focus on increasing proficiency in the basic Insurance, rules, policy, Risk in the workplace, etc. 3. To impart knowledge on the principles of life insurance and types of policies 4. To teach students on the nature and types of non-life insurance policies 5. To make the students understand on the various aspects of risk management					
<b>Unit: I</b>	<b>Introduction to Insurance and Risk</b>				<b>18</b>
History of Insurance in world and India- Need for Insurance – Nature and Working of Insurance– Major Types of Insurance and their Features – Importance of Insurance Industry - Role of Insurance in Economic Development – Insurance and Social Security – Reforms in the Insurance Sector- Privatization and Liberalization in India- Indian Insurance Market- New Entrants to the Indian Insurance Market. – Risk- Meaning – advantage.					
<b>Unit: II</b>	<b>Life Insurance Nature and Policy types</b>				<b>18</b>
Nature of Life Insurance-Principles of Insurance-Terms used in Insurance- Life Insurance Product – Various Schemes – Characteristics of an Insurable risk – Role of Insurance-Factors influencing Demand for Insurance - First Premium – Renewal – Mode of Premium Payment – Limited Period Payment and Single Premium – Lapse & Revival – Paid Up Policy – Deferral Period – Nomination & Assignment of Policy – Bonus – Surrender Value.					
<b>Unit: III</b>	<b>Non-Life Insurance and Policy types</b>				<b>20</b>
Introduction of General Insurance- Concept and Need- Essential Features and Requirements of Fire Policy, Loss of Profits Policy, Marine Cargo Policy, Marine Hull Policy and Motor Insurance Policy including Vehicle and Third Party Insurance- Miscellaneous Policies like Personal Accident, Fidelity Guarantee, Health & Medi-claim, Burglary and Loss of Baggage- Co-insurance, Double Insurance and Reinsurance- General Insurance Cover Notes – Certificates of Insurance – Open Policy – Floater – Excess – Franchise – Claims – Salvage – Coinsurance – Loss: Total Loss, Actual or Constructive Loss- Valued Policy – Agreed Value – Full Value – First Loss – Increased Value – Insurance Time or Institute Cargo Clauses – Solarium.					
<b>Unit: IV</b>	<b>Life and Non-Life Insurers Firms in India</b>				<b>16</b>
Public Sector Pioneers in Life and General Insurance Activities — Role of Insurance Agents and Brokers – Surveyors – Medical Examiners – Third Party Administrators – Regulators: Insurance Regulatory and Development Authority (IRDA) of India- Insurance Councils – Ombudsmen – Educational Institutes – Councils – Tariff Advisory Committee - Insurance Pricing : Factors and Determinants.					
<b>Unit: V</b>	<b>Insurance Customers and Risk Management</b>				<b>18</b>
Individual and Corporate Insurance Customers – Nature of Insurance Customers: Mind Set as to Insurance- Investment or Risk Management – Compulsion Vs Voluntarism- Ethical Behavior – Risk Management Attitude Control of Risk- Avoidance, Prevention, Reduction, Retention or Transfer- Factors Influencing Policyholder Satisfaction- Retention of Customers by Insurers.					

	<b>Total Hours</b>	<b>90</b>
<b>Book for Study</b>		
1. Alka Mittal and Gupta S L , <i>Principles of Insurance and Risk Management</i> , Sultan Chand & Sons, New Delhi., 2013		
<b>Books for Reference</b>		
1. Periasamy P, <i>Principles and Practice of Insurance</i> , Himalaya Publishing House.2011		
2. Mishra M N & Mishra S B, <i>Insurance-Principles and Practice</i> , S. Chand & Company, New Delhi.2010.		
<b>Web Resources:</b>		
1. <a href="http://ndl.iitkgp.ac.in/document/aUUzSzg0NXozaDZheVpnMEtnb3IzbW5oVXhRaDVXMXR2ZGE4NTY0RzlaVT0">http://ndl.iitkgp.ac.in/document/aUUzSzg0NXozaDZheVpnMEtnb3IzbW5oVXhRaDVXMXR2ZGE4NTY0RzlaVT0</a> (Source: National Digital Library of India)		
2. <a href="http://ndl.iitkgp.ac.in/document/aUUzSzg0NXozaDZheVpnMEtnb3Iza0J6REIUOHgyaGc3QnVuc2UzUjUIMD0">http://ndl.iitkgp.ac.in/document/aUUzSzg0NXozaDZheVpnMEtnb3Iza0J6REIUOHgyaGc3QnVuc2UzUjUIMD0</a> (Source: National Digital Library of India)		
3. <a href="https://youtu.be/IPIC7M4_K00">https://youtu.be/IPIC7M4_K00</a> (Source: CEC EduSat)		
4. <a href="https://youtu.be/xfquWRVQQfQ">https://youtu.be/xfquWRVQQfQ</a> (Source: Inflibnet-e-PG Pathshala)		
5. <a href="https://youtu.be/6FLA8WpqJDC">https://youtu.be/6FLA8WpqJDC</a> (Source: NPTEL)		
<b>COURSE OUTCOME</b>		<b>K Level</b>
<b>After the completion of the course the student will be able to,</b>		
<b>CO1</b>	Understand the basics of insurance and risk	Up to K2
<b>CO2</b>	Interpret the types of Life Insurance Policies and various schemes	Up to K5
<b>CO3</b>	Describe concept of non life insurance policies (Fire and Marine) and indicate various policy conditions	Up to K4
<b>CO4</b>	Understand the Life and Non-Life Insurers Firms in India and the operation of IRDA	Up to K3
<b>CO5</b>	Recognize the various aspects of risk management	Up to K3

**CO & PO Mapping:**

<b>COS</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>
<b>CO 1</b>	3	3	2	2	2	3
<b>CO 2</b>	3	3	3	3	3	3
<b>CO 3</b>	3	3	3	3	3	3
<b>CO 4</b>	3	3	3	3	3	3
<b>CO 5</b>	3	3	2	3	3	3

\*3 – Advanced Application; 2 – Intermediate Development; 1 - Introductory Level

**LESSON PLAN**

<b>UNIT</b>	<b>INSURANCE AND RISK MANAGEMENT</b>	<b>Hrs</b>	<b>Mode</b>
<b>I</b>	<b>Introduction to Insurance</b> History of Insurance in world and India- Need for Insurance –Types & Features – Importance - Role Reforms in the Insurance Sector- Privatization and Liberalization - Indian Insurance Market- Risk.	18	Lecture / (PPT)
<b>II</b>	<b>Life Insurance Nature and Policy types</b> Life Insurance Product–Schemes– Characteristics-Risk–Role -Factors influencing Demand-First Premium–Renewal–Lapse & Revival – Paid Up Policy–Deferment Period–Nomination & Assignment of Policy– Bonus–Surrender Value.	18	Lecture (PPT)
<b>III</b>	<b>Non-Life Insurance and Policy types</b> General Insurance- Fire Policy, Marine Cargo Policy, Marine Hull Policy and Motor Insurance, Third Party Insurance- General Insurance Cover Notes – Certificates of Insurance –Loss- Valued Policy – Agreed Value – Full Value – First Loss – Increased Value – Insurance Time or Institute Cargo Clauses – Solarium.	20	Lecture (PPT)
<b>IV</b>	<b>Life and Non-Life Insurers Firms in India</b> Public Sector Pioneers in Life and General Insurance Activities — Role of Insurance Agents and Brokers – Surveyors – Medical Examiners – Third Party Administrators – Regulators - Insurance Pricing : Factors and Determinants.	16	Lecture (PPT)
<b>V</b>	<b>Insurance Customers and Risk Management</b> Individual and Corporate Insurance Customers –Investment or Risk Management – Compulsion Vs Voluntarism- Ethical Behavior – Risk Management Attitude Control of Risk- Factors Influencing Policyholder.	18	Lecture (PPT)

Course designated by:

**Dr. R. Kajapriya**, Assistant Professor.

&

**Dr. B. Kothai Nachiar**, Assistant Professor.

**Learning Outcome Based Education & Assessment (LOBE) Formative Examination - Blue Print  
Articulation Mapping – K Levels with Course Outcomes (COs)**

Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		Short Answers			
			No. of Questions	K - Level	No. of Questions	K – Level		
CIAI	CO1	Up To K2	2	K1,K2	1	K1	2(K2&K2)	1(K2)
	CO2	Up To K5	2	K1,K2	2	K2	2(K4&K4)	1(K5)
CIAII	CO3	Up To K4	2	K1,K2	1	K2	2(K4&K4)	1(K4)
	CO4	Up To K3	2	K1,K2	2	K2	2(K3&K3)	1(K2)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	2
		No. of Questions to be answered	4		3		2	1
		Marks for each question	1		2		5	10
		Total Marksfor each section	4		6		10	10

**\*Note:** It is the decision of the course teacher to ask 2 Questions in any unit under section-B (short answer questions)

**Dist ibution of Marks with K Level CIA I & CIA II**

	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	nsolidateof %
CIAI	K1	2	2	-	-	4	8	60
	K2	2	4	10	10	26	52	
	K3	-	-	-	-	-	-	-
	K4	-	-	10	-	10	20	20
	K5	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100
CIAII	K1	2	-	-	-	2	4	40
	K2	2	6	-	10	18	36	
	K3	-	-	10	-	10	20	20
	K4	-	-	10	10	20	40	40
	K5	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100

**K1-** Remembering and recalling facts with specific answers

**K2-** Basic understanding of facts and stating main ideas with general answers

**K3-** Application oriented- Solving Problems

**K4-** Examining, analyzing, presentation and make inferences with evidences

**CO5 will be allotted for individual Assignment which carries five marks as part of CIA component.**

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)								
S.No	COs	K - Level	MCQs		Short Answers		Section C (Either / or Choice)	Section D (Open Choice)
			No. of Questions	K – Level	No. of Question	K – Level		
1	CO1	Up To K2	2	K1,K2	1	K1	2(K2&K2)	1(K2)
2	CO2	Up To K5	2	K1,K2	1	K2	2(K4&K4)	1 (K5)
3	CO3	Up To K4	2	K1,K2	1	K2	2(K4&K4)	1 (K4)
4	CO4	Up To K3	2	K1,K2	1	K2	2(K3&K3)	1(K3)
5	CO5	Up To K3	2	K1,K2	1	K2	2(K3&K3)	1(K3)
No. of Questions to be Asked			<b>10</b>		<b>5</b>		<b>10</b>	<b>5</b>
No. of Questions to be answered			<b>10</b>		<b>5</b>		<b>5</b>	<b>3</b>
Marks for each question			<b>1</b>		<b>2</b>		<b>5</b>	<b>10</b>
Total Marks for each section			<b>10</b>		<b>10</b>		<b>25</b>	<b>30</b>
<b>(Figures in parenthesis denotes, questions should be asked with the given K level)</b>								

Summative Examinations - Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D ( Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	1	-	-	7	5.83	6
K2	5	4	2	1	33	27.5	28
K3	-	-	4	2	40	33.33	33
K4	-	-	4	1	30	25	25
K5	-	-	-	1	10	8.33	8
Marks	10	10	50	50	120	100	100
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.</b>							

**Summative Examinations - Question Paper – Format**

<b>Section A (Multiple Choice Questions)</b>			
<b>Answer All Questions</b>			<b>(10x1=10 marks)</b>
Q. No	CO	K Level	Questions
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
<b>Section B (Short Answers)</b>			
<b>Answer All Questions</b>			<b>(5x2=10 marks)</b>
Q. No	CO	K Level	Questions
11	CO1	K1	
12	CO2	K2	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
<b>Section C (Either/Or Type)</b>			
<b>Answer All Questions</b>			<b>(5 x 5 = 25 marks)</b>
Q. No	CO	K Level	Questions
16) a	CO1	K2	
16) b	CO1	K2	
17) a	CO2	K4	
17) b	CO2	K4	
18) a	CO3	K4	
18) b	CO3	K4	
19) a	CO4	K3	
19) b	CO4	K3	
20) a	CO5	K3	
20) b	CO5	K3	
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels</b>			
<b>Section D (Open Choice)</b>			
<b>Answer Any Three questions</b>			<b>(3x10=30 marks)</b>
Q.No	CO	K Level	Questions
21	CO1	K2	
22	CO2	K5	
23	CO3	K4	
24	CO4	K3	
25	CO5	K3	

# SECOND SEMESTER



**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**  
**DEPARTMENT OF COMMERCE**  
 (For those who joined in 2021-2022 and after)

<b>Course Name</b>	<b>APPLIED COSTING</b>			
<b>Course Code</b>	<b>21PCOC21</b>	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	<b>Core 6</b>	6	-	4
<b>Nature of course:</b>	<b>EMPLOYABILITY</b>	✓	<b>SKILL ORIENTED</b>	<b>ENTREPRENEURSHIP</b>
<b>Course Objectives:</b>				
1. To familiarize the students with the various cost concepts, and elements of cost. 2. To enable the students to prepare cost sheets. 3. To apply different methods and techniques of cost control. 4. To acquaint the application of costing methods. 5. To apply the appropriate tools to take decisions.				
<b>Unit: I</b>	<b>COST ACCOUNTING AND COST CONCEPT (CAS-6)</b>			18
Cost Accounting – Meaning – Objectives And Importance – Installation Of Cost Accounting – Status And Functions Of Cost Accountant - Cost Concepts: Elements Of Cost –Consumption Of Total Cost –Classification Of Cost – Cost Sheet – Material Cost And Control –Objectives Of Material Control – Material Control Material Control Techniques – EOQ – Material Level Setting - Activity Based Costing.				
<b>Unit: II</b>	<b>EMPLOYEE COST (CAS - 7)AND OVERHEADS(CAS - 3)</b>			18
Employee (Labour) cost – Cost Control – Attendance & Payroll Procedures – IdleTime – Overtime – Labour Utilization – Systems of Wage Payment and Incentives – Absorption of Wages – Efficiency Rating Procedures – Employee (Labour) Turnover - Overheads Costing -Introduction – Classification of Overheads – Accounting and Control of Manufacturing Overheads – Steps for the Distribution of Overheads – Methods of Absorbing Overheads – Types of Overhead rates – Treatment of Under-Absorbed and Over-Absorbed Overheads – Accounting and control of Administrative, Selling and Distribution Overheads – Concept related to capacity – Treatment of Certain Items in Costing.				
<b>Unit: III</b>	<b>OPERATING COSTING</b>			18
Operating Costing-Services Costing-Transport - Electricity Generation- Single unit or Output Costing – Job and Batch Costing.				
<b>Unit: IV</b>	<b>PROCESS COSTING</b>			18
Features of Process Costing-Distinction between Process And Job Costing-Costing Procedure - Normal And Abnormal Process Losses & Gains-Inter Process Profits-Equivalent Production - methods of computing equivalent units - Joint And By Products costing – accounting for joint products & by-products.				
<b>Unit: V</b>	<b>INTEGRATED &amp; NON - INTEGRATED ACCOUNTING SYSTEM</b>			18
Introduction –Non- Integrated Accounting System - Integrated /Integral Accounting System – Reconciliation of Cost and Financial Accounts – Accounting and Management Information and cost control -Cost management – Cost Reduction – Target Costing –Life Cycle. (20% Theory and 80% Problems)				
<b>Total Hours</b>				90
<b>Book for study</b>				
1. Jain S.P & Narang K.L, Cost Accounting, Kalyani Publishers, 2015. 2. Reddy T S and Hari Prasad Reddy, Cost and Management Accounting, Margham Publications,				

2018

**Books for Reference**

1. Arora M N, Cost and Management Accounting, Himalaya Publishing House, 2017.
2. Murthy A and Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd, 2018.

**Web Resources (MOOC, SWAYAM, NPTEL, Websites etc.)**

1. <https://play.google.com/store/apps/details?hl=en&id=com.mhrd.ndl>

**COURSE OUTCOMES**

**K Level**

**After the completion of the course the student will be able to,**

<b>CO1</b>	Understand the basic concepts of costing and its profitability techniques in business	<b>Up To K2</b>
<b>CO2</b>	Gain knowledge of different methods of payment of wages and incentives & assess the allocation and apportionment of overhead among production and service department	<b>Up To K4</b>
<b>CO3</b>	Identify the operating costing methods practiced by different sectors	<b>Up To K5</b>
<b>CO4</b>	Examine the methods of process costing to avoid losses	<b>Up To K3</b>
<b>CO5</b>	Get acquaintance with the application of Integrated Accounting system	<b>Up To K3</b>

**CO & PO Mapping:**

<b>COS</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>
<b>CO 1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>CO 2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO 3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO 4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>CO5</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>

\*3 – Advanced Application; 2 – Intermediate Development; 1 - Introductory Level

**LESSON PLAN**

<b>UNIT</b>	<b>SUBJECT NAME</b>	<b>Hrs</b>	<b>Mode</b>
<b>I</b>	<b>COST ACCOUNTING AND COST CONCEPT (CAS-6)</b> Cost Accounting — Status And Functions Of Cost Accountant - Cost Concepts - Cost Sheet – Material Cost And Control — EOQ – Material Level Setting - Activity Based Costing.	18	<b>Lecture- Chalk &amp; Talk</b>
<b>II</b>	<b>EMPLOYEE COST (CAS - 7)AND OVERHEADS(CAS - 3):</b> Employee cost – Cost Control – Attendance & Payroll Procedures – Idle Time – Overtime – Labour Utilization – Systems of Wage Payment and Incentives – Overheads –Concept related to capacity – Treatment of Certain Items in Costing.	18	<b>Lecture- Chalk &amp; Talk</b>
<b>III</b>	<b>OPERATING COSTING</b> Operating and Operation Costing-Services Costing-Transport, Electricity Generation, Single unit or Output Costing – Job and Batch Costing.	18	<b>Lecture- Chalk &amp; Talk</b>
<b>IV</b>	<b>PROCESS COSTING</b> Distinction between Process And Job Costing-Costing Procedure - Normal And Abnormal Process Losses & Gains-Inter Process Profits-Equivalent Production - accounting for joint products & by-products.	18	<b>Lecture- Chalk &amp; Talk</b>
<b>V</b>	<b>INTEGRATED &amp; NON - INTEGRATED ACCOUNTING SYSTEM:</b> Introduction –Reconciliation of Cost and Financial Accounts – Accounting and Management Information and cost control -Cost management – Cost Reduction – Target Costing –Life Cycle.	18	<b>Lecture- Chalk &amp; Talk</b>

**Course Designed by,**

**Dr. K. Bala Sathya, Assistant Professor.**

&

**Dr. S. Ganesan, Associate Professor.**

Learning Outcome Based Education & Assessment (LOBE) Formative Examination - Blue Print Articulation Mapping – K Levels with Course Outcomes (COs)								
Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		Short Answers			
			No. of Questions	K - Level	No. of Questions	K – Level		
CIAI	CO1	Up To K2	2	K1,K2	1	K1	2(K2&K2)	1(K2)
	CO2	Up To K4	2	K1,K2	2	K2	2(K4&K4)	1(K3)
CIAII	CO3	Up To K5	2	K1,K2	1	K2	2(K4&K4)	1 (K5)
	CO4	Up To K3	2	K1,K2	2	K2	2(K3&K3)	2(K2)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	2
		No. of Questions to be answered	4		3		2	1
		Marks for each question	1		2		5	10
		Total Marksfor each section	4		6		10	10

**\*Note:** It is the decision of the course teacher to ask 2 Questions in any unit under section-B (short answer questions)

Distribution of Marks with K Level CIA I & CIA II								
	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIAI	K1	2	2	-	-	4	8	60
	K2	2	4	10	10	26	52	
	K3	-	-	-	10	10	20	20
	K4	-	-	10	-	10	20	20
	K5	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CIAII	K1	2	-	-	-	2	4	40
	K2	2	6	-	10	18	36	
	K3	-	-	10	-	10	20	20
	K4	-	-	10	10	20	40	40
	K5	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100

**K1-** Remembering and recalling facts with specific answers

**K2-** Basic understanding of facts and stating main ideas with general answers

**K3-** Application oriented- Solving Problems

**K4-** Examining, analyzing, presentation and make inferences with evidences

**CO5** will be allotted for individual Assignment which carries five marks as part of CIA component.

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)								
S.No	COs	K - Level	MCQs		Short Answers		Section C (Either / or Choice)	Section D (Open Choice)
			No. of Questions	K – Level	No. of Question	K – Level		
1	CO1	Up To K2	2	K1,K2	1	K1	2(K2&K2)	1(K2)
2	CO2	Up To K4	2	K1,K2	1	K2	2(K4&K4)	1 (K4)
3	CO3	Up To K5	2	K1,K2	1	K2	2(K4&K4)	1 (K5)
4	CO4	Up To K3	2	K1,K2	1	K2	2(K3&K3)	1(K3)
5	CO5	Up To K3	2	K1,K2	1	K2	2(K3&K3)	1(K3)
No. of Questions to be Asked			<b>10</b>		<b>5</b>		<b>10</b>	<b>5</b>
No. of Questions to be answered			<b>10</b>		<b>5</b>		<b>5</b>	<b>3</b>
Marks for each question			<b>1</b>		<b>2</b>		<b>5</b>	<b>10</b>
Total Marks for each section			<b>10</b>		<b>10</b>		<b>25</b>	<b>30</b>
<b>(Figures in parenthesis denotes, questions should be asked with the given K level)</b>								

Summative Examinations - Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D ( Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	1	-	-	7	5.83	34
K2	5	4	2	1	33	27.5	
K3	-	-	4	2	40	33.33	33
K4	-	-	4	1	30	25	25
K5	-	-	-	1	10	8.33	8
Marks	10	10	50	50	120	100	100
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.</b>							

**Summative Examinations - Question Paper – Format**

<b>Section A (Multiple Choice Questions)</b>			
<b>Answer All Questions</b>			<b>(10x1=10 marks)</b>
Q. No	CO	K Level	Questions
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
<b>Section B (Short Answers)</b>			
<b>Answer All Questions</b>			<b>(5x2=10 marks)</b>
Q. No	CO	K Level	Questions
11	CO1	K1	
12	CO2	K2	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
<b>Section C (Either/Or Type)</b>			
<b>Answer All Questions</b>			<b>(5 x 5 = 25 marks)</b>
Q. No	CO	K Level	Questions
16) a	CO1	K2	
16) b	CO1	K2	
17) a	CO2	K4	
17) b	CO2	K4	
18) a	CO3	K4	
18) b	CO3	K4	
19) a	CO4	K3	
19) b	CO4	K3	
20) a	CO5	K3	
20) b	CO5	K3	
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels</b>			
<b>Section D (Open Choice)</b>			
<b>Answer Any Three questions</b>			<b>(3x10=30 marks)</b>
Q.No	CO	K Level	Questions
21	CO1	K2	
22	CO2	K4	
23	CO3	K5	
24	CO4	K3	
25	CO5	K3	



**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**  
**DEPARTMENT OF COMMERCE**  
 (For those who joined in 2021-2022 and after)

<b>Course Name</b>	<b>BUSINESS RESEARCH METHODS</b>				
<b>Course Code</b>	21PCOC22	<b>L</b>	<b>P</b>	<b>C</b>	
<b>Category</b>	CORE 11	6	-	4	
<b>Nature of course:</b>	<b>EMPLOYABILITY</b> ✓	<b>SKILL ORIENTED</b> ✓	<b>ENTREPRENEURSHIP</b>		✓
<b>Course Objectives:</b>					
1. Provide basic knowledge about the concept, tools and techniques of business research. 2. Identify various sources of information for literature review and data collection. 3. Teach the preparation of questionnaire and Interview Schedule and formulate & Test the Hypothesis. 4. Help the students to adopt appropriate statistical tools for drawing inference. 5. Write a research report and thesis.					
<b>Unit: I</b>	<b>Introduction To Research</b>				18
Meaning and Definition of Social Research – Objectives of Research –Types of Research - Research process – Criteria of Good Research –Maintaining Objectivity in Research – Problems Encountered by Researchers.					
<b>Unit: II</b>	<b>Problem Formulation</b>				18
Identifying Research Problem – Sources of Research Problem – Techniques Involved in Defining a Research Problem – Research Design: Meaning and Importance; Types of Research Designs – Exploratory – Descriptive – Case Study Design.					
<b>Unit: III</b>	<b>Data Collection</b>				18
Methods of Data Collection –Observation – Questionnaire &Interviewing – Guidelines for Constructing Questionnaire and Interview Schedule – Sample Design: Defining Universe and Sampling Unit – Determining Sampling Frame – Probability and Non-Probability Sampling Methods – Sample Size Determination – Sampling and Non sampling Errors – Scaling Methods – Hypothesis; Hypothesis Formulation and Hypothesis Testing.					
<b>Unit: IV</b>	<b>Data analysis and Interpretation using SPSS</b>				18
Descriptive statistics – Factor Analysis – Reliability test – Parametric Analysis – T-test – ANOVA – Correlation –Regression – Non-Parametric Analysis – Chi-square – Sign Test – Wilcoxon – Mc-Nemar –Kolmogorou Smirnov test – Mann-Whitney U test – Kruskal Wallis H test.					
<b>Unit: V</b>	<b>Report Writing</b>				18
Report Writing – Kinds of Research Reports – Steps in Report Writing – Layout of Research Report – Mechanics in Writing a Research Report –Precautions in Writing a Research Report.					
<b>Total Hours</b>					<b>90</b>
<b>Book for study:</b>					
1. Donald R cooper, Pamela S Schindler, J K Sharma (2012), Business Research, Methods, McGraw Hill Education (India) New Delhi. 2. Kothari C R, Gaurav Garg, (2015), Research Methodology New Age International (P) Limited Publishers.					
<b>Book for Reference:</b>					
1. Gupta S P (2009), Statistical Methods, S.Chand& Sons Publisher, New Delhi. 2. MartynDenscombe, (2003), The Good Research Guide for Small Scale ResearchProjects, Viva Books Pvt. Ltd.					

3. PankajMadan, VageeshPaliwal, RajulBhardwaj, (2010), Research Methodology,Global Vision Publishing House New Delhi.
4. Pillai R S N, and Bagavathi V (2010), Statistics, S.Chand& Sons Publisher, NewDelhi.
5. Suchdeva, (2010), “Business Research Methodology”, Himalaya Publishing House,Mumbai.

**Web Resources:**

1.National Digital Library

**COURSE OUTCOME**

**K Level**

**After completion of the course the student will be able to,**

<b>CO1</b>	Understand the Concepts Relating to Business Research, Types and Process.	<b>K3</b>
<b>CO2</b>	Identify the Research Problem and Draw the Design.	<b>K4</b>
<b>CO3</b>	Prepare Questionnaire and Interview Schedule and Formulate & Test the Hypothesis.	<b>K5</b>
<b>CO4</b>	Adopt Appropriate Statistical Tools for the Inferences.	<b>K4</b>
<b>CO5</b>	Write a Research Report.	<b>K3</b>

**CO & PO Mapping:**

<b>COS</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>
<b>CO 1</b>	3	3	3	3	3	3
<b>CO 2</b>	3	3	3	3	3	3
<b>CO 3</b>	3	3	2	2	3	3
<b>CO 4</b>	3	3	2	3	2	3
<b>CO5</b>	3	3	3	3	3	3

**\*3 –Advanced Application; 2 – Intermediate Development; 1 – Introductory Level**

**LESSON PLAN**

<b>UNIT</b>	<b>SUBJECT NAME</b>	<b>Hrs</b>	<b>Mode</b>
<b>I</b>	<b>Introduction to Research</b> Meaning and Definition of Social Research – Objectives of Research – Types of Research - Research process – Criteria of Good Research – Maintaining Objectivity in Research – Problems Encountered by Researchers.	<b>18</b>	<b>PPT &amp; Lecture</b>
<b>II</b>	<b>Problem Formulation</b> Identifying Research Problem – Sources of Research Problem – Techniques Involved in Defining a Research Problem – Research Design: Meaning and Importance; Types of Research Designs – Exploratory – Descriptive – Case Study Design.	<b>18</b>	<b>PPT &amp; Lecture</b>
<b>III</b>	<b>Data Collection</b> Methods of Data Collection–Questionnaire & Interviewing – Sample Design - Sampling Frame – Probability and Non-Probability Sampling Methods–Sample Size Determination–Errors–Scaling Methods–Hypothesis.	<b>18</b>	<b>PPT &amp; Lecture</b>
<b>IV</b>	<b>Data analysis and Interpretation using SPSS</b> Descriptive statistics – Factor Analysis – Parametric Analysis – T-test – ANOVA – Correlation – Regression – Non-Parametric Analysis – Chi-square – Sign Test – Wilcoxon – Mc-Nemar – Kolmogorou Smirnov test – Mann-Whitney U test – Kruskal Wallis H test.	<b>18</b>	<b>PPT &amp; Lecture</b>
<b>V</b>	<b>Report Writing</b> Report Writing – Kinds of Research Reports – Steps in Report Writing – Layout of Research Report – Mechanics in Writing a Research Report – Precautions in Writing a Research Report.	<b>18</b>	<b>PPT &amp; Lecture</b>

Course Designed by:

**Dr. V. Geetha**, Assistant Professor.

&

**Dr. V. Devika**, Assistant Professor.

**Learning Outcome Based Education & Assessment (LOBE) Formative Examination - Blue Print  
Articulation Mapping – K Levels with Course Outcomes (COs)**

Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		Short Answers			
			No. of Questions	K - Level	No. of Questions	K – Level		
CIAI	CO1	Up To K3	2	K1,K2	1	K1	2(K3&K3)	1(K2)
	CO2	Up To K4	2	K1,K2	2	K2	2(K4&K4)	1 (K3)
CIAII	CO3	Up To K5	2	K1,K2	1	K2	2(K4&K4)	1 (K5)
	CO4	Up To K4	2	K1,K2	2	K2	2(K3&K3)	1(K4)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	2
		No. of Questions to be answered	4		3		2	1
		Marks for each question	1		2		5	10
		Total Marksfor each section	4		6		10	10

**\*Note:** It is the decision of the course teacher to ask 2 Questions in any unit under section-B (short answer questions)

Distribution of Marks with K Level CIA I & CIA II								
	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIAI	K1	2	2	-	-	4	8	40
	K2	2	4	-	10	16	32	
	K3	-	-	10	10	20	40	40
	K4	-	-	10	-	10	20	20
	K5	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CIAII	K1	2	-	-	-	2	4	20
	K2	2	6	-	-	8	16	
	K3	-	-	10	-	10	20	20
	K4	-	-	10	10	20	40	40
	K5	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100

**K1-** Remembering and recalling facts with specific answers

**K2-** Basic understanding of facts and stating main ideas with general answers

**K3-** Application oriented- Solving Problems

**K4-** Examining, analyzing, presentation and make inferences with evidences

**CO5** will be allotted for individual Assignment which carries five marks as part of CIA component.

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)								
S.No	COs	K - Level	MCQs		Short Answers		Section C (Either / or Choice)	Section D (Open Choice)
			No. of Questions	K – Level	No. of Question	K – Level		
1	CO1	Up To K3	2	K1,K2	1	K1	2(K3&K3)	1(K2)
2	CO2	Up To K4	2	K1,K2	1	K2	2(K3&K3)	1 (K4)
3	CO3	Up To K5	2	K1,K2	1	K2	2(K4&K4)	1 (K5)
4	CO4	Up To K4	2	K1,K2	1	K2	2(K4&K4)	1(K4)
5	CO5	Up To K3	2	K1,K2	1	K2	2(K3&K3)	1(K3)
No. of Questions to be Asked			<b>10</b>		<b>5</b>		<b>10</b>	<b>5</b>
No. of Questions to be answered			<b>10</b>		<b>5</b>		<b>5</b>	<b>3</b>
Marks for each question			<b>1</b>		<b>2</b>		<b>5</b>	<b>10</b>
Total Marks for each section			<b>10</b>		<b>10</b>		<b>25</b>	<b>30</b>
<b>(Figures in parenthesis denotes, questions should be asked with the given K level)</b>								

Summative Examinations - Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D ( Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	1	-	-	7	5.83	26
K2	5	4	-	1	23	19.67	
K3	-	-	6	1	40	33.33	33
K4	-	-	4	2	40	33.33	33
K5	-	-	-	1	10	8.33	8
Marks	10	10	50	50	120	100	100
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.</b>							

**Summative Examinations - Question Paper – Format**

<b>Section A (Multiple Choice Questions)</b>			
<b>Answer All Questions</b>			<b>(10x1=10 marks)</b>
<b>Q. No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
<b>Section B (Short Answers)</b>			
<b>Answer All Questions</b>			<b>(5x2=10 marks)</b>
<b>Q. No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
11	CO1	K1	
12	CO2	K2	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
<b>Section C (Either/Or Type)</b>			
<b>Answer All Questions</b>			<b>(5 x 5 = 25 marks)</b>
<b>Q. No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
16) a	CO1	K3	
16) b	CO1	K3	
17) a	CO2	K3	
17) b	CO2	K3	
18) a	CO3	K4	
18) b	CO3	K4	
19) a	CO4	K4	
19) b	CO4	K4	
20) a	CO5	K3	
20) b	CO5	K3	
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels</b>			
<b>Section D (Open Choice)</b>			
<b>Answer Any Three questions</b>			<b>(3x10=30 marks)</b>
<b>Q.No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
21	CO1	K2	
22	CO2	K4	
23	CO3	K5	
24	CO4	K4	
25	CO5	K3	



**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**  
**DEPARTMENT OF COMMERCE**  
 (For those who joined in 2021-2022 and after)

<b>Course Name</b>	<b>APPLIED OPERATIONS RESEARCH</b>			
<b>Course Code</b>	<b>21PCOC23</b>	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	<b>Core 8</b>	<b>6</b>	<b>-</b>	<b>4</b>
<b>Nature of Course</b>	<b>EMPLOYABILITY</b>	<b>✓</b>	<b>SKILL ORIENTED</b>	<b>ENTREPRENEURSHIP</b>
<b>Course Objectives:</b>				
<ol style="list-style-type: none"> <li>To find the most economical solution to a managerial problem within all of its limitations and constrains.</li> <li>To calculate the minimum cost of product distribution from a number of sources to number of destinations.</li> <li>To solve the problems involve queries (waiting line) and to construct cost effective work flow systems.</li> <li>To gain knowledge on the operations of a real-world process or system through simulation.</li> <li>To develop project's procedures of initiation, planning, execution and closure within the set of scope, time, quality and budget standards.</li> </ol>				
<b>Unit: I</b>	<b>Operation Research and Linear Programming</b>			<b>18</b>
Quantitative Approach to Decision Making - Nature and Significance of OR in Decision Making- Models in Operations Research- Application Areas of Operation Research- Linear Programming- General Concepts -Definitions - Assumptions in Linear Programming - Limitations in Linear Programming - Applications of Linear Programming - Formulation of LP Problems – Solution Methods - Graphical method - maximization and minimization- Simplex method -maximization and minimization-Big M Method.				
<b>Unit: II</b>	<b>Transportation and Assignment Problems</b>			<b>18</b>
Transportation problems (Initial Basic Feasible Solution) – assumptions – degenerate solution – North-west corner method – least cost method – Vogel's approximation method – Assignment problems – Features – Transportation problem Vs Assignment problem – Hungarian Method.				
<b>Unit: III</b>	<b>Game and Queuing Theory</b>			<b>18</b>
Game theory – meaning – types of games – basic assumptions – finding value of game for pure strategy – mixed strategy – Indeterminate matrix and average method – graphical method – pure strategy – saddle point – pay-off matrix – value of game . Queuing theory – need – objective – application – characteristics – limitations – queuing models (single channel)				
<b>Unit: IV</b>	<b>Simulation and Replacement models</b>			<b>18</b>
Simulation – meaning – advantages – limitations – Monte Carlo simulation – finding randomized result – simulation problems - Replacement models - factors for replacement – replacement model – application – determining optimum replacement age (ORA).				
<b>Unit: V</b>	<b>Project Management</b>			<b>18</b>
Project Management -Introduction- Types of Networks - CPM : Critical Path Method and PERT: Programme Evaluation Review Technique – Basic differences between CPM and PERT - Drawing a network - Obtaining of Critical Path- Time estimates for activities-Probability of completion of project- Determination of floats-(total- free-independent .				
<b>Total Hours</b>				<b>90</b>

**Book for study:**

A. M. Natarajan, P. Balasubramanie & A. Tamilarasi (2014), *Operations Research*, Pearson India

**Books for Reference:**

1. Dr. P. R. Vittal (2003), *Introduction to Operations Research*, Margham Publications, Chennai
2. Kanti Swarup, P. K. Gupta & Man Mohan, (2010), '*Operations Research*', Jain Book Agency, New Delhi
3. Kapoor V K, (2016), '*Operations Research Techniques for Management*', Sultan Chand and Sons, New Delhi

**Web Resources:**

<http://ndl.iitkgp.ac.in/document/Z2RWUHovS0JXTUdZczNJeE9zVU9OOFIBYkplNWN1Q0pCdEVQSFo5RHNGTT0>

<http://ndl.iitkgp.ac.in/document/OEYweXpIRmlkYURkM3JkbUdtKy9UZjBqcW9qYU04Y09rTXpzSVR3QWRrTGUzd1NEUXIQWndubWJuNzE4WXluUXozanJOc1UxOTBXMHA5YW5sRjJESXc9PQ>

<http://ndl.iitkgp.ac.in/document/OEYweXpIRmlkYURkM3JkbUdtKy9UVVp4TWJ4RDBMUnMyazB2b09tOHJoMkJIU0NYTEVvVGZyCgprbzJrMWM3bnZnQ1V2QmRyK2hPRWdtOC9PMCtiV2c9PQ>

<https://nptel.ac.in/courses/111/107/111107128/>

**Course Outcomes:**

**K Level**

After the completion of the course the student will be able to,

CO	Description	K Level
CO1	Understand the conceptual aspects of operations research and knowledge on linear programming problem	Up to K2
CO2	Apply Assignment and Transportation methods for effective operation of business	Up to K4
CO3	Solve the problems related to Game theory	Up to K5
CO4	Perform Queuing models	Up to K3
CO5	Know the techniques of project management which is used to manage certain and uncertain activities of any project.	Up to K3

**CO & PO Mapping:**

COS	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	3	2	2	3	2	2
CO 2	3	3	3	3	3	3
CO 3	3	3	2	3	3	3
CO 4	3	3	3	2	3	3
CO 5	3	3	3	3	3	3

\*3 – Advanced Application; 2 – Intermediate Development; 1 - Introductory Level

**LESSON PLAN**

<b>UNIT</b>	<b>APPLIED OPERATIONS RESEARCH</b>	<b>Hrs</b>	<b>Mode</b>
<b>I</b>	<b>Operation Research &amp; Linear Programming</b> Operations Research- Application - Linear Programming– Solution Methods - Graphical method - Simplex method	18	Chalk & Talk
<b>II</b>	<b>Transportation and Assignment Problems</b> Transportation problems (Initial Basic Feasible Solution) – assumptions – degenerate solution – North-west corner method – least cost method – Vogel’s approximation method – Assignment problems – Features – Transportation problem Vs Assignment problem – Hungarian Method	18	Chalk & Talk
<b>III</b>	<b>Game and Queuing Theory</b> Game theory– basic assumptions – finding value of game for pure strategy – mixed strategy – Indeterminate matrix and average method .	18	Chalk & Talk
<b>IV</b>	<b>Simulation and Replacement models</b> Simulation –Replacement models - factors – application – determining optimum replacement age .	18	Chalk & Talk
<b>V</b>	<b>Project Management</b> Introduction- Types of Networks – CPM – PERT - Drawing a network - Time estimates for activities-Probability of completion of project- Determination of floats (total, free, independent )	18	Chalk & Talk

Course designed by:

**Dr. R. Kajapriya**, Assistant Professor.

&

**Dr. S. Venkateswaran**, Head & Associate Professor.

**Learning Outcome Based Education & Assessment (LOBE) Formative Examination - Blue Print  
Articulation Mapping – K Levels with Course Outcomes (COs)**

Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		Short Answers			
			No. of Questions	K - Level	No. of Questions	K – Level		
CIAI	CO1	Up To K2	2	K1,K2	1	K1	2(K2&K2)	1(K2)
	CO2	Up To K4	2	K1,K2	2	K2	2(K4&K4)	1 (K3)
CIAII	CO3	Up To K5	2	K1,K2	1	K2	2(K4&K4)	1(K5)
	CO4	Up To K3	2	K1,K2	2	K2	2(K3&K3)	1(K3)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	2
		No. of Questions to be answered	4		3		2	1
		Marks for each question	1		2		5	10
		Total Marksfor each section	4		6		10	10

**\*Note:** It is the decision of the course teacher to ask 2 Questions in any unit under section-B (short answer questions)

**Distribution of Marks with K Level CIA I & CIA II**

	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIAI	K1	2	2	-	-	4	8	100
	K2	2	4	10	10	26	52	
	K3	-	-	-	10	10	20	
	K4	-	-	10	-	10	20	
	K5	-	-	-	-	-	-	
	Marks	4	6	20	20	50	100	
CIAII	K1	2	-	-	-	2	4	100
	K2	2	6	-	-	8	16	
	K3	-	-	10	10	20	40	
	K4	-	-	10	-	10	20	
	K5	-	-	-	10	10	20	
	Marks	4	6	20	20	50	100	

**K1-** Remembering and recalling facts with specific answers

**K2-** Basic understanding of facts and stating main ideas with general answers

**K3-** Application oriented- Solving Problems

**K4-** Examining, analyzing, presentation and make inferences with evidences

**CO5 will be allotted for individual Assignment which carries five marks as part of CIA component.**

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)								
S.No	COs	K - Level	MCQs		Short Answers		Section C (Either / or Choice)	Section D (Open Choice)
			No. of Questions	K – Level	No. of Question	K – Level		
1	CO1	Up To K2	2	K1,K2	1	K1	2(K2&K2)	1 (K2)
2	CO2	Up To K4	2	K1,K2	1	K2	2(K4&K4)	1 (K4)
3	CO3	Up To K5	2	K1,K2	1	K2	2(K4&K4)	1 (K5)
4	CO4	Up To K3	2	K1,K2	1	K2	2(K3&K3)	1 (K3)
5	CO5	Up To K3	2	K1,K2	1	K2	2(K3&K3)	1 (K3)
No. of Questions to be Asked			<b>10</b>		<b>5</b>		<b>10</b>	<b>5</b>
No. of Questions to be answered			<b>10</b>		<b>5</b>		<b>5</b>	<b>3</b>
Marks for each question			<b>1</b>		<b>2</b>		<b>5</b>	<b>10</b>
Total Marks for each section			<b>10</b>		<b>10</b>		<b>25</b>	<b>30</b>
<b>(Figures in parenthesis denotes, questions should be asked with the given K level)</b>								

Summative Examinations - Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D ( Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	1	-	-	7	5.83	34
K2	5	4	2	1	33	27.5	
K3	-	-	4	2	40	33.33	33
K4	-	-	4	1	30	25	25
K5	-	-	-	1	10	8.33	8
Marks	<b>10</b>	<b>10</b>	<b>50</b>	<b>50</b>	<b>120</b>	<b>100</b>	<b>100</b>
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.</b>							

**Summative Examinations - Question Paper – Format**

<b>Section A (Multiple Choice Questions)</b>			
<b>Answer All Questions</b>			<b>(10x1=10 marks)</b>
<b>Q. No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
<b>Section B (Short Answers)</b>			
<b>Answer All Questions</b>			<b>(5x2=10 marks)</b>
<b>Q. No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
11	CO1	K1	
12	CO2	K2	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
<b>Section C (Either/Or Type)</b>			
<b>Answer All Questions</b>			<b>(5 x 5 = 25 marks)</b>
<b>Q. No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
16) a	CO1	K2	
16) b	CO1	K2	
17) a	CO2	K4	
17) b	CO2	K4	
18) a	CO3	K4	
18) b	CO3	K4	
19) a	CO4	K3	
19) b	CO4	K3	
20) a	CO5	K3	
20) b	CO5	K3	
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels</b>			
<b>Section D (Open Choice)</b>			
<b>Answer Any Three questions</b>			<b>(3x10=30 marks)</b>
<b>Q.No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
21	CO1	K2	
22	CO2	K4	
23	CO3	K5	
24	CO4	K3	
25	CO5	K3	



**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**  
**DEPARTMENT OF COMMERCE**  
 (For those who joined in 2021-2022 and after)

<b>Course Name</b>	<b>APPLIED E-COMMERCE</b>			
<b>Course Code</b>	<b>21PCOC24</b>	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	<b>Core 9</b>	<b>6</b>	<b>-</b>	<b>4</b>
<b>Nature of course:</b>	<b>EMPLOYABILITY</b> ✓	<b>SKILL ORIENTED</b>	<b>ENTREPRENEURSHIP</b>	✓
<b>Course Objectives:</b>				
1. To learn the basics of Electronic Commerce. 2. To impart essential knowledge on models of E-Commerce. 3. To know E-Commerce & E-enterprise Applications. 4. To understand more about security framework. 5. To enable the students to learn Cyber laws.				
<b>Unit: I</b>	<b>E-COMMERCE –AN OVERVIEW</b>			<b>18</b>
Introduction,- Evolution of Electronic Commerce- Roadmap of E-Commerce in India- Main activities Functions and Scope of E-Commerce. - Benefits and Challenges of E-Commerce.				
<b>Unit: II</b>	<b>BUSINESS MODELS OF E-COMMERCE</b>			<b>18</b>
Characteristics of Business to Business(B2B) - Business to Consumers (B2C) - Business to Government (B2G) - Concepts of other models of E-commerce - Business to Consumer E-Commerce process - Business to Business E- Commerce - Need and Importance, alternative models of B2B E – Commerce - E-Commerce Sales Product Life Cycle (ESLC) Model.				
<b>Unit: III</b>	<b>E-COMMERCE APPLICATIONS</b>			<b>18</b>
Applications of E-commerce and E-enterprise - Applications to Customer Relationship Management- Types of E-CRM, Functional Components of E-CRM - Managing the E-enterprise – Introduction - Managing the - E-enterprise, Comparison between Conventional and E-Organisation - Organisation of Business in an E-enterprise - Benefits and Limitations of E- enterprise.				
<b>Unit: IV</b>	<b>Electronic Payment</b>			<b>18</b>
Benefits of Electronic Payment- Components of Electronic System-Electronic fund Transfer – Financial EDI-Credit Card System on the Internet – Components of Online Credit Processing – Players in the credit card system – Popular Electronic Payment Methods – Security Requirements in E-Payment Systems – Key Security Schemes – Secret key cryptography – Online Transactions Protocols.				
<b>Unit: V</b>	<b>CYBER LAW</b>			<b>18</b>
Introduction to Cyber Laws-World Scenario - Cyber-crime& Laws in India and their limitations, Hacking, Web Vandals, E-mail Abuse, Software Piracy and Patents - Security Issues in E-Commerce- Risk management approach to Ecommerce Security - Types and sources of threats, Protecting electronic commerce assets and intellectual property.				
<b>Total Lecture Hours</b>				<b>90</b>
<b>Books for study:</b>				
1. Bhasker, B. ,Electronic Commerce Framework, Technologies and Applications. New Delhi: McGraw Hill Educations, 2017.				
<b>Books for Reference:</b>				
1. Jaiswal.S. E-Commerce I(Electronic Communication for Business). New Delhi: Galgotia Publications Pvt. Ltd, 2000.				
2. Kalakota, R., & Whinston, A. B. Frontiers of Electronic Commerce. New Delhi: Pearson Education India, 2002.				

3. Rayudu, C. E-Commerce and E-Business. Mumbai: Himalaya Publishing House , 2010.
4. Rayport, & Jaworeski, B. J. Introduction to E-Commerce. Noida , UP: McGraw Hill Publishing Company Limited, 2009.
5. Tomasi, W. ,Electronic Communication Systems Fundamentals Through Advanced. New Delhi: Pearson Education, 2008.

**Web Resources:**

1. <https://play.google.com/store/apps/details?hl=en&id=com.mhrd.ndl>

<b>COURSE OUTCOME</b>		<b>K Level</b>
<b>After the completion of the course the student will be able to,</b>		
<b>CO1:</b>	Gain basic knowledge on electronic commerce concepts	Up to K3
<b>CO2:</b>	Develop the knowledge on Network Infrastructure	Up to K4
<b>CO3:</b>	Use electronic commerce	Up to K5
<b>CO4:</b>	Understand security framework	Up to K4
<b>CO5:</b>	Gain essential knowledge on directory services and Cyber laws	Up to K4

**CO & PO Mapping:**

<b>COS</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>
<b>CO 1</b>	2	2	2	2	2	2
<b>CO 2</b>	3	3	2	3	3	3
<b>CO 3</b>	3	3	3	3	3	3
<b>CO 4</b>	3	3	3	3	3	3
<b>CO 5</b>	3	2	2	2	3	3

\*3 – Advanced Application; 2 – Intermediate Development; 1 - Introductory Level

**LESSON PLAN**

UNIT	SUBJECT NAME	Hrs	Mode
I	<b>E-COMMERCE –AN OVERVIEW-</b> Introduction, History/Evolution of Electronic Commerce, Roadmap of E-Commerce in India, Main activities, Functions and Scope of E-Commerce. - Benefits and Challenges of E-Commerce.	18	<b>Lecture- Chalk &amp; Talk, PPT</b>
II	<b>BUSINESS MODELS OF E-COMMERCE-</b> Characteristics of Business to Business- Business to Consumers - Business to Government - Business to Consumer E-Commerce process - Business to Business - E-Commerce Sales Product Life Cycle .	18	<b>Lecture- Chalk &amp; Talk, PPT</b>
III	<b>E-COMMERCE APPLICATIONS-</b> Applications of E-commerce - Applications to Customer Relationship Management–E-enterprise, Comparison between Conventional and E-organisation - Organisation of Business in an E-enterprise .	18	<b>Lecture- Chalk &amp; Talk, PPT</b>
IV	<b>Electronic Payment</b> - Benefits of Electronic Payment- Components of Electronic System-Electronic fund Transfer – Financial EDI-Credit Card System on the Internet – Components of Online Credit Processing – Players in the credit card system – Popular Electronic Payment Methods – Security Requirements in E-Payment Systems – Key Security schemes – Secret key cryptography – Online Transactions Protocols.	18	<b>Lecture- Chalk &amp; Talk, PPT</b>
V	<b>CYBER LAW</b> - Introduction - Hacking, Web Vandals, E-mail Abuse, Software Piracy and Patents - Security Issues in E-Commerce- Risk management approach to Ecommerce Security intellectual property.	18	<b>Lecture- Chalk &amp; Talk, PPT</b>

Course Designed by:

1. **Dr. R. Arputharaj**, Assistant Professor.
2. **Dr. V. Devika**, Assistant Professor.

Learning Outcome Based Education & Assessment (LOBE) Formative Examination - Blue Print Articulation Mapping – K Levels with Course Outcomes (COs)								
Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		Short Answers			
			No. of Questions	K - Level	No. of Questions	K – Level		
CIAI	CO1	Up To K3	2	K1,K2	1	K1	2(K3&K3)	1(K2)
	CO2	Up To K4	2	K1,K2	2	K2	2(K4&K4)	1 (K3)
CIAII	CO3	Up To K5	2	K1,K2	1	K2	2(K4&K4)	1 (K5)
	CO4	Up To K4	2	K1,K2	2	K2	2(K3&K3)	1(K4)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	2
		No. of Questions to be answered	4		3		2	1
		Marks for each question	1		2		5	10
		Total Marksfor each section	4		6		10	10

\*Note: It is the decision of the course teacher to ask 2 Questions in any unit under section-B (short answer questions)

Distribution of Marks with K Level CIA I & CIA II								
	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIAI	K1	2	2	-	-	4	8	40
	K2	2	4	-	10	16	32	
	K3	-	-	10	10	20	40	40
	K4	-	-	10	-	10	20	20
	K5	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CIAII	K1	2	-	-	-	2	4	20
	K2	2	6	-	-	8	16	
	K3	-	-	10	-	10	20	20
	K4	-	-	10	10	20	40	40
	K5	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100

**K1-** Remembering and recalling facts with specific answers

**K2-** Basic understanding of facts and stating main ideas with general answers

**K3-** Application oriented- Solving Problems

**K4-** Examining, analyzing, presentation and make inferences with evidences

**CO5** will be allotted for individual Assignment which carries five marks as part of CIA component.

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)								
S.No	COs	K - Level	MCQs		Short Answers		Section C (Either / or Choice)	Section D (Open Choice)
			No. of Questions	K – Level	No. of Question	K – Level		
1	CO1	Up To K3	2	K1,K2	1	K1	2(K2&K2)	1(K3)
2	CO2	Up To K4	2	K1,K2	1	K2	2(K3&K3)	1 (K4)
3	CO3	Up To K5	2	K1,K2	1	K2	2(K4&K4)	1 (K5)
4	CO4	Up To K4	2	K1,K2	1	K2	2(K4&K4)	1(K4)
5	CO5	Up To K4	2	K1,K2	1	K2	2(K3&K3)	1(K4)
No. of Questions to be Asked			<b>10</b>		<b>5</b>		<b>10</b>	<b>5</b>
No. of Questions to be answered			<b>10</b>		<b>5</b>		<b>5</b>	<b>3</b>
Marks for each question			<b>1</b>		<b>2</b>		<b>5</b>	<b>10</b>
Total Marks for each section			<b>10</b>		<b>10</b>		<b>25</b>	<b>30</b>
<b>(Figures in parenthesis denotes, questions should be asked with the given K level)</b>								

Summative Examinations - Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D ( Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	1	-	-	7	5.85	25
K2	5	4	2	-	23	19.17	
K3	-	-	4	1	30	25	25
K4	-	-	4	3	50	41.66	42
K5	-	-	-	1	10	8.33	8
Marks	10	10	50	50	120	100	100
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.</b>							

**Summative Examinations - Question Paper – Format**

<b>Section A (Multiple Choice Questions)</b>			
<b>Answer All Questions</b>			<b>(10x1=10 marks)</b>
Q. No	CO	K Level	Questions
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
<b>Section B (Short Answers)</b>			
<b>Answer All Questions</b>			<b>(5x2=10 marks)</b>
Q. No	CO	K Level	Questions
11	CO1	K1	
12	CO2	K2	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
<b>Section C (Either/Or Type)</b>			
<b>Answer All Questions</b>			<b>(5 x 5 = 25 marks)</b>
Q. No	CO	K Level	Questions
16) a	CO1	K2	
16) b	CO1	K2	
17) a	CO2	K3	
17) b	CO2	K3	
18) a	CO3	K4	
18) b	CO3	K4	
19) a	CO4	K4	
19) b	CO4	K4	
20) a	CO5	K3	
20) b	CO5	K3	
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels</b>			
<b>Section D (Open Choice)</b>			
<b>Answer Any Three questions</b>			<b>(3x10=30 marks)</b>
Q.No	CO	K Level	Questions
21	CO1	K3	
22	CO2	K4	
23	CO3	K5	
24	CO4	K4	
25	CO5	K4	



**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**  
**DEPARTMENT OF COMMERCE**  
 (For those who joined in 2021-2022 and after)

<b>Course Name</b>	<b>Banking Technology</b>			
<b>Course Code</b>	<b>21PCON21</b>	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	<b>Part IV- NME</b>	<b>6</b>	<b>-</b>	<b>6</b>
<b>Nature of course:</b>	<b>EMPLOYABILITY</b>	✓	<b>SKILL ORIENTED</b>	✓ <b>ENTREPRENEURSHIP</b>
<b>Course Objectives :</b>				
1. To understand the bank branch operations and core banking. 2. To know the electronic fund transfer. 3. To familiarize the students about the basic knowledge of banking technology. 4. To understand the application technology to commercial and public sector banks. 5. To bring awareness among students about the changes and innovations in electronic banking industry.				
<b>Unit: I</b>	<b>Branch Operation and Core Banking</b>			<b>18</b>
Introduction and Evolution of Bank Management – Technological impact in banking operation – Total Branch Computerization – concept of opportunities – Centralized Banking – concept – opportunities – challenges and implementation – electronic clearing and settlement system- Networking scenario in India – Impact of Information Technology on Banks – Global Developments in Banking Technology.				
<b>Unit: II</b>	<b>Electronic Banking</b>			<b>18</b>
Anytime banking, Anywhere Banking, Home (Corporate & Personal) Banking, Mobile Banking, Internet Banking, and Universal Banking. Electronic Payment System – ATMs – Electro Magnetic Cards – Credit Cards, Debit Cards, E-Purse, e-Cheque, e- Cash, e- token, Cheque Transaction System.				
<b>Unit: III</b>	<b>Electronic Fund Transfer</b>			<b>18</b>
NEFT, SEFT, Bank Wire, Fed Wire, EFTPOS – EFT System in India. Electronic Clearing System – Debit Clearing, Credit Clearing – SWIFT – RTGS – Digital Signature – ECS in India.				
<b>Unit: IV</b>	<b>Issues Relating to E- Business Environment</b>			<b>18</b>
International Issues – Ethical Issues – Legal Issues – Trademarks and Domain Names – Copyright and Internet – Formation of an Enforceable Online Contract – Tax Issues				
<b>Unit: V</b>	<b>Data Management and Privacy</b>			<b>18</b>
Threats in Computerized system – Control mechanism – Cyber Laws and its Implementations – Cyber Issues an Online transactions.				
<b>Total Hours</b>				<b>90</b>
<b>Book for study:</b>				
1. A.Rama & A.Aruna Devi, Banking Technology Chennai, New century Book House (P) Ltd., 2010. 2. C.S.Rao, S.Arunjatesan, Technology in Banking, Margham Publications, Chennai, 2011.				
<b>Book for Reference:</b>				
1. FirdoTemurasp Shroff, Modern Banking Technology, New Delhi, Northern Book Centre, 2008. 2. Dr.S.Upendra Rao, Information Technology — Indian Institute of Banking and Finance, Macmillionpublication, 2011. 3. Vasudeva,E-Banking - Commonwealth Publication, 2013.				
<b>Web Resources:</b>				
1. <a href="http://www.banktech.com">www.banktech.com</a>				

2. <a href="http://www.bbalectures.com">www.bbalectures.com</a>	
3. <a href="http://www.bankrate.com">www.bankrate.com</a>	
4. <a href="http://www.informaticsjournals.com">www.informaticsjournals.com</a>	
<b>COURSE OUTCOMES</b>	<b>K Level</b>
<b>After the completion of the course the student will be able to,</b>	
<b>CO1</b>	Understand E- banking technologies <b>Up to K2</b>
<b>CO2</b>	Know the impact of IT on Banking Sector. <b>Up to K3</b>
<b>CO3</b>	Understand the technologies used in Banking activities <b>Up to K3</b>
<b>CO4</b>	Identify the Issues Relating to E- Business Environment <b>Up to K5</b>
<b>CO5</b>	Recognize the security systems in digital banking <b>Up to K4</b>

**CO & PO Mapping:**

COS	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
<b>CO 1</b>	2	2	3	3	3	3
<b>CO 2</b>	3	2	3	2	3	2
<b>CO 3</b>	3	2	2	3	3	2
<b>CO 4</b>	3	3	3	3	2	3
<b>CO5</b>	3	3	3	3	2	3

\*3 – Advanced Application; 2 – Intermediate Development; 1 - Introductory Level

**LESSON PLAN**

UNIT	COURSE NAME	Hrs	Mode
<b>I</b>	<b>Banking Technology:</b> Introduction – Evolution –Need for Bank Computerization at Branch level/ Zonal, Head office, LANs and WANs – Core Banking.	<b>18</b>	<b>PPT &amp; Lecture</b>
<b>II</b>	<b>Electronic Banking:</b> Home (Corporate & Personal) Banking, Mobile Banking, Internet Banking, and Universal Banking. Electronic Payment System – ATMs – Electro Magnetic Cards - Cheque Transaction System.	<b>18</b>	<b>PPT &amp; Lecture</b>
<b>III</b>	<b>Electronic Fund Transfer:</b> NEFT, SEFT, Bank Wire, Fed Wire, EFTPOS – EFT System in India. Electronic Clearing System – Debit Clearing, Credit Clearing – SWIFT – RTGS – Digital Signature – ECS in India.	<b>18</b>	<b>PPT &amp; Lecture</b>
<b>IV</b>	<b>Information Technology:</b> Networking in Banks –Internet and E-mail – VSATs – Networking scenario in India – Impact of Information Technology on Banks – Global Developments in Banking Technology.	<b>18</b>	<b>PPT &amp; Lecture</b>
<b>V</b>	<b>Data Management and Privacy:</b> Threats in Computerized system – Control mechanism – Cyber Laws and its Implementations – Cyber Issues an Online transactions	<b>18</b>	<b>PPT &amp; Lecture</b>

Course Designed by:

1. **Dr. V. Devika**, Assistant Professor,

2. **Dr. R. Arputharaj**, Assistant Professor.

**Learning Outcome Based Education & Assessment (LOBE) Formative Examination - Blue Print  
Articulation Mapping – K Levels with Course Outcomes (COs)**

Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		Short Answers			
			No. of Questions	K - Level	No. of Questions	K – Level		
CIAI	CO1	Up To K2	2	K1,K2	1	K1	2(K2&K2)	1(K2)
	CO2	Up To K3	2	K1,K2	2	K2	2(K3&K3)	1 (K3)
CIAII	CO3	Up To K3	2	K1,K2	2	K2	2(K3&K3)	1 (K3)
	CO4	Up To K5	2	K1,K2	1	K2	2(K4&K4)	1(K5)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	2
		No. of Questions to be answered	4		3		2	1
		Marks for each question	1		2		5	10
		Total Marksfor each section	4		6		10	10

**\*Note:** It is the decision of the course teacher to ask 2 Questions in any unit under section-B (short answer questions)

**Dist ibution of Marks with K Level CIA I & CIA II**

	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	nsolidateof %
CIAI	K1	2	2	-	-	4	8	60
	K2	2	4	10	10	26	52	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	-	-	-	-
	K5	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CIAII	K1	2	-	-	-	2	4	20
	K2	2	6	-	-	8	16	
	K3	-	-	10	10	20	40	40
	K4	-	-	10	-	10	20	20
	K5	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100

**K1-** Remembering and recalling facts with specific answers

**K2-** Basic understanding of facts and stating main ideas with general answers

**K3-** Application oriented- Solving Problems

**K4-** Examining, analyzing, presentation and make inferences with evidences

**CO5** will be allotted for individual Assignment which carries five marks as part of CIA component.

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)								
S.No	COs	K - Level	MCQs		Short Answers		Section C (Either / or Choice)	Section D (Open Choice)
			No. of Questions	K – Level	No. of Question	K – Level		
1	CO1	Up To K2	2	K1,K2	1	K1	2(K2&K2)	1(K2)
2	CO2	Up To K3	2	K1,K2	1	K2	2(K3&K3)	1 (K3)
3	CO3	Up To K3	2	K1,K2	1	K2	2(K3&K3)	1 (K3)
4	CO4	Up To K5	2	K1,K2	1	K2	2(K4&K4)	1(K5)
5	CO5	Up To K4	2	K1,K2	1	K2	2(K4&K4)	1(K4)
No. of Questions to be Asked			<b>10</b>		<b>5</b>		<b>10</b>	<b>5</b>
No. of Questions to be answered			<b>10</b>		<b>5</b>		<b>5</b>	<b>3</b>
Marks for each question			<b>1</b>		<b>2</b>		<b>5</b>	<b>10</b>
Total Marks for each section			<b>10</b>		<b>10</b>		<b>25</b>	<b>30</b>
<b>(Figures in parenthesis denotes, questions should be asked with the given K level)</b>								

Summative Examinations - Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D ( Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	1	-	-	7	5.85	34
K2	5	4	2	1	33	27.5	
K3	-	-	4	2	40	33.33	33
K4	-	-	4	1	30	25	25
K5	-	-	-	1	10	8.33	8
Marks	10	10	50	50	120	100	100
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.</b>							

**Summative Examinations - Question Paper – Format**

<b>Section A (Multiple Choice Questions)</b>			
<b>Answer All Questions</b>			<b>(10x1=10 marks)</b>
<b>Q. No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
<b>Section B (Short Answers)</b>			
<b>Answer All Questions</b>			<b>(5x2=10 marks)</b>
<b>Q. No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
11	CO1	K1	
12	CO2	K2	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
<b>Section C (Either/Or Type)</b>			
<b>Answer All Questions</b>			<b>(5 x 5 = 25 marks)</b>
<b>Q. No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
16) a	CO1	K2	
16) b	CO1	K2	
17) a	CO2	K3	
17) b	CO2	K3	
18) a	CO3	K3	
18) b	CO3	K3	
19) a	CO4	K4	
19) b	CO4	K4	
20) a	CO5	K4	
20) b	CO5	K4	
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels</b>			
<b>Section D (Open Choice)</b>			
<b>Answer Any Three questions</b>			<b>(3x10=30 marks)</b>
<b>Q.No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
21	CO1	K2	
22	CO2	K3	
23	CO3	K3	
24	CO4	K5	
25	CO5	K4	

# THIRD SEMESTER



**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**  
**DEPARTMENT OF COMMERCE**  
 (For those who joined in 2021-2022 and after)

<b>Course Name</b>	<b>ADVANCED CORPORATE ACCOUNTING</b>				
<b>Course Code</b>	<b>21PCOC31</b>	<b>L</b>	<b>P</b>	<b>C</b>	
<b>Category</b>	<b>Core</b>	6	-	4	
<b>Nature of course:</b>	<b>EMPLOYABILITY</b> ✓	<b>SKILL ORIENTED</b>	<b>ENTREPRENURSHIP</b>		
<b>Course Objectives:</b>					
1. To impart knowledge on final accounts of joint stock companies 2. To enable the students to understand the procedures of accounting 3. To learn the preparation of accounts of banking companies 4. To enable them to develop skills in the preparation of accounting statements and their analysis 5. To know the procedure for preparation of Double Accounting System					
<b>Unit: I</b>	<b>FINAL ACCOUNT OF JOINT STOCK COMPANY</b>				<b>18</b>
Financial Statements – Objectives – Preparation of Financial Statements of Joint Stock Companies - Form and Contents of Profit and Loss Account and Profit and Loss Appropriation Account – Form of Balance Sheet as per AS-3					
<b>Unit: II</b>	<b>HOLDING COMPANY ACCOUNTS</b>				<b>18</b>
Introduction-Advantages-Disadvantages-Wholly –owned Subsidiary Companies-Partly –owned Subsidiary Companies- Presentation of Accounts-Principles of Consolidation-Elimination of Investment in Shares-Minority Interest Cost of Control-Capital and Revenue Profit-Revaluation of Assets and Liabilities Elimination of Common Transactions.					
<b>Unit: III</b>	<b>ACCOUNTS OF BANKING COMPANIES</b>				<b>18</b>
Banking Company Accounts – Preparation of Banking Account – Rebate on Bills Discounted – Non-Performing Assets –Preparation of Profit and Loss Account and Balance Sheet-Money at Call and Short Notice –Advances.					
<b>Unit: IV</b>	<b>ACCOUNTS OF INSURANCE COMPANIES</b>				<b>18</b>
Types of Insurance-Annual Accounts-Life Insurance-Consideration for Annuities Granted-Revenue Account – Valuation Balance Sheet-Balance Sheet – Accounts of General Insurance-Fire Insurance – Marine Insurance - Reserve for Unexpired Risk -Preparation of Final Accounts.					
<b>Unit: V</b>	<b>DOUBLE ACCOUNTING SYSTEM</b>				<b>18</b>
Introduction-Meaning - Double Account System-Features of Double Account System-Advantages and Disadvantages- Double Entry System Vs. Double Account System - Accounts of Electricity Companies – Revenue Account – Net Revenue Account – Capital Account - General Balance Sheet - Replacement and Renewals – Disposal of Surplus.					
					<b>Total Lecture Hours</b>
					<b>90 Hrs</b>
(80% of marks must be allotted to problem solving questions. 20% of marks must be allotted to Theory questions).					
<b>Books for Study:</b>					
1. T.S. Reddy and Dr. A. Murthy, “Corporate Accounting”, Margham Publications (Reprint 2021)					
<b>Books for References:</b>					
1. R.L. Gupta & M. Radhaswamy, “Corporate Accounting”, 2017, Sultan Chand & Sons, New Delhi.					
2. M.A. Arulanandam & K.S. Raman, “Advanced Accountancy”, Vol-II, Sixth Edition,2016,					

Himalaya Publishing House, Mumbai.

3. S. N. Maheshwari & Suneel. K. Maheshwari, “Corporate Accounting”, Fifth Edition, 2018, Vikas Publishing House Pvt. Ltd.

4. S.P. Jain & K.L Narang, “Corporate Accounting”, 2017, Kalyani Publishers, Mumbai.

**Web Resources:**

1. <https://ncert.nic.in/ncerts/l/leac201.pdf>
2. <https://byjus.com/commerce/final-accounts/>
3. <https://www.accountingtools.com/articles/2017/5/9/liquidation>
4. <https://www.yourarticlelibrary.com/accounting/holding-company/meaning-holding-company/holding-company-a-close-view-company-accounts/68346>
6. <https://www.accountingnotes.net/final-accounts/final-accounts-of-general-insurancecompaniesaccounting/13085>

Course Outcomes		K Level
CO1:	The Student gather knowledge pertinent to joint stock companies	Up to K2
CO2:	The student can understand and prepare the accounts of Holding Companies	Up to K5
CO3:	The student can able to prepare the accounts of Banking Companies	Up to K4
CO4:	The student could prepare the Insurance Company accounts	Up to K4
CO5:	The student is able to understand and prepare the Double Account System	Up to K3

**CO & PO Mapping:**

CO's	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	2	2	3	3	3	3
CO 2	2	2	3	3	3	3
CO 3	3	3	3	3	3	3
CO 4	3	3	3	3	3	3
CO 5	3	3	2	2	3	3

\*3 – Advanced Application; 2 – Intermediate Development; 1 - Introductory Level

**LESSON PLAN**

Unit	ADVANCED CORPORATE ACCCOUNTING	Hrs	Pedagogy
I	Final Account of Joint Stock Company	18	Chalk & Talk, Exercise, PPTs, Quiz
II	Holding Company Accounts	18	Chalk & Talk, Exercise, PPTs, Quiz
III	Accounts of Banking Companies	18	Chalk & Talk, Exercise, PPTs, Quiz
IV	Accounts of Insurance Companies	18	Chalk & Talk, Exercise, PPTs, Quiz
V	Double Accounting System	18	Chalk & Talk, Exercise, PPTs, Quiz

**Course Designed by:**

**Dr. V. Geetha**, Assistant Professor

&

**Dr. K. Bala Sathya**, Assistant Professor

**Learning Outcome Based Education & Assessment (LOBE) Formative Examination - Blue Print  
Articulation Mapping – K Levels with Course Outcomes (COs)**

Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		Short Answers			
			No. of Questions	K - Level	No. of Questions	K – Level		
CIAI	CO1	Up to K2	2	K1,K2	1	K2	2(K2&K2)	1(K2)
	CO2	Up to K4	2	K1,K2	2	K2	2(K3&K3)	1(K4)
CIAII	CO3	Up to K4	2	K1,K2	1	K2	2(K3&K3)	1(K4)
	CO4	Up to K4	2	K1,K2	2	K2	2(K4&K4)	1(K3)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	2
		No. of Questions to be answered	4		3		2	1
		Marks for each question	1		2		5	10
		Total Marksfor each section	4		6		10	10

**\*Note:** It is the decision of the course teacher to ask 2 Questions in any unit under section-B (short answer questions)

**Distribution of Marks with K Level CIA I & CIA II**

	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	SectionC (Either / Or Choice)	SectionD (Open Choice)	Total Marks	% of (Marks without choice)	Consolidateof %
CIAI	K1	2	-	-	-	2	4	60
	K2	2	6	10	10	28	56	
	K3	-	-	10	-	10	20	20
	K4	-	-	-	10	10	20	20
	K5	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CIAII	K1	2	-	-	-	2	4	20
	K2	2	6	-	-	8	16	
	K3	-	-	10	10	20	40	40
	K4	-	-	10	10	20	40	40
	K5	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100

**K1-** Remembering and recalling facts with specific answers

**K2-** Basic understanding of facts and stating main ideas with general answers

**K3-** Application oriented- Solving Problems

**K4-** Examining, analyzing, presentation and make inferences with evidences

CO5 will be allotted for individual Assignment which carries five marks as part of CIA component.

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)								
S.No	COs	K - Level	MCQs		Short Answers		Section C (Either / or Choice)	Section D (Open Choice)
			No. of Questions	K – Level	No. of Question	K – Level		
1	CO1	Up to K2	2	K1&K2	1	K2	2(K2&K2)	1(K2)
2	CO2	Up to K4	2	K1&K2	1	K2	2(K4&K4)	1(K5)
3	CO3	Up to K4	2	K1&K2	1	K2	2(K3&K3)	1(K4)
4	CO4	Up to K4	2	K1&K2	1	K2	2(K3&K3)	1(K4)
5	CO5	Up to K3	2	K1&K2	1	K2	2(K2&K2)	1(K3)
No. of Questions to be Asked			<b>10</b>		<b>5</b>		<b>10</b>	<b>5</b>
No. of Questions to be answered			<b>10</b>		<b>5</b>		<b>5</b>	<b>3</b>
Marks for each question			<b>1</b>		<b>2</b>		<b>5</b>	<b>10</b>
Total Marks for each section			<b>10</b>		<b>10</b>		<b>25</b>	<b>30</b>

**(Figures in parenthesis denotes, questions should be asked with the given K level)**

Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D ( Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	-	-	-	5	4.2	42
K2	5	10	20	10	45	37.5	
K3	-	-	20	10	30	25	25
K4	-	-	10	20	30	25	25
K5	-	-	-	10	10	8.33	8
Marks	<b>10</b>	<b>10</b>	<b>50</b>	<b>50</b>	<b>120</b>	<b>100</b>	<b>100</b>

**NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.**

**Summative Examinations - Question Paper – Format**

<b>Section A (Multiple Choice Questions)</b>			
<b>Answer All Questions</b>			<b>(10x1=10 marks)</b>
<b>Q.No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
<b>Section B (Short Answers)</b>			
<b>Answer All Questions</b>			<b>(5x2=10 marks)</b>
<b>Q.No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
11	CO1	K2	
12	CO2	K2	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
<b>Section C (Either/Or Type)</b>			
<b>Answer All Questions</b>			<b>(5 x 5 = 25 marks)</b>
<b>Q.No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
16) a	CO1	K2	
16) b	CO1	K2	
17) a	CO2	K4	
17) b	CO2	K4	
18) a	CO3	K3	
18) b	CO3	K3	
19) a	CO4	K3	
19) b	CO4	K3	
20) a	CO5	K2	
20) b	CO5	K2	
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels</b>			
<b>Section D (Open Choice)</b>			
<b>Answer Any Three questions</b>			<b>(3x10=30 marks)</b>
<b>Q.No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
21	CO1	K2	
22	CO2	K5	
23	CO3	K4	
24	CO4	K4	
25	CO5	K3	



**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**  
**DEPARTMENT OF COMMERCE**  
 (For those who joined in 2021-2022 and after)

<b>Course Name</b>	<b>ADVANCED MANAGEMENT ACCOUNTING</b>			
<b>Course Code</b>	<b>21PCOC32</b>	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	<b>Core</b>	<b>6</b>	<b>-</b>	<b>4</b>
<b>Nature of course:</b>	<b>EMPLOYABILITY</b>	<b>✓</b>	<b>SKILL ORIENTED</b>	<b>ENTREPRENURSHIP</b>
<b>COURSE OBJECTIVES:</b>				
<b>1.</b>	To develop and understand the conceptual framework of management Accounting.			
<b>2.</b>	To teach the mechanics of preparation of cash flow and funds flow statement.			
<b>3.</b>	To make the students to get practical skill in solving management problems.			
<b>4.</b>	This course develops employability skills of the students.			
<b>5.</b>	To acquire the students, the management accounting techniques that facilitates managerial decision making.			
<b>Unit: I</b>	<b>MANAGEMENT ACCOUNTING</b>	<b>15 hours</b>		
Meaning – Objectives And Scope – Relationship Between Management Accounting, Cost Accounting And Financial Accounting – Financial Statement Analysis – Ratio Analysis – Analysis Of Liquidity – Solvency And Profitability.				
<b>Unit: II</b>	<b>FUND FLOW AND CASH FLOW ANALYSIS</b>	<b>15 hours</b>		
Meaning – Difference Between Fund Flow Statement And Cash Flow Statement – Preparation of Fund Flow Statement And Cash Flow Statement.				
<b>Unit: III</b>	<b>MARGINAL COSTING</b>	<b>18 hours</b>		
Meaning – Features – Assumption – Break Even And CVP Analysis – Application Of Marginal Costing In Managerial Decision Making.				
<b>Unit: IV</b>	<b>STANDARD COSTING</b>	<b>21 hours</b>		
Standard costing – Setting standards – Variance analysis and reporting – Material, Labour, Overhead – Sales and profit variance – Reporting and investigation of variance.				
<b>Unit: V</b>	<b>BUDGETARY CONTROL</b>	<b>21 hours</b>		
Budget and Budgetary control forecasting Vs. Budget – Preparation of functional budget – Types of budgets – Zero base budgeting – Programme budgeting and performance budgeting.				
<b>Total Lecture Hours</b>				<b>90</b>
(80% of marks must be allotted to problem solving questions. 20% of marks must be allotted to Theory questions).				
<b>Books for Study:</b> 1.S.N.Maheswari, Management Accounting and Financial Control, Vikas Publishers, Delhi, 2021				
<b>Books for References:</b> 1. Shashi K.Gupta, R.K.Sharma, Management Accounting, Kalyani Publishers, Ludhiana, 2017. 2. R.Ramachandran and R.Srinivasan, Management Accounting, Sriram Publications 2020.				
<b>Web Resources:</b>				

1. <a href="https://nptel.ac.in/courses/110/101/110101003/">https://nptel.ac.in/courses/110/101/110101003/</a>	
2. <a href="https://nptel.ac.in/courses/110/101/110101004/">https://nptel.ac.in/courses/110/101/110101004/</a>	
3. <a href="https://nptel.ac.in/courses/110/107/110107127/">https://nptel.ac.in/courses/110/107/110107127/</a>	
4. <a href="https://www.classcentral.com/course/swavam-management-accounting-14177">https://www.classcentral.com/course/swavam-management-accounting-14177</a>	
<b>COURSE OUTCOME</b>	
	<b>K Level</b>
<b>CO1:</b>	Enable students to analyze financial statement , Liquidity , solvency and Profitability
	<b>Up to K3</b>
<b>CO2:</b>	Enable students to prepare Fund flow and Cash Flow statement
	<b>Up to K3</b>
<b>CO3:</b>	Enable students to Identify the Break Even and able to apply
	<b>Up to K4</b>
<b>CO4:</b>	Enable students to apply Standard costing to analyze variance
	<b>Up to K5</b>
<b>CO5:</b>	Enable students to prepare performance budgeting
	<b>Up to K4</b>

**CO & PO Mapping:**

CO's	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	3	2	2	2	2	2
CO 2	3	3	3	3	3	3
CO 3	3	3	3	3	3	3
CO 4	2	3	3	3	3	3
CO 5	2	2	2	3	2	3

\*3 – Advanced Application; 2 – Intermediate Development; 1 - Introductory Level

**LESSON PLAN**

Unit	ADVANCED MANAGEMENT ACCOUNTING	Hrs	Pedagogy
I	Management Accounting	15	Chalk and Talk
II	Fund Flow and Cash Flow Analysis	15	Chalk and Talk
III	Marginal Costing	18	Chalk and Talk
IV	Standard Costing	21	Chalk and Talk
V	Budgetary Control	21	Chalk and Talk

**Course Designed by:**

**Dr. R.Ratheka**, Assistant Professor

**&**

**Dr.B.Kothai Nachiar**, Assistant Professor

**Learning Outcome Based Education & Assessment (LOBE) Formative Examination - Blue Print  
Articulation Mapping – K Levels with Course Outcomes (COs)**

Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		Short Answers			
			No. of Questions	K - Level	No. of Questions	K – Level		
CIAI	CO1	Up to K3	2	K1,K2	1	K1	2(K3&K3)	1(K2)
	CO2	Up to K3	2	K1,K2	2	K2	2(K3&K3)	1(K3)
CIAII	CO3	Up to K4	2	K1,K2	1	K2	2(K3&K3)	1(K4)
	CO4	Up to K5	2	K1,K2	2	K2	2 (K4&K4)	1(K5)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	2
		No. of Questions to be answered	4		3		2	1
		Marks for each question	1		2		5	10
		Total Marksfor each section	4		6		10	10

**\*Note:** It is the decision of the course teacher to ask 2 Questions in any unit under section-B (short answer questions)

**Distribution of Marks with K Level CIA I & CIA II**

	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Ma rks	% of (Marks without choice)	Consolid ate of %
CIA I	K1	2	2	-	-	4	8	40
	K2	2	4	-	10	16	32	
	K3	-	-	20	10	30	60	60
	K4	-	-	-	-	-	-	-
	K5	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CIA II	K1	2	-	-	-	2	4	20
	K2	2	6	-	-	8	16	
	K3	-	-	10	-	10	20	20
	K4	-	-	10	10	20	40	40
	K5	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100

**K1-** Remembering and recalling facts with specific answers

**K2-** Basic understanding of facts and stating main ideas with general answers

**K3-** Application oriented- Solving Problems

**K4-** Examining, analyzing, presentation and make inferences with evidences

**CO5 will be allotted for individual Assignment which carries five marks as part of CIA component.**

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)								
S.No	COs	K - Level	MCQs		Short Answers		Section C (Either / or Choice)	Section D (Open Choice)
			No. of Questions	K – Level	No. of Question	K – Level		
1	CO1	Up to K3	2	K1,K2	1	K1	2(K3&K3)	1(K2)
2	CO2	Up to K3	2	K1,K2	1	K2	2(K3&K3)	1(K3)
3	CO3	Up to K4	2	K1,K2	1	K2	2(K3&K3)	1(K4)
4	CO4	Up to K5	2	K1,K2	1	K2	2(K4&K4)	1(K5)
5	CO5	Up to K4	2	K1,K2	1	K2	2(K4&K4)	1(K4)
No. of Questions to be Asked			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30
<b>(Figures in parenthesis denotes, questions should be asked with the given K level)</b>								

Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D ( Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	2	-	-	7	5.83	26
K2	5	8	-	10	23	19.16	
K3	-	-	30	10	40	33.33	33
K4	-	-	20	20	40	33.33	33
K5	-	-	-	10	10	8.33	8
Marks	10	10	50	50	120	100	100
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.</b>							

**Summative Examinations - Question Paper – Format**

<b>Section A (Multiple Choice Questions)</b>			
<b>Answer All Questions</b>			<b>(10x1=10 marks)</b>
<b>Q.No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
<b>Section B (Short Answers)</b>			
<b>Answer All Questions</b>			<b>(5x2=10 marks)</b>
<b>Q.No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
11	CO1	K1	
12	CO2	K2	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
<b>Section C (Either/Or Type)</b>			
<b>Answer All Questions</b>			<b>(5 x 5 = 25 marks)</b>
<b>Q.No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
16) a	CO1	K3	
16) b	CO1	K3	
17) a	CO2	K3	
17) b	CO2	K3	
18) a	CO3	K3	
18) b	CO3	K3	
19) a	CO4	K4	
19) b	CO4	K4	
20) a	CO5	K4	
20) b	CO5	K4	
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels</b>			
<b>Section D (Open Choice)</b>			
<b>Answer Any Three questions</b>			<b>(3x10=30 marks)</b>
<b>Q.No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
21	CO1	K2	
22	CO2	K3	
23	CO3	K4	
24	CO4	K5	
25	CO5	K4	



**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**  
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<b>Course Name</b>	<b>DIRECT TAXES</b>			
<b>Course Code</b>	<b>21PCOC33</b>	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	<b>Core</b>	<b>6</b>	<b>-</b>	<b>4</b>
<b>Nature of course:</b>	<b>EMPLOYABILITY</b>	<b>✓</b>	<b>SKILL ORIENTED</b>	<b>ENTREPRENEURSHIP</b>
<b>COURSE OBJECTIVES:</b>				
1. To enable the students to identify the basic concepts, definitions and terms related to Income Tax.				
2. To enable the students to determine the residential status of an individual and scope of total income.				
3. To enable the students to compute income under various heads namely income from salaries, house property, business/ profession, capital gains and income from other sources.				
4. To enable the students to discuss the various deductions under the Income Tax Act, 1961.				
5. To enable the students to compute the net total taxable income of an individual.				
<b>Unit: I</b>	<b>TAX SYSTEM IN INDIA</b>			<b>18</b>
Direct taxes – Meaning – History of Income Tax Act in India – Definitions of important terms - Assessment, Assesses, Person, Income, Assessment year, Previous year capital and revenue receipts capital and revenue expenditure – Residential status – Incidence of taxation – Exempted incomes.				
<b>Unit: II</b>	<b>INCOME FROM SALARIES AND HOUSE PROPERTY</b>			<b>18</b>
Computation of Taxable income from Salaries – Allowance – Perquisites – Deductions from salary – House property – Computation of income form house property – Deduction from house property income.				
<b>Unit: III</b>	<b>INCOME FROM BUSINESS OR PROFESSION AND CAPITAL GAIN</b>			<b>18</b>
Computation of income from business or profession – Deduction under section 30 to 37 – Computation of capital gain – Exempted capital gain.				
<b>Unit: IV</b>	<b>INCOME FROM OTHER SOURCES AND SET OFF AND CARRY FORWARD LOSS AND DEDUCTIONS</b>			<b>18</b>
Income from other sources - Dividends – Interest on securities – Types of securities – Casual income – Deductions to be made from income from other sources – Computation of gross total income – Deductions form Gross total income – Set off and Carry Forward Losses.				
<b>Unit: V</b>	<b>ASSESSMENTS PROCEDURE OF INDIVIDUAL, HUF and FIRMS</b>			<b>18</b>
Tax treatment of income received from certain institutions – List of deductions –computation of tax liability – HUF – Meaning – Residence of HUF- Computation of HUF- Firms-Introduction and meaning of firm, LLP and Partners-Fulfills of condition of section.				
<b>Total Lecture Hours</b>				<b>90</b>
(80% of marks must be allotted to problem solving questions. 20% of marks must be allotted to Theory questions).				
<b>Books for Study:</b>				
1.Gaur, V.P and Narang, D.B, <b>Income Tax Law and Practice</b> , Kalyani publishers, New Delhi. (Current Edition)				

**Books for References:**

1. Vinod Singhania.K, **Direct Taxes Law and Practice**, Taxmann Publication Private Ltd, New Delhi. (Current Edition)
2. Lal.B.B,**Direct Taxes Practice and Planning**, Darling Kindersley Private Ltd, New Delhi. (Current Edition)
3. N. Harihara, **Income Tax Law and Practice**, Tata McGraw-Hill Publishing Company Ltd., New Delhi. (Current Edition)

**Web Resources:**

<https://ndl.iitkgp.ac.in/>

COURSE OUTCOME		K Level
CO1:	To know the basic concepts with regard to direct taxes	Up tok3
CO2:	To determine the income from salary of individuals also to compute the income from house property	Up tok3
CO3:	To compute the capital gains and income from business or profession	Up to k5
CO4:	To analyze the provisions for set off and carry forward of losses.	Up to k4
CO5:	To determine the taxable income of individuals	Up to k5

**CO & PO Mapping:**

CO's	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	3	2	2	1	3	2
CO 2	3	3	3	3	2	3
CO 3	3	3	3	3	2	3
CO 4	3	3	3	3	2	3
CO 5	2	3	3	3	3	3

\*3 –Advanced Application; 2 – Intermediate Development; 1 –Introductory Level

**LESSON PLAN**

UNIT	DIRECT TAXES	Hrs	Pedagogy
I	Tax System in India	18	PPT, Group Discussion, Seminar, Quiz, Assignment and Activity
II	Income from Salaries and House Property	18	
	First Internal Test –I		
III	Income from Business or Profession and Capital Gain	18	
IV	Income from other sources and Set off and carry forward loss	18	
V	Assessments procedure of Individual – HUF – Firms	18	
	Second Internal Test		

Course Designed by:

**Dr. V. Suresh Babu**, Assistant Professor  
&

**Dr. S. Ganesan**, Associate Professor.

**Learning Outcome Based Education & Assessment (LOBE) Formative Examination - Blue Print  
Articulation Mapping – K Levels with Course Outcomes (COs)**

Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		Short Answers			
			No. of Questions	K - Level	No. of Questions	K – Level		
CIAI	CO1	Up tok3	2	K1,K2	1	K1	2(K2&K2)	1(K3)
	CO2	Up tok3	2	K1,K2	2	K2	2(K3&K3)	1(K3)
CIAII	CO3	Up to k5	2	K1,K2	1	K2	2(K4&K4)	1 (K5)
	CO4	Up to k4	2	K1,K2	2	K2	2(K3&K3)	1(K4)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	2
		No. of Questions to be answered	4		3		2	1
		Marks for each question	1		2		5	10
		Total Marksfor each section	4		6		10	10

**\*Note:** It is the decision of the course teacher to ask 2 Questions in any unit under section-B (short answer questions)

**Distribution of Marks with K Level CIA I & CIA II**

	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	SectionC (Either /Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	nsolidateof %
CIAI	K1	2	2	-	-	4	8	40
	K2	2	4	10	-	16	32	
	K3	-	-	10	20	30	60	60
	K4	-	-	-	-	-	-	-
	K5	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CIAII	K1	2	-	-	-	2	4	20
	K2	2	6	-	-	8	16	
	K3	-	-	10	-	10	20	20
	K4	-	-	10	10	20	40	40
	K5	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100

**K1-** Remembering and recalling facts with specific answers

**K2-** Basic understanding of facts and stating main ideas with general answers

**K3-** Application oriented- Solving Problems

**K4-** Examining, analyzing, presentation and make inferences with evidences

CO5 will be allotted for individual Assignment which carries five marks as part of CIA component.

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)								
S.No	COs	K - Level	MCQs		Short Answers		Section C (Either / or Choice)	Section D (Open Choice)
			No. of Questions	K – Level	No. of Question	K – Level		
1	CO1	Up tok3	2	K1,K2	1	K1	2(K3&K3)	1(K2)
2	CO2	Up tok3	2	K1,K2	1	K2	2(K3&K3)	1 (K3)
3	CO3	Up to k5	2	K1,K2	1	K2	2(K4&K4)	1 (K5)
4	CO4	Up to k4	2	K1,K2	1	K2	2(K4&K4)	1 (K4)
5	CO5	Up to k5	2	K1,K2	1	K2	2(K4&K4)	1 (K5)
No. of Questions to be Asked			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30
<b>(Figures in parenthesis denotes, questions should be asked with the given K level)</b>								

Summative Examinations - Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D ( Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	2	-	-	7	5.83	25
K2	5	8	-	10	23	19.16	
K3	-	-	20	10	30	25	25
K4	-	-	30	10	40	33.33	33
K5	-	-	-	20	20	16.67	17
Marks	10	10	50	50	120	100	100
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.</b>							

**Summative Examinations - Question Paper – Format**

<b>Section A (Multiple Choice Questions)</b>			
<b>Answer All Questions</b>			<b>(10x1=10 marks)</b>
<b>Q. No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
<b>Section B (Short Answers)</b>			
<b>Answer All Questions</b>			<b>(5x2=10 marks)</b>
<b>Q. No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
11	CO1	K1	
12	CO2	K2	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
<b>Section C (Either/Or Type)</b>			
<b>Answer All Questions</b>			<b>(5 x 5 = 25 marks)</b>
<b>Q. No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
16) a	CO1	K3	
16) b	CO1	K3	
17) a	CO2	K3	
17) b	CO2	K3	
18) a	CO3	K4	
18) b	CO3	K4	
19) a	CO4	K4	
19) b	CO4	K4	
20) a	CO5	K4	
20) b	CO5	K4	
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels</b>			
<b>Section D (Open Choice)</b>			
<b>Answer Any Three questions</b>			<b>(3x10=30 marks)</b>
<b>Q. No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
21	CO1	K2	
22	CO2	K3	
23	CO3	K5	
24	CO4	K4	
25	CO5	K5	



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<b>Course Name</b>	<b>COMPUTERIZED ACCOUNTING</b>				
<b>Course Code</b>	<b>21PCOE31</b>	<b>L</b>	<b>P</b>	<b>C</b>	
<b>Category</b>	<b>Core - Elective –I</b>	<b>4</b>	<b>2</b>	<b>6</b>	
<b>Nature of course:</b>	EMPLOYABILITY	<b>SKILL ORIENTED</b>	✓	ENTREPRENEURSHIP	
<b>COURSE OBJECTIVES:</b>					
<ol style="list-style-type: none"> <li>1. Assist the Student to familiarize with concepts and procedures to prepare accounts using tally.</li> <li>2. Helps to enter accounting voucher entries including advanced voucher entries and also print financial statements in Tally.</li> <li>3. Equip job seeker for professional accounting career.</li> <li>4. To help future entrepreneur in managing their financial accounting along with business operation.</li> <li>5. Be familiar with preparation of Reports using tally.</li> </ol>					
<b>Unit: I</b>	<b>INTERFACE AND COMPANY MANAGEMENT:</b>				<b>18</b>
Introduction to Tally Prime - Creating a Company - Altering and Deleting Company –Masters - Creating Single Ledgers - Creating Multiple Ledgers - Altering and Deleting Ledgers – Creating Groups - Altering and Deleting Groups - Bill wise Debtors and Creditors Ledgers: Configuring Bill wise Details.					
<b>Unit: II</b>	<b>DEFAULT VOUCHERS &amp; INVENTORY:</b>				<b>18</b>
Payment Voucher - Receipt Voucher - Contra Voucher - Journal Voucher, Day Book: Day Book Reports - Altering and Deleting Transactions, Masters: Inventory: - Integrating Accounts and Inventory - Stock Group - Godown and Locations - Stock Category - Units of Measure - Stock Items.					
<b>Unit: III</b>	<b>INVENTORY VOUCHERS &amp; PAYROLL ACCOUNTING:</b>				<b>18</b>
Purchase Order Process - Purchase Order Voucher - Receipt Note (Inventory) - Rejection-Out Voucher, Sales Order Processing: Sales Order Process - Sales Order Voucher - Delivery Note (Inventory) - Rejection-In Voucher , Payroll Accounting: Understanding Payroll - Pay Heads and Categories - Employee Details and Salary Details - Attendance Entries - Salary Payment – Pay sheet and Pay Slips.					
<b>Unit: IV</b>	<b>GOODS AND SERVICES TAX (GST):</b>				<b>18</b>
Activating Tally in GST - GST Taxes & Invoices - SGST, CGST & IGST - Creating GST Masters in Tally, Purchase Voucher with GST: Updating GST Number for Suppliers -Intra-State Purchase Entry in GST (SGST + CGST) - Inter-State Purchase Entry in GST (IGST) - Sales Voucher with GST: Updating GST Number for customers - Intra-State Sales Entry in GST (SGST + CGST) - Inter-State Sales Entry in GST (IGST) - GSTR 1 Return Filing.					
<b>Unit: V</b>	<b>REPORTS - FINANCIAL , INVENTORY &amp; GST:</b>				<b>18</b>
Financial Reports: Trial Balance - Profit and Loss Account - Balance Sheet - Working Capital - Cash Flow and Fund Flow Statements, Printing Reports: Sales Invoice - Printing Payment and Receipt Vouchers - Stock Analysis and Reports: Stock Registers - Stock Valuation - Stock Transfer Report - Negative Stock Report - Record Physical Stock and Shortage - Purchase and Sales Reporting: Analyzing Purchase and Sales Register - Analyzing Debit and Credit Note - Outstanding Reports and Printing - GST Reports and Returns.					
<b>Total Lecture Hours</b>					<b>90</b>

<b>Books for Study:</b>	
1. Nadhani A K, Implementing Tally ERP 9, BPB Publications, 2016.	
<b>Books for References:</b>	
1. Rizwan Ahmed, Tally ERP 9, Margham Publications, 2016.	
2. Nandhani, Computerized Accounting under Tally, Implementing Tally, BPB publication, 2015.	
3. NamrataAgrawal, Tally 9”, Dreamtech Publishers, 2018.	
<b>Web Resources:</b>	
1. <a href="https://www.ebookbou.edu.bd/Books/Text/SST/DCSA/dcsa_1302/Unit-02.pdf">https://www.ebookbou.edu.bd/Books/Text/SST/DCSA/dcsa_1302/Unit-02.pdf</a>	
2. <a href="https://edurev.in/studytube/Chapter-Notes-Computers-in-Accounting-Accountancy-/b2950ced-0b1a-49c1-8ba5-81107d011d75_t">https://edurev.in/studytube/Chapter-Notes-Computers-in-Accounting-Accountancy-/b2950ced-0b1a-49c1-8ba5-81107d011d75_t</a>	
3. <a href="https://www.tutorialspoint.com/basics_of_computers/basics_of_computers_office_tools.htm">https://www.tutorialspoint.com/basics_of_computers/basics_of_computers_office_tools.htm</a>	
4. <a href="https://www.teachoo.com/subjects/tally/">https://www.teachoo.com/subjects/tally/</a>	
5. <a href="http://mirror.tallysolutions.com/Downloads/erpbetadownloads/TE9Rel2Beta/TallyERP%209%20Release%20Notes.pdf">http://mirror.tallysolutions.com/Downloads/erpbetadownloads/TE9Rel2Beta/TallyERP%209%20Release%20Notes.pdf</a>	
<b>COURSE OUTCOME</b>	
	<b>K Level</b>
<b>CO1:</b>	Able to Create ledgers and Bill wise details of a company in a computerized format <b>Up To K4</b>
<b>CO2:</b>	Helps to analyze financial accounts and stock summaries <b>Up To K5</b>
<b>CO3:</b>	Gain in-depth knowledge to calculate purchase orders, sales order and salary payment <b>Up To K4</b>
<b>CO4:</b>	Able to describe the procedure and provisions in filing of GST returns and claiming refund <b>Up To K4</b>
<b>CO5:</b>	Enable the students to prepare the final accounts with GST <b>Up To K3</b>

**CO & PO Mapping:**

CO's	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	3	2	2	2	2	2
CO 2	3	2	2	2	3	3
CO 3	3	2	2	2	3	3
CO 4	3	2	3	3	2	3
CO 5	2	3	3	3	2	3

\*3 – Advanced Application; 2 – Intermediate Development; 1 - Introductory Level

**LESSON PLAN**

Unit	COMPUTERIZED ACCOUNTING	Hrs	Pedagogy
I	Interface and Company Management	18	Lecture-Chalk & Talk
II	Default Vouchers & Inventory	18	PPT, Practical Lab
III	Inventory Vouchers & Payroll Accounting	18	PPT, Practical Lab
IV	Goods and Services Tax	18	PPT, Practical Lab
V	Reports - Financial , Inventory & GST	18	PPT, Practical Lab

Course Designed by:

**Dr. K. Bala Sathya**, Assistant Professor  
&

**Dr.V. Devika**, Assistant Professor

**Learning Outcome Based Education & Assessment (LOBE) Formative Examination - Blue Print  
Articulation Mapping – K Levels with Course Outcomes (COs)**

Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		Short Answers			
			No. of Questions	K - Level	No. of Questions	K – Level		
CIAI	CO1	Up to K4	2	K1,K2	1	K2	2(K3&K3)	1(K3)
	CO2	Up to K5	2	K1,K2	2	K2	2(K5&K5)	1(K4)
CIAII	CO3	Up to K4	2	K1,K2	1	K2	2(K3&K3)	1(K4)
	CO4	Up to K4	2	K1,K2	2	K2	2(K4&K4)	1(K3)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	2
		No. of Questions to be answered	4		3		2	1
		Marks for each question	1		2		5	10
		Total Marksfor each section	4		6		10	10

**\*Note:** It is the decision of the course teacher to ask 2 Questions in any unit under section-B (short answer questions)

Distribution of Marks with K Level CIA I & CIA II								
	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIAI	K1	2	-	-	-	2	4	20
	K2	2	6	-	-	8	16	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	10	10	20	20
	K5	-	-	10	-	10	20	20
	Marks	4	6	20	20	50	100	100
CIAII	K1	2	-	-	-	2	4	20
	K2	2	6	-	-	8	16	
	K3	-	-	10	10	20	40	40
	K4	-	-	10	10	20	40	40
	K5	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100

**K1-** Remembering and recalling facts with specific answers

**K2-** Basic understanding of facts and stating main ideas with general answers

**K3-** Application oriented- Solving Problems

**K4-** Examining, analyzing, presentation and make inferences with evidences

**CO5 will be allotted for individual Assignment which carries five marks as part of CIA component.**

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)								
S.No	COs	K - Level	MCQs		Short Answers		Section C (Either / or Choice)	Section D (Open Choice)
			No. of Questions	K – Level	No. of Question	K – Level		
1	CO1	Up to K4	2	K1&K2	1	K2	2(K2&K2)	1(K2)
2	CO2	Up to K5	2	K1&K2	1	K2	2(K3&K3)	1(K5)
3	CO3	Up to K4	2	K1&K2	1	K2	2(K3&K3)	1(K4)
4	CO4	Up to K4	2	K1&K2	1	K2	2(K4&K4)	1(K3)
5	CO5	Up to K3	2	K1&K2	1	K2	2(K3&K3)	1(K3)
No. of Questions to be Asked			<b>10</b>		<b>5</b>		<b>10</b>	<b>5</b>
No. of Questions to be answered			<b>10</b>		<b>5</b>		<b>5</b>	<b>3</b>
Marks for each question			<b>1</b>		<b>2</b>		<b>5</b>	<b>10</b>
Total Marks for each section			<b>10</b>		<b>10</b>		<b>25</b>	<b>30</b>
<b>(Figures in parenthesis denotes, questions should be asked with the given K level)</b>								

**Distribution of Marks with K Level**

<b>K Level</b>	<b>Section A (Multiple Choice Questions)</b>	<b>Section B (Short Answer Questions)</b>	<b>Section C (Either/ or Choice)</b>	<b>Section D ( Open Choice)</b>	<b>Total Marks</b>	<b>% of (Marks without choice)</b>	<b>Consolidated %</b>
K1	5		-	-	5	4.16	<b>33</b>
K2	5	10	10	10	35	29.16	
K3	-	-	30	20	50	41.6	<b>42</b>
K4	-	-	10	10	20	16.66	<b>17</b>
K5	-	-	-	10	10	8.3	<b>8</b>
<b>Marks</b>	<b>10</b>	<b>10</b>	<b>50</b>	<b>50</b>	<b>120</b>	<b>100</b>	<b>100</b>

**NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.**

**Summative Examinations - Question Paper – Format**

<b>Section A (Multiple Choice Questions)</b>			
<b>Answer All Questions</b>			<b>(10x1=10 marks)</b>
<b>Q.No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
<b>Section B (Short Answers)</b>			
<b>Answer All Questions</b>			<b>(5x2=10 marks)</b>
<b>Q.No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
11	CO1	K2	
12	CO2	K2	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
<b>Section C (Either/Or Type)</b>			
<b>Answer All Questions</b>			<b>(5 x 5 = 25 marks)</b>
<b>Q. No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
16) a	CO1	K2	
16) b	CO1	K2	
17) a	CO2	K3	
17) b	CO2	K3	
18) a	CO3	K3	
18) b	CO3	K3	
19) a	CO4	K4	
19) b	CO4	K4	
20) a	CO5	K3	
20) b	CO5	K3	
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels</b>			
<b>Section D (Open Choice)</b>			
<b>Answer Any Three questions</b>			<b>(3x10=30 marks)</b>
<b>Q.No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
21	CO1	K2	
22	CO2	K5	
23	CO3	K4	
24	CO4	K3	
25	CO5	K3	



**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**  
**DEPARTMENT OF COMMERCE**  
 (For those who joined in 2021-2022 and after)

<b>Course Name</b>	<b>BUSINESS ETHICS AND CORPORATE GOVERNANCE</b>				
<b>Course Code</b>	<b>21PCOE32</b>	<b>L</b>	<b>P</b>	<b>C</b>	
<b>Category</b>	<b>Elective</b>	<b>6</b>	<b>-</b>	<b>6</b>	
<b>Nature of course:</b>	<b>EMPLOYABILITY</b>	<b>✓</b>	<b>SKILL ORIENTED</b>	<b>ENTREPRENEURSHIP</b>	
<b>Course Objectives:</b>					
<ol style="list-style-type: none"> <li>To know the role and importance of Ethics and Values in business.</li> <li>To understand the various dimensions of Ethical issues.</li> <li>To give a basic knowledge on ethical consciousness and combating ethical violations.</li> <li>To provide an insight into the provisions relating to Corporate Governance</li> <li>To acquaint the knowledge on legal structure of Corporate Governance in India</li> </ol>					
<b>Unit: I</b>	<b>BUSINESS ETHICS</b>				<b>18</b>
Business Ethics – Meaning – Concept of Business Ethics –Theories of Ethics – Advantages of Business Ethics– Impact of Ethics on Business policies and strategies – Role of CEO- Types of Ethical issues- Bribery – Theft - Coercion.					
<b>Unit: II</b>	<b>INTERNAL ETHICS &amp; EXTERNAL ETHICS</b>				<b>20</b>
Internal ethics - Hiring, Promotions, Wages and Exploitation of Employees – Discipline and Whistle Blowing - External Ethics of Business – Markets – Consumers and Fair Prices -Ethics in Advertisement and False claims					
<b>Unit: III</b>	<b>CORPORATE SOCIAL RESPONSIBILITY</b>				<b>20</b>
Corporate social responsibility: Meaning- Importance- Social responsibility of business towards various groups- Implementing CSR – An overview of CSR under clause 135 of the Companies Act 2013.					
<b>Unit: IV</b>	<b>INTRODUCTION TO CORPORATE GOVERNANCE</b>				<b>14</b>
Corporate Governance – Meaning & Need for Corporate Governance- Corporate Governance Theories – Elements of Corporate Governance					
<b>Unit: V</b>	<b>LEGAL STRUCTURE OF CORPORATE GOVERNANCE IN INDIA</b>				<b>18</b>
Corporate Governance - Board structure – Powers of the Board- Board committee- Disclosure and transparency: An overview of Corporate Governance norms covered in the Listing agreement, SEBI regulations and Companies Act 2013.					
<b>Total Lecture Hours</b>					<b>90 Hrs</b>
<b>Books for Study:</b>					
1. S. Sankaran, Business Ethics & Values, Margham Publishers, 2016.					
<b>Books for References:</b>					
1. B N Ghosh, 2018, Business Ethics and Corporate Governance, McGraw Hill Education, India					
2. Shekhar, GovindaBhat, Ethics in Management, 2017, Himalaya Publishing house, Mumbai.					
<b>Web Resources:</b>					
1. <a href="https://www.academia.edu/8076604/Internal_and_External_Factors">https://www.academia.edu/8076604/Internal and External Factors</a>					
2. <a href="http://ww2.it.nuigalway.ie/staff/h_melvin/prof_skill/L1_handout.pdf">http://ww2.it.nuigalway.ie/staff/h_melvin/prof_skill/L1_handout.pdf</a>					
3. <a href="https://smallbusiness.chron.com/key-elements-corporate-governance-57244.html">https://smallbusiness.chron.com/key-elements-corporate-governance-57244.html</a>					
4. <a href="https://www.corporate-cases.com/2013/01/clause-49-of-listing-agreement.html">https://www.corporate-cases.com/2013/01/clause-49-of-listing-agreement.html</a>					
<b>Course Outcomes</b>					<b>K Level</b>

<b>CO1:</b>	Identify and analyze ethical issues in business to formulate business policies and strategies within ethical framework	Up to K3
<b>CO2:</b>	Apply ethical principles in major functional areas of business	Up to K4
<b>CO3:</b>	Formulate CSR Strategies/ programmes in accordance with the provisions of CSR under companies Act	Up to K5
<b>CO4:</b>	Determine appropriate corporate governance theories and apply it to the Corporate governance structure	Up to K3
<b>CO5:</b>	Comply with the legal norms of corporate governance in accordance with Companies' Act 2013.	Up to K3

**CO & PO Mapping:**

<b>COS</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>
<b>CO 1</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO 2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO 3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO 4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>
<b>CO 5</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>

\*3 – Advanced Application; 2 – Intermediate Development; 1 - Introductory Level

**LESSON PLAN**

<b>Unit</b>	<b>BUSINESS ETHICS AND CORPORATE GOVERNANCE</b>	<b>Hrs</b>	<b>Pedagogy</b>
<b>I</b>	Business Ethics	18	Lecture (PPT)
<b>II</b>	Internal Ethics & External Ethics	20	Lecture (PPT)
<b>III</b>	Corporate social responsibility	20	Lecture (PPT)
<b>IV</b>	Introduction to Corporate Governance	14	Lecture (PPT)
<b>V</b>	Legal structure of Corporate Governance in India	18	Lecture (PPT)

**Course Designed by:**

**Dr. R. Kajapriya, Assistant Professor**

&

**Dr. B. Kothai Nachiar, Assistant Professor**

**Learning Outcome Based Education & Assessment (LOBE) Formative Examination - Blue Print  
Articulation Mapping – K Levels with Course Outcomes (COs)**

Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		Short Answers			
			No. of Questions	K - Level	No. of Questions	K – Level		
CIAI	CO1	Up to K3	2	K1,K2	1	K2	2(K2&K2)	1(K3)
	CO2	Up to K4	2	K1,K2	2	K2	2(K3&K3)	1(K2)
CIAII	CO3	Up to K5	2	K1,K2	1	K2	2(K3&K3)	1(K5)
	CO4	Up to K3	2	K1,K2	2	K2	2(K2&K2)	1(K3)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	2
		No. of Questions to be answered	4		3		2	1
		Marks for each question	1		2		5	10
		Total Marks for each section	4		6		10	10

**\*Note:** It is the decision of the course teacher to ask 2 Questions in any unit under section-B (short answer questions)

Distribution of Marks with K Level CIA I & CIA II								
	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIAI	K1	2	-	-	-	2	4	60
	K2	2	6	10	10	28	56	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	-	-	-	-
	K5	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CIAII	K1	2	-	-	-	2	4	40
	K2	2	6	10	-	18	36	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	-	-	-	-
	K5	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100

**K1-** Remembering and recalling facts with specific answers

**K2-** Basic understanding of facts and stating main ideas with general answers

**K3-** Application oriented- Solving Problems

**K4-** Examining, analyzing, presentation and make inferences with evidences

**CO5** will be allotted for individual Assignment which carries five marks as part of CIA component.

**Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)**

S.No	COs	K - Level	MCQs		Short Answers		Section C (Either / or Choice)	Section D (Open Choice)
			No. of Questions	K – Level	No. of Question	K - Level		
1	CO1	Up to K3	2	K1&K2	1	K2	2(K2&K2)	1(K3)
2	CO2	Up to K4	2	K1&K2	1	K2	2(K2&K2)	1(K4)
3	CO3	Up to K5	2	K1&K2	1	K2	2(K3&K3)	1(K5)
4	CO4	Up to K3	2	K1&K2	1	K2	2(K3&K3)	1(K3)
5	CO5	Up to K3	2	K1&K2	1	K2	2(K3&K3)	1(K2)
No. of Questions to be Asked			<b>10</b>		<b>5</b>		<b>10</b>	<b>5</b>
No. of Questions to be answered			<b>10</b>		<b>5</b>		<b>5</b>	<b>3</b>
Marks for each question			<b>1</b>		<b>2</b>		<b>5</b>	<b>10</b>
Total Marks for each section			<b>10</b>		<b>10</b>		<b>25</b>	<b>30</b>

**(Figures in parenthesis denotes, questions should be asked with the given K level)**

**Distribution of Marks with K Level**

K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D ( Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	-	-	-	5	4.16	42
K2	5	10	20	10	45	37.5	
K3	-	-	30	20	50	41.6	42
K4	-	-	-	10	10	8.33	8
K5	-	-	-	10	10	8.33	8
Marks	10	10	50	50	120	100	100

**NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.**

**Summative Examinations – Question Paper – Format**

<b>Section A (Multiple Choice Questions)</b>			
<b>Answer All Questions</b>			<b>(10x1=10 marks)</b>
<b>Q.No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
<b>Section B (Short Answers)</b>			
<b>Answer All Questions</b>			<b>(5x2=10 marks)</b>
<b>Q.No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
11	CO1	K2	
12	CO2	K2	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
<b>Section C (Either/Or Type)</b>			
<b>Answer All Questions</b>			<b>(5 x 5 = 25 marks)</b>
<b>Q. No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
16) a	CO1	K2	
16) b	CO1	K2	
17) a	CO2	K2	
17) b	CO2	K2	
18) a	CO3	K3	
18) b	CO3	K3	
19) a	CO4	K3	
19) b	CO4	K3	
20) a	CO5	K3	
20) b	CO5	K3	
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels</b>			
<b>Section D (Open Choice)</b>			
<b>Answer Any Three questions</b>			<b>(3x10=30 marks)</b>
<b>Q.No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
21	CO1	K3	
22	CO2	K4	
23	CO3	K5	
24	CO4	K3	
25	CO5	K2	



**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**  
**DEPARTMENT OF COMMERCE**  
 (For those who joined in 2021-2022 and after)

<b>Course Name</b>	<b>CORPORATE SOCIAL RESPONSIBILITY</b>			
<b>Course Code</b>	<b>21PCOE33</b>	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	<b>Core - Elective – III</b>	<b>6</b>	<b>-</b>	<b>6</b>
<b>Nature of course</b>	<b>EMPLOYABILITY</b>	<b>✓</b>	<b>SKILL ORIENTED</b>	<b>ENTREPRENEURSHIP</b>
<b>COURSE OBJECTIVES:</b>				
<b>1.</b>	To enable the students to gain and understand the significance and importance of corporate social responsibility and its principles and practice in Indian context			
<b>2.</b>	To teach students the implementation of CSR policy under the Companies Act 2013			
<b>3.</b>	To gain knowledge on governance of CSR activities			
<b>4.</b>	To learn as to how to monitor CSR activities			
<b>5.</b>	To know about CSR standards and audit			
<b>Unit: I</b>	<b>CORPORATE SOCIAL RESPONSIBILITY</b>			<b>14 Hours</b>
Meaning and Definition of CSR - Evolution of CSR - CSR in Indian Legislation from global perspective - Principles of CSR - Theories of CSR - CSR and Sustainable Development goals. CSR and Corporate Governance- Drivers of CSR - Concept of Charity- Corporate Citizenship -Corporate Philanthropy				
<b>Unit: II</b>	<b>CSR POLICY</b>			<b>18 Hours</b>
CSR Policy - Constitution of CSR committee and its composition - CSR Design - CSR Budget -Implementation of CSR - CSR Process - CSR Activities - Provision of CSR in Companies Act, 2013 - CSR Committee; CSR Policy - CSR Expenditure; CSR Activities – Boards Responsibilities towards CSR Regulatory requirement of CSR Compliance in India - guidelines and notifications issued by the Ministry from time to time - Penalty for non-compliance of section 135				
<b>Unit: III</b>	<b>MEETING OF THE CSR COMMITTEE</b>			<b>19 Hours</b>
Meeting of the CSR Committee - Preparation of CSR Report - Placing CSR Report in Board meeting - Board's responsibility towards CSR -CSR project management approach - Evaluation of CSR projects - CSR stakeholder communication, dialogue and engagement - CSR and risk Management - CSR as Organizational Brand Building.				
<b>Unit: IV</b>	<b>CSR PROCESS</b>			<b>19 Hours</b>
CSR process monitoring; Situation monitoring -beneficiary monitoring; organizational monitoring - financial monitoring; compliance monitoring; result monitoring- Internal Monitoring and Evaluation of CSR Activities -External Monitoring and Evaluation of CSR Activities; - CSR Committee and Board level review of CSR performance - CSR Reporting.				
<b>Unit: V</b>	<b>CSR AUDIT</b>			<b>20 Hours</b>
CSR Audit; various issues relating to CSR Audit -Preparing and filing of annual CSR report - Sustainability of CSR Audit -Developing a CSR Audit programme - CSR audit checklist; benefits of CSR audit - Review of successful corporate initiatives and challenges of CSR - CSR Ratings, CSR awards. Social Accountability 8000(SA8000) - Indian Standard Organization (ISO-26000-2010) – GST component in CSR.				
<b>Total Lecture Hours</b>				<b>90 hours</b>

**Books for Study:**

1.Sanjay K. Agarwal (2016), “Corporate Social Responsibility in India”, Sage Publications, Delhi

**Books for References:**

1. Christopher (2018), Sustainable Value: How the world’s leading companies doing well by doing good, Stanford University Press, USA.
2. Ilangoan D and Durgadoss R, (2016), Corporate Governance – An Insight, The United Publishers, Mangalore, Karnataka.
3. Nancy Lee and Philip Kotler (2016), corporate social Responsibility: doing the most good for your company and your cause, John Wley& Sons, Delhi.
4. Wayne Visser (2017), CSR 2.0 Transforming Corporate Sustainability and Responsibility, Kaleidoscope Futures, London.

**Web Resources:**

1. <https://www.investopedia.com/terms/c/corp-social-responsibility.asp>
2. [https://onlinecourses.swayam2.ac.in/nou21\\_mg01/preview](https://onlinecourses.swayam2.ac.in/nou21_mg01/preview)
3. [https://onlinecourses.nptel.ac.in/noc19\\_mg53/preview](https://onlinecourses.nptel.ac.in/noc19_mg53/preview)

COURSE OUTCOME		K Level
CO1:	Have gained all essential and fundamental ideas on the principles and practices of CSR in India	Up to K3
CO2:	Applying the skill of implementing the same in their own enterprises as and when they bring up their start-ups	Up to K3
CO3:	Analyze the concept corporate governance and its relationship with other concepts	Up to K4
CO4:	Have knowledge of monitoring CSR activities	Up to K5
CO5:	Identify the process of social accounting, auditing and reporting	Up to K4

**CO & PO Mapping:**

COS	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	3	2	2	2	2	2
CO 2	3	3	3	3	3	3
CO 3	3	3	3	3	3	3
CO 4	2	3	3	3	3	3
CO 5	2	2	2	3	2	3

\*3 – Advanced Application; 2 – Intermediate Development; 1 - Introductory Level

**LESSON PLAN**

UNIT	CORPORATE SOCIAL RESPONSIBILITY	Hrs	Mode
I	Corporate Social Responsibility(CSR)	14	Lecture (PPT)
II	CSR Policy	18	Lecture (PPT)
III	Meeting of the CSR Committee	19	Lecture (PPT)
IV	CSR Process	19	Lecture (PPT)
V	CSR Audit	20	Lecture (PPT)

**Course Designed by:**

**Dr. R. Ratheka**, Assistant Professor & **Dr. R. Kajapriya**, Assistant Professor

**Learning Outcome Based Education & Assessment (LOBE) Formative Examination - Blue Print  
Articulation Mapping – K Levels with Course Outcomes (COs)**

Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		Short Answers			
			No. of Questions	K - Level	No. of Questions	K – Level		
CIAI	CO1	Up to K3	2	K1,K2	1	K2	2(K3&K3)	1(K2)
	CO2	Up to K3	2	K1,K2	2	K2	2(K2&K2)	1(K3)
CIAII	CO3	Up to K4	2	K1,K2	1	K2	2(K3&K3)	1(K4)
	CO4	Up to K5	2	K1,K2	2	K2	2(K4&K4)	1(K5)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	2
		No. of Questions to be answered	4		3		2	1
		Marks for each question	1		2		5	10
		Total Marksfor each section	4		6		10	10

**\*Note:** It is the decision of the course teacher to ask 2 Questions in any unit under section-B (short answer questions)

**Distribution of Marks with K Level CIA I & CIA II**

	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	SectionC (Either / Or Choice)	SectionD (Open Choice)	Total Marks	% of (Marks without choice)	Consolidateof %
CIAI	K1	2	-	-	-	2	4	60
	K2	2	6	10	10	28	56	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	-	-	-	-
	K5	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CIAII	K1	2	-	-	-	2	4	20
	K2	2	6	-	-	8	16	
	K3	-	-	10	-	10	20	20
	K4	-	-	10	10	20	40	40
	K5	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100

**K1-** Remembering and recalling facts with specific answers

**K2-** Basic understanding of facts and stating main ideas with general answers

**K3-** Application oriented- Solving Problems

**K4-** Examining, analyzing, presentation and make inferences with evidences

**CO5 will be allotted for individual Assignment which carries five marks as part of CIA component.**

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)								
S.No	Cos	K - Level	MCQs		Short Answers		Section C (Either / or Choice)	Section D (Open Choice)
			No. of Questions	K – Level	No. of Question	K – Level		
1	CO1	Up to K3	2	K1,K2	1	K1	2(K3&K3)	1(K2)
2	CO2	Up to K3	2	K1,K2	1	K2	2(K3&K3)	1(K3)
3	CO3	Up to K4	2	K1,K2	1	K2	2(K3&K3)	1(K4)
4	CO4	Up to K5	2	K1,K2	1	K2	2(K4&K4)	1(K5)
5	CO5	Up to K4	2	K1,K2	1	K2	2(K4&K4)	1(K4)
No. of Questions to be Asked			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30
(Figures in parenthesis denotes, questions should be asked with the given K level)								

Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D ( Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	2	-	-	7	5.83	26
K2	5	8	-	10	23	19.56	
K3	-	-	30	10	40	33.33	33
K4	-	-	20	20	40	33.33	33
K5	-	-	-	10	10	8.33	8
Marks	10	10	50	50	120	100	100
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.</b>							

**Summative Examinations - Question Paper – Format**

<b>Section A (Multiple Choice Questions)</b>			
<b>Answer All Questions</b>			<b>(10x1=10 marks)</b>
<b>Q.No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
<b>Section B (Short Answers)</b>			
<b>Answer All Questions</b>			<b>(5x2=10 marks)</b>
<b>Q.No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
11	CO1	K1	
12	CO2	K1	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
<b>Section C (Either/Or Type)</b>			
<b>Answer All Questions</b>			<b>(5 x 5 = 25 marks)</b>
<b>Q.No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
16) a	CO1	K3	
16) b	CO1	K3	
17) a	CO2	K3	
17) b	CO2	K3	
18) a	CO3	K3	
18) b	CO3	K3	
19) a	CO4	K4	
19) b	CO4	K4	
20) a	CO5	K4	
20) b	CO5	K4	
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels</b>			
<b>Section D (Open Choice)</b>			
<b>Answer Any Three questions</b>			<b>(3x10=30 marks)</b>
<b>Q.No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
21	CO1	K2	
22	CO2	K3	
23	CO3	K4	
24	CO4	K5	
25	CO5	K4	



**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**  
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<b>Course Name</b>	<b>FINANCIAL MARKETS AND SERVICES</b>				
<b>Course Code</b>	<b>21PCOE34</b>	<b>L</b>	<b>P</b>	<b>C</b>	
<b>Category</b>	<b>Core - Elective –II</b>	6	-	6	
<b>Nature of course:</b>	<b>EMPLOYABILITY</b>	<b>SKILL ORIENTED</b>	✓	<b>ENTREPRENEURSHIP</b>	
<b>Course Objectives:</b>					
1. To introduce the basic concepts of financial markets 2. To impart knowledge on the working of commercial paper market, including bill market 3. To teach the students on the evolution of capital market 4. To acquaint the students with the knowledge on the functioning of various financial institutions such as NABARD, EXIM bank, etc. 5. To teach students on the working of various credit rating agencies such as CRISIL etc.					
<b>Unit: I</b>	<b>Introduction</b>				<b>18</b>
Financial Markets - Meaning - Definition - Role - Functions -Constituents - Financial Instruments - Capital Market Instruments - Indian Money And Capital Markets - Global Financial Markets - Money Market: Meaning - Characteristics - Importance -General Functions - Segments - Financial Institutions - Characteristics Of Developed Money Market - Global Money Markets - Call Money Market: Meaning - Features - Benefits –Indian Call Money Market - Call Money Rates - Commercial Paper Market: Meaning - Features -Satellite Dealers (SD’s)					
<b>Unit: II</b>	<b>Money Market</b>				<b>18</b>
Meaning - Importance - Developed Bill Market -Shortcomings Of Indian Bill Market - Bill Market Scheme, 1952 - Bill Market Scheme, 1970 -IDBI Bill Rediscounting Scheme - Reasons For The Failure Of Bill Market Scheme –Revitalizing bill Market - Certificate Of Deposit (CD) Market: Meaning - Features - Time Deposit Vs. certificate Of Deposit - Role Of DFHI - Treasury Bill Market: Meaning - Treasury Bills -General Features –Indian Treasury Bills - Benefits - Gilt-Edged Securities Market: Meaning - Features -Repos, Government Bonds - Importance Of Gilt-Edged Market					
<b>Unit: III</b>	<b>Capital Market</b>				<b>18</b>
Meaning –Characteristics – Evolution And Growth – New Financial Instruments – Major Issues – Capital Market Instruments – Meaning – Types – Preference shares – Equity Shares – Non-Voting Equity Shares – Company Fixed Deposits – Warrants –Debentures And Bonds – Global Debt Instruments – New Issues Market (NIM) – Meaning –NIM And Secondary Market – Methods Of Marketing Securities – Intermediaries In NIM –Debt Market – Meaning – Advantages – Risks On Debt – Role Of Bond Market – Price determination – Yield Of Bond					
<b>Unit: IV</b>	<b>Financial Institutions</b>				<b>18</b>
Meaning – Special Characteristics – Money Market Institutions– Capital Market Institutions – Cooperative Banking Institutions –National Housing Bank , EXIM Bank , NABARD, RBI – Functions And Working – NBFC’S – FII’S – Role And Danger –IMF – World Bank – IFC – ADB – Stock Exchange – Meaning – Functions Traders – Role Of SEBI – Stock Trading – Regulatory Framework – Insider Trading – Speculation – Investor Protection – Listing – SBI – Functions And Working.					
<b>Unit: V</b>	<b>Credit Rating Agencies</b>				<b>18</b>
Clearing Corporation Of India Limited – Settlement Of Risks – Risk Management System –					

Benefits –CRISIL – Range Of Services –CIBIL – Credit Information – Credit Assessment – Mechanism – Defaulted Credit Facility –Access To CIBIL Information – Credit Information Report – DFHIL – ICRA – Moody’s Investor Service – Standard &Poor – Fitch Ratings – OTCEI – NSDL – STCI	
<b>Total Lecture Hours</b>	<b>90 Hrs</b>
<b>Books for Study:</b>	
E. Garden and K. Natarajan (2017), Financial Markets and services, Himalaya Publishing House, Chennai.	
GURUSAMY S, (2015), ‘Financial Markets and Institutions’, Vijay Nicole Imprints Ltd, Chennai.	
<b>Books for References:</b>	
BHOLE L M AND JITENDRA MAHAKUD, (2017), Financial Institutions and Markets, McGraw Hill Education, New Delhi	
ANTHONY SAUNDERS AND MARCIA MILLAN CARNET, (2018), ‘Tata McGraw Hill Publishing Company, New Delhi.	
ROSE, PETER S., AND FRASER, DONALD R, (2019), ‘Financial Institutions: Understanding and Managing Financial Services’, Tex Business Publications, New York.	
KINSELLA, RAY, (2019), ‘New Issues in Financial Services, Powell's Books, London	
5. KHAN M Y, (2016), ‘Financial Services’, Tata McGraw Hill, New Delhi	
<b>Web Resources:</b>	
<ol style="list-style-type: none"> <li><a href="https://www.coursera.org/learn/financial-markets-intro">https://www.coursera.org/learn/financial-markets-intro</a></li> <li><a href="https://www.investopedia.com/articles/investing/070313/introduction-commercial-paper.asp">https://www.investopedia.com/articles/investing/070313/introduction-commercial-paper.asp</a></li> <li><a href="https://www.investopedia.com/terms/c/capitalmarkets.asp">https://www.investopedia.com/terms/c/capitalmarkets.asp</a></li> <li><a href="http://www.ccilindia.com/">http://www.ccilindia.com/</a></li> <li><a href="https://www.investopedia.com/ask/answers/061615/what-are-major-categories-financial-institutions-and-what-are-their-primary-roles.asp">https://www.investopedia.com/ask/answers/061615/what-are-major-categories-financial-institutions-and-what-are-their-primary-roles.asp</a></li> </ol>	
<b>Course Outcomes</b>	
<b>CO1:</b>	Understand the basic concepts of financial markets
<b>CO2:</b>	Gain knowledge on the working of commercial paper market, including bill market
<b>CO3:</b>	Describe the evolution and types of capital market
<b>CO4:</b>	Understand the functioning of various financial institutions such as NABARD, EXIM bank, etc.
<b>CO5:</b>	Know the working of various credit rating agencies such as CRISIL, etc.
	<b>K Level</b>
	<b>K2</b>
	<b>K4</b>
	<b>K5</b>
	<b>K4</b>
	<b>K4</b>

**CO & PO Mapping:**

CO's	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	1	2	2	3	3	3
CO 2	2	3	2	3	3	3
CO 3	2	3	3	3	3	3
CO 4	2	3	3	3	3	3
CO 5	2	2	2	3	3	3

\*3 – Advanced Application; 2 – Intermediate Development; 1 - Introductory Level

**LESSON PLAN**

Unit	FINANCIAL MARKETS AND SERVICES	Hrs	Pedagogy
I	Introduction	18	Chalk & Talk, Exercise, PPTs, Quiz
II	Money Market	18	Chalk & Talk, Exercise, PPTs, Quiz
III	Capital Market	18	Chalk & Talk, Exercise, PPTs, Quiz
IV	Financial Institutions	18	Chalk & Talk, Exercise, PPTs, Quiz
V	Credit Rating Agencies	18	Chalk & Talk, Exercise, PPTs, Quiz

Course Designed by:

**Dr. V. Geetha**, Assistant Professor  
&

**Dr. V. Devika**, Assistant Professor

**Learning Outcome Based Education & Assessment (LOBE) Formative Examination - Blue Print  
Articulation Mapping – K Levels with Course Outcomes (COs)**

Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		Short Answers			
			No. of Questions	K - Level	No. of Questions	K – Level		
CIAI	CO1	Up to K2	2	K1,K2	1	K2	2(K2&K2)	1(K2)
	CO2	Up to K4	2	K1,K2	2	K2	2(K3&K3)	1(K4)
CIAII	CO3	Up to K5	2	K1,K2	1	K2	2(K3&K3)	1(K5)
	CO4	Up to K4	2	K1,K2	2	K2	2(K4&K4)	1(K3)
Question Pattern CIA I & II		No. of Questions to be asked	<b>4</b>		<b>3</b>		<b>4</b>	<b>2</b>
		No. of Questions to be answered	<b>4</b>		<b>3</b>		<b>2</b>	<b>1</b>
		Marks for each question	<b>1</b>		<b>2</b>		<b>5</b>	<b>10</b>
		Total Marksfor each section	<b>4</b>		<b>6</b>		<b>10</b>	<b>10</b>

**\*Note:** It is the decision of the course teacher to ask 2 Questions in any unit under section-B (short answer questions)

Distribution of Marks with K Level CIA I & CIA II								
	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIAI	K1	2	-	-	-	2	4	60
	K2	2	6	10	10	28	56	
	K3	-	-	10	-	10	20	20
	K4	-	-	-	10	10	20	20
	K5	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CIAII	K1	2	-	-	-	2	4	20
	K2	2	6	-	-	8	16	
	K3	-	-	10	10	20	40	40
	K4	-	-	10	-	10	20	20
	K5	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100

**K1-** Remembering and recalling facts with specific answers

**K2-** Basic understanding of facts and stating main ideas with general answers

**K3-** Application oriented- Solving Problems

**K4-** Examining, analyzing, presentation and make inferences with evidences

**CO5** will be allotted for individual Assignment which carries five marks as part of CIA component.

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)								
S.No	COs	K - Level	MCQs		Short Answers		Section C (Either / or Choice)	Section D (Open Choice)
			No. of Questions	K – Level	No. of Question	K - Level		
1	CO1	Up to K2	2	K1&K2	1	K2	2(K2&K2)	1(K2)
2	CO2	Up to K4	2	K1&K2	1	K2	2(K3&K3)	1(K4)
3	CO3	Up to K5	2	K1&K2	1	K2	2(K3&K3)	1(K3)
4	CO4	Up to K4	2	K1&K2	1	K2	2(K3&K3)	1(K4)
5	CO5	Up to K4	2	K1&K2	1	K2	2(K4&K4)	1(K4)
No. of Questions to be Asked			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30
<b>(Figures in parenthesis denotes, questions should be asked with the given K level)</b>								

**Distribution of Marks with K Level**

<b>K Level</b>	<b>Section A (Multiple Choice Questions)</b>	<b>Section B (Short Answer Questions)</b>	<b>Section C (Either/ or Choice)</b>	<b>Section D ( Open Choice)</b>	<b>Total Marks</b>	<b>% of (Marks without choice)</b>	<b>Consolidated %</b>
K1	5	-	-	-	5	4.16	34
K2	5	10	10	10	35	29.16	
K3	-	-	30	10	40	33.33	33
K4	-	-	10	30	40	33.33	33
K5	-	-	-	-	-	-	-
Marks	10	10	50	50	120	100	100

**NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.**

**Summative Examinations - Question Paper – Format**

<b>Section A (Multiple Choice Questions)</b>			
<b>Answer All Questions</b>			<b>(10x1=10 marks)</b>
<b>Q.No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
<b>Section B (Short Answers)</b>			
<b>Answer All Questions</b>			<b>(5x2=10 marks)</b>
<b>Q.No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
11	CO1	K2	
12	CO2	K1	
13	CO3	K2	
14	CO4	K2	
15	CO5	K3	
<b>Section C (Either/Or Type)</b>			
<b>Answer All Questions</b>			<b>(5 x 5 = 25 marks)</b>
<b>Q.No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
16) a	CO1	K2	
16) b	CO1	K3	
17) a	CO2	K2	
17) b	CO2	K2	
18) a	CO3	K3	
18) b	CO3	K3	
19) a	CO4	K3	
19) b	CO4	K4	
20) a	CO5	K3	
20) b	CO5	K4	
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels</b>			
<b>Section D (Open Choice)</b>			
<b>Answer Any Three questions</b>			<b>(3x10=30 marks)</b>
<b>Q.No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
21	CO1	K2	
22	CO2	K4	
23	CO3	K3	
24	CO4	K4	
25	CO5	K4	



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**DEPARTMENT OF COMMERCE**  
 (For those who joined in 2021-2022 and after)

<b>Course Name</b>	<b>INTERNATIONAL BUSINESS</b>				
<b>Course Code</b>	<b>21PCOE35</b>	<b>L</b>	<b>P</b>	<b>C</b>	
<b>Category</b>	<b>Elective</b>	<b>6</b>	<b>-</b>	<b>6</b>	
<b>Nature of course:</b>	<b>EMPLOYABILITY</b>	✓	<b>SKILL ORIENTED</b>	<b>ENTREPRENEURSHIP</b>	
<b>Course Objectives:</b>					
1. To teach the basics of international business 2. To acquaint students on the international trading environment 3. To gain an understanding on the multinational enterprises 4. To learn the various aspects of international financial management 5. To enable the students to gain an understanding on the recent developments in international business					
<b>Unit: I</b>	<b>INTRODUCTION</b>				<b>18</b>
International business – meaning – features – factors – International Operations Management - International Business Environment - Means of engaging in International Business – External Influences of International Business – The Human and Cultural Environments facing Business – Political influence on International Business.					
<b>Unit: II</b>	<b>INTERNATIONAL TRADING ENVIRONMENT</b>				<b>18</b>
International Trading Environment – WTO– TRIM – TRIP – IPR - Country Evaluation and Selection – Scanning for Alternative Influential Variable – Return on Investment on Country – International Economic Organizations.					
<b>Unit: III</b>	<b>MULTINATIONAL ENTERPRISES</b>				<b>18</b>
Multinational enterprises – meaning – features -Impact of the Multinational Enterprise: Evaluating the Impact of the MNE – Economic Impact of the MNE – Operational and Political Impact of International Business –International Goods, Services and Financial Flows and Balance of Payments..					
<b>Unit: IV</b>	<b>INTERNATIONAL FINANCIAL MANAGEMENT</b>				<b>18</b>
International Financial Management –Meaning – Role - International Monetary System - Foreign Exchange Rates: Basics, Transaction and Economic Exposure – Foreign Direct Investment – Strategies: Export and Import Strategies, Collaborative Strategies, Sourcing and Production Strategies – Human Resource Management.					
<b>Unit: V</b>	<b>RECENT DEVELOPMENTS IN INTERNATIONAL BUSINESS</b>				<b>18</b>
Recent developments in International Business – E-business Strategy – International Business Intelligence –International Product Decisions - Global Supply Chain Management: International Logistics and Distribution – Designing Organizations for International Environment.					
<b>Total Lecture Hours</b>					<b>90 Hrs</b>
<b>Books for Study:</b>					
1. Francis Cherunilam, (2018), International Business Text and Cases, Eastern Economy Edition, New Delhi 2. John D. Daniels & Lee H Radebough, (2019), International Business, Wesley Publishing Company, New Delhi.					
<b>Books for References:</b>					

1. Anant K, Sundaram J, Steward Black, (2016, The International Business Environment– Text And Cases, Prentice Hall of India Private Limited, New Delhi.
2. Apte, P.G, (2016), International Financial Management, Tata McGraw Hill, NewDelhi
3. Roger Bennett, (2018), International Business, Pearson Education, New Delhi

**Web Resources:**

1. <http://www.csis.org/gsi> for globalization think tank
2. <http://www.earthinstitute.columbia.edu/crosscutting/climate.html> for the Earth Institute
3. [http://www.transparency.org/policy\\_research/surveys\\_indices/cpi/2005](http://www.transparency.org/policy_research/surveys_indices/cpi/2005) for data on corruption.
4. <http://www.weforum.org/en/initiatives/gcp/Global%20Competitiveness%20Report/index.htm> for
5. <http://www.doingbusiness.org/> for Doing Business Survey which provides cost estimates

<b>Course Outcomes</b>		<b>K Level</b>
<b>CO1:</b>	Gain knowledge on the basics of international business	<b>Up to K3</b>
<b>CO2:</b>	Get an acquaintance on the international trading environment	<b>Up to K3</b>
<b>CO3:</b>	Understand the multinational enterprises	<b>Up to K5</b>
<b>CO4:</b>	Get the description of various aspects of international financial management	<b>Up to K4</b>
<b>CO5:</b>	Gain an understanding on the recent developments in international business	<b>Up to K3</b>

**CO & PO Mapping:**

<b>COS</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>
<b>CO 1</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO 2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>
<b>CO 3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO 4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>CO 5</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>

\*3 – Advanced Application; 2 – Intermediate Development; 1 - Introductory Level

**LESSON PLAN**

<b>Unit</b>	<b>INTERNATIONAL BUSINESS</b>	<b>Hrs</b>	<b>Pedagogy</b>
I	Introduction	18	Lecture (PPT)
II	International Trading Environment	18	Lecture (PPT)
III	Multinational Enterprises	18	Lecture (PPT)
IV	International Financial Management	18	Lecture (PPT)
V	Recent developments in International Business	18	Lecture (PPT)

**Course Designed by:**

**Dr.V. Geetha**, Assistant Professor

&

**Dr.B.Kothai Nachiar**, Assistant Professor

**Learning Outcome Based Education & Assessment (LOBE)  
Formative Examination - Blue Print  
Articulation Mapping – K Levels with Course Outcomes (COs)**

Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		Short Answers			
			No. of Questions	K - Level	No. of Questions	K – Level		
CI	CO1	Up to K3	2	K1,K2	1	K1	2(K3&K3)	1(K2)
AI	CO2	Up to K3	2	K1,K2	2	K2	2(K2&K2)	1(K3)
CI	CO3	Up to K5	2	K1,K2	1	K2	2(K3&K3)	1(K5)
AII	CO4	Up to K4	2	K1,K2	2	K2	2(K4&K4)	1(K3)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	2
		No. of Questions to be answered	4		3		2	1
		Marks for each question	1		2		5	10
		Total Marks for each section	4		6		10	10

\*Note: It is the decision of the course teacher to ask 2 Questions in any unit under section-B (short answer questions)

**Distribution of Marks with K Level CIA I & CIA II**

	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	SectionC (Either / Or Choice)	SectionD (Open Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIAI	K1	2	2	-	-	4	8	60
	K2	2	4	10	10	26	52	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CIAII	K1	2	-	-	-	2	4	20
	K2	2	6	-	-	8	16	
	K3	-	-	10	10	20	40	40
	K4	-	-	10	-	10	20	20
	K5	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100

**K1-** Remembering and recalling facts with specific answers

**K2-** Basic understanding of facts and stating main ideas with general answers

**K3-** Application oriented- Solving Problems

**K4-** Examining, analyzing, presentation and make inferences with evidences

**CO5 will be allotted for individual Assignment which carries five marks as part of CIA component.**

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)								
S.No	Cos	K - Level	MCQs		Short Answers		Section C (Either / or Choice)	Section D (Open Choice)
			No. of Questions	K – Level	No. of Question	K - Level		
1	CO1	Up to K3	2	K1&K2	1	K2	2(K3&K3)	1(K2)
2	CO2	Up to K3	2	K1&K2	1	K1	2(K2&K2)	1(K3)
3	CO3	Up to K5	2	K1&K2	1	K2	2(K3&K3)	1(K4)
4	CO4	Up to K4	2	K1&K2	1	K2	2(K4&K4)	1(K3)
5	CO5	Up to K3	2	K1&K2	1	K2	2(K2&K2)	1(K3)
No. of Questions to be Asked			<b>10</b>		<b>5</b>		<b>10</b>	<b>5</b>
No. of Questions to be answered			<b>10</b>		<b>5</b>		<b>5</b>	<b>3</b>
Marks for each question			<b>1</b>		<b>2</b>		<b>5</b>	<b>10</b>
Total Marks for each section			<b>10</b>		<b>10</b>		<b>25</b>	<b>30</b>
<b>(Figures in parenthesis denotes, questions should be asked with the given K level)</b>								

Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D ( Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	2	-	-	7	5.8	42
K2	5	8	20	10	43	35.8	
K3	-	-	20	30	50	41.6	42
K4	-	-	10	10	20	16.6	16
Marks	10	10	50	50	120	100	100
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.</b>							

**Summative Examinations - Question Paper – Format**

<b>Section A (Multiple Choice Questions)</b>			
<b>Answer All Questions</b>			<b>(10x1=10 marks)</b>
Q.No	CO	K Level	Questions
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
<b>Section B (Short Answers)</b>			
<b>Answer All Questions</b>			<b>(5x2=10 marks)</b>
Q.No	CO	K Level	Questions
11	CO1	K2	
12	CO2	K1	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
<b>Section C (Either/Or Type)</b>			
<b>Answer All Questions</b>			<b>(5 x 5 = 25 marks)</b>
Q.No	CO	K Level	Questions
16) a	CO1	K3	
16) b	CO1	K3	
17) a	CO2	K2	
17) b	CO2	K2	
18) a	CO3	K3	
18) b	CO3	K3	
19) a	CO4	K4	
19) b	CO4	K4	
20) a	CO5	K2	
20) b	CO5	K2	
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels</b>			
<b>Section D (Open Choice)</b>			
<b>Answer Any Three questions</b>			<b>(3x10=30 marks)</b>
Q.No	CO	K Level	Questions
21	CO1	K2	
22	CO2	K3	
23	CO3	K4	
24	CO4	K3	
25	CO5	K3	



**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**  
**DEPARTMENT OF COMMERCE**  
 (For those who joined in 2021-2022 and after)

<b>Course Name</b>	STRATEGIC MANAGEMENT				
<b>Course Code</b>	21PCOE36	<b>L</b>	<b>P</b>	<b>C</b>	
<b>Category</b>	Core - Elective - III	6	-	6	
<b>Nature of course:</b>	<b>EMPLOYABILITY</b>	✓	SKILL ORIENTED	ENTREPRENEURSHIP	
<b>Course Objectives:</b>					
1.To introduce the basic concepts, functions and processes of Strategic management.					
2. To enable the students understand the Strategic Evaluation and Control					
3. To give them fair understanding of strategy formulation, implementation, monitoring and evaluation.					
4. To familiarize students to corporate strategies, functional strategies and global strategies.					
5. To develop capabilities of the students to analyze cases and develop strategic solutions.					
<b>Unit: I</b>	<b>INTRODUCTION TO STRATEGIC MANAGEMENT</b>				<b>15</b>
Strategy- Meaning – Definition - Strategic Decision Making - Approaches to Strategic Decision Making - - Strategic Management – Need - Strategic Management Planning Process – Strategic Plans during Recession, Recovery, Boom and Depression- Levels of Strategy.					
<b>Unit: II</b>	<b>STRATEGIC ANALYSIS AND CHOICE</b>				<b>18</b>
Introduction- criteria for evaluating strategic Alternatives- Input Stage –Matching Stage Corporate Portfolio Analysis – Selection of the Matrix- Decision Stage					
<b>Unit: III</b>	<b>IMPLEMENTATION OF STRATEGY AND FUNCTIONAL STRATEGIES</b>				<b>18</b>
Elements of Strategy Implementation - Procedural Implementation – Structural Implementation - Behavioral Implementation – Leadership Implementation – Corporate Culture.					
<b>Unit: IV</b>	<b>STRATEGIC EVALUATION AND CONTROL</b>				<b>21</b>
Introduction- Process of Strategic Control-Reluctance to use Strategic – Environmental Factors- Strategic Information Systems- Implementing Strategic Control- Guidelines for Successful Maintenance of Strategic.					
<b>Unit: V</b>	<b>STRATEGIC ISSUES IN GLOBAL BUSINESS</b>				<b>18</b>
Globalization - Impact of Globalization- Strategies for Global business – Risk Associated with global Business Global Expansion Strategies - MNC Mission Statement-Market Entry Strategy - International Strategy.					
<b>Total Lecture Hours</b>					<b>90 Hrs</b>
<b>Books for Study:</b>					
1. Subbarao, <b>Business Policy and Strategic Management</b> , Himalaya Publishing House, New Delhi.2018					
<b>Books for References:</b>					
1.Francis Cherunillam, <b>Strategic Management</b> , Himalaya Publishing House, Bombay. 2015					
2. Dr. C.B. Mamoria and Dr .SatishMamoria, <b>Business planning and policy</b> , Himalaya Publishing House, Mumbai, 2017.					
3. S.C. Bhattacharya, <b>Strategic Management Concepts &amp; Cases</b> , Sultan. Chand and sons, New Delhi 2018					
4. V.S. Ramasamy, S. Namakumari, <b>Strategic Planning formulation of Corporate Strategy Text &amp; Cases</b> , Macmillan India Ltd., New Delhi 2016					

<b>Web Resources:</b>	
<ol style="list-style-type: none"> <li><a href="https://searchcio.techtarget.com/definition/strategic-management">https://searchcio.techtarget.com/definition/strategic-management</a></li> <li><a href="https://opentextbc.ca/principlesofmanagementopenstax/chapter/the-role-of-strategic-analysis-in-formulating-a-strategy/">https://opentextbc.ca/principlesofmanagementopenstax/chapter/the-role-of-strategic-analysis-in-formulating-a-strategy/</a></li> <li><a href="https://www.lkouniv.ac.in/site/writereaddata/siteContent/202003291608411223jksharma-Functional-and-Operational-Implementation.pdf">https://www.lkouniv.ac.in/site/writereaddata/siteContent/202003291608411223jksharma-Functional-and-Operational-Implementation.pdf</a></li> <li><a href="https://www.hult.edu/blog/international-business-challenges/">https://www.hult.edu/blog/international-business-challenges/</a></li> </ol>	
<b>Course Outcomes</b>	<b>K Level</b>
<b>CO1:</b> Gain basic understanding of Strategic management and Decision-making process	Up to k2
<b>CO2:</b> Understanding strategic analysis and choice	Up to K3
<b>CO3:</b> Acquaint the knowledge of Structural and Behavioral Implementation	Up to K5
<b>CO4:</b> Explain the Strategic Evaluation and Control	Up to K4
<b>CO5:</b> Update with the Strategic Issues in Global Business	Up to K4

**CO & PO Mapping:**

COS	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	3	2	2	3	3	2
CO 2	2	3	3	2	2	3
CO 3	3	2	3	2	2	2
CO 4	2	3	2	3	3	3
CO 5	3	2	3	2	3	2

\*3 – Advanced Application; 2 – Intermediate Development; 1 - Introductory Level

**LESSON PLAN**

UNIT	Strategic Management	Hrs	Pedagogy
I	Introduction to Strategic management	15	L/PPT
II	Strategic Analysis and choice	18	L/PPT
III	Implementation of strategy and Functional Strategies	18	L/PPT
IV	Strategic Evaluation and Control	21	L/PPT
V	Strategic Issues in Global Business	18	L/PPT

**Course Designed by:**

**Dr. B. Kothai Nachiar**, Assistant Professor

&

**Dr. R. Ratheka**, Assistant Professor

Learning Outcome Based Education & Assessment (LOBE) Formative Examination - Blue Print Articulation Mapping – K Levels with Course Outcomes (COs)								
Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		Short Answers			
			No. of Questions	K - Level	No. of Questions	K – Level		
CIAI	CO1	Up to K2	2	K1,K2	1	K1	2(K2&K2)	1(K2)
	CO2	Up to K3	2	K1,K2	2	K2	2(K3&K3)	1(K3)
CIAII	CO3	Up to K5	2	K1,K2	1	K2	2(K3&K3)	1(K5)
	CO4	Up to K4	2	K1,K2	2	K2	2(K4&K4)	1(K4)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	2
		No. of Questions to be answered	4		3		2	1
		Marks for each question	1		2		5	10
		Total Marks for each section	4		6		10	10

\*Note: It is the decision of the course teacher to ask 2 Questions in any unit under section-B (short answer questions)

Distribution of Marks with K Level CIA I & CIA II								
	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIAI	K1	2	2	-	-	4	8	60
	K2	2	4	10	10	26	52	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	-	-	-	-
	K5	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CIAII	K1	2	-	-	-	2	4	20
	K2	2	6	-	-	8	16	
	K3	-	-	10	-	10	20	20
	K4	-	-	10	10	20	40	40
	K5	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100

- K1-** Remembering and recalling facts with specific answers
- K2-** Basic understanding of facts and stating main ideas with general answers
- K3-** Application oriented- Solving Problems
- K4-** Examining, analyzing, presentation and make inferences with evidences

CO5 will be allotted for individual Assignment which carries five marks as part of CIA component.

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)								
S.No	Cos	K - Level	MCQs		Short Answers		Section C (Either / or Choice)	Section D (Open Choice)
			No. of Questions	K – Level	No. of Question	K - Level		
1	CO1	Up to K2	2	K1&K2	1	K1	2(K2&K2)	1(K2)
2	CO2	Up to K3	2	K1&K2	1	K2	2(K3&K3)	1(K3)
3	CO3	Up to K5	2	K1&K2	1	K2	2(K3&K3)	1(K5)
4	CO4	Up to K4	2	K1&K2	1	K2	2(K3&K3)	1(K4)
5	CO5	Up to K4	2	K1&K2	1	K2	2(K4&K4)	1(K3)
No. of Questions to be Asked			<b>10</b>		<b>5</b>		<b>10</b>	<b>5</b>
No. of Questions to be answered			<b>10</b>		<b>5</b>		<b>5</b>	<b>3</b>
Marks for each question			<b>1</b>		<b>2</b>		<b>5</b>	<b>10</b>
Total Marks for each section			<b>10</b>		<b>10</b>		<b>25</b>	<b>30</b>

**(Figures in parenthesis denotes, questions should be asked with the given K level)**

Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D ( Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	2	-	-	7	5.8	33
K2	5	8	10	10	33	27.5	
K3	-	-	30	20	50	41.7	42
K4	-	-	10	10	20	16.66	17
K5	-	-	-	10	10	8.33	8
Marks	10	10	50	50	120	100	100

**NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.**

**Summative Examinations - Question Paper – Format**

<b>Section A (Multiple Choice Questions)</b>			
<b>Answer All Questions</b>			<b>(10x1=10 marks)</b>
<b>Q.No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
<b>Section B (Short Answers)</b>			
<b>Answer All Questions</b>			<b>(5x2=10 marks)</b>
<b>Q.No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
11	CO1	K1	
12	CO2	K2	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
<b>Section C (Either/Or Type)</b>			
<b>Answer All Questions</b>			<b>(5 x 5 = 25 marks)</b>
<b>Q. No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
16) a	CO1	K2	
16) b	CO1	K2	
17) a	CO2	K3	
17) b	CO2	K3	
18) a	CO3	K3	
18) b	CO3	K3	
19) a	CO4	K3	
19) b	CO4	K3	
20) a	CO5	K4	
20) b	CO5	K4	
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels</b>			
<b>Section D (Open Choice)</b>			
<b>Answer Any Three questions</b>			<b>(3x10=30 marks)</b>
<b>Q.No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
21	CO1	K2	
22	CO2	K3	
23	CO3	K5	
24	CO4	K4	
25	CO5	K3	

# FOURTH SEMESTER



**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**  
**DEPARTMENT OF COMMERCE**  
 (For those who joined in 2021-2022 and after)

<b>Course Name</b>	<b>INDIRECT TAX</b>			
<b>Course Code</b>	<b>21PCOC41</b>	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	<b>Core</b>	6	-	4
<b>Nature of course:</b>	<b>EMPLOYABILITY</b> ✓	<b>SKILL ORIENTED</b>	<b>ENTREPRENEURSHIP</b>	
<b>COURSE OBJECTIVES:</b>				
1. To enable the students to explain the basic concepts, definitions and terms related to Goods and Services Tax (GST).				
2. To enable the students to discuss the concepts of supply along with the rules related to time, place and value of supply.				
3. To enable the students discuss the compliance related to documentation under the new indirect tax regime.				
4. To enable the students to compute the Goods and Services Tax (GST) payable by a supplier after considering the eligible input tax credit.				
5. To enable the students analyze the persons liable for registration and the persons not required to obtain registration under the GST Law.				
<b>Unit: I</b>	<b>INTRODUCTION TO TAX SYSTEM AND GST</b>			18
Meaning- Features - Objectives of Taxation- Types of taxes- Direct and Indirect taxes - Indirect Tax structure-Merits and Demerits of Indirect Taxes- Recent Developments in Indirect Taxes- Goods and Services Tax Act 2016 - Introduction – Features – Benefits of GST Act.				
<b>Unit: II</b>	<b>GOODS AND SERVICE TAX</b>			18
Important Definitions – GST Council - Taxable persons – Levy and collection of GST – Forward and Reverse Charge - Time, Place and Value of supply of goods and services – Administrative set up – Classes of officers under Central and State goods and services Tax Act - Appointment of Officers – Powers of officers – Powers to grant exemption from tax.				
<b>Unit: III</b>	<b>REGISTRATION AND INPUT TAX CREDIT</b>			18
Procedure for registration under Schedule III – Special provisions relating to casual taxable person and non-resident taxable person – Composite Scheme - Amendment of registration – Cancellation of registration – Revocation of cancellation of registration- ITC Provisions - Blocked Credit.				
<b>Unit: IV</b>	<b>GST RETURNS</b>			18
Assessment of GST- Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non-filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – E-Invoice- E-Way Bill – Credit and Debit Notes – Payment of Tax – Tax Deducted at Source – Electronic Commerce – Definitions - Collection of Tax at source.				
<b>Unit: V</b>	<b>CUSTOMS ACT 1962</b>			18
Meaning– Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value –				

Assessable Value – Computation of Assessable Value and Customs Duty.	
	<b>Total Lecture Hours</b>   90
<b>Books for Study:</b>	
1. Goods & Services Tax and Customs Law: As Per Choice Based Credit System (CBCS) Syllabus. by CA. Rohini Aggarawal and Dr. Neelam Goel, Sultan Chand & Sons. (Current Edition)	
<b>Books for References:</b>	
1. S.S.Gupta, “GST Law & Practice”, Taxman Publication Pvt Ltd, New Delhi. (Current Edition)	
2. V.S.DATEY., “ALL About GST”, Taxman Publication Pvt Ltd, New Delhi. (Current Edition)	
<b>Web Resources:</b>	
1. <a href="https://ndl.iitkgp.ac.in/">https://ndl.iitkgp.ac.in/</a>	
2. <a href="https://onlinecourses.swayam2.ac.in/nou19_cm05/preview">https://onlinecourses.swayam2.ac.in/nou19_cm05/preview</a>	
<b>COURSE OUTCOME</b>	<b>K Level</b>
<b>CO1:</b> To teach the features, and benefits of GST	Up tok3
<b>CO2:</b> To enable students to learn important definitions on GST	Up tok3
<b>CO3:</b> To learn the registration procedure relating to GST	Up to k5
<b>CO4:</b> To teach the various aspects of assessment of GST	Up to k4
<b>CO5:</b> To learn the important provisions of GST	Up to k5

**CO & PO Mapping:**

CO's	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	3	2	2	1	3	2
CO 2	3	3	3	3	2	3
CO 3	3	3	3	3	2	3
CO 4	3	3	3	3	2	3
CO 5	2	3	3	3	3	3

\*3 –Advanced Application; 2 – Intermediate Development; 1 –Introductory Level

**LESSON PLAN**

Unit	INDIRECT TAX	Hrs	Pedagogy
I	Introduction to tax system and GST	18	PPT, Group Discussion, Seminar, Quiz, Assignment and Activity
II	Goods and service tax	18	
III	Registration and Input Tax Credit	18	
IV	GST Returns	18	
V	Customs Act 1962	18	

**Course Designed by:**

**Dr. V. Suresh Babu**, Assistant Professor  
&

**Dr. S. Ganesan**, Associate Professor.

**Learning Outcome Based Education & Assessment (LOBE) Formative Examination - Blue Print  
Articulation Mapping – K Levels with Course Outcomes (COs)**

Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		Short Answers			
			No. of Questions	K - Level	No. of Questions	K – Level		
CIAI	CO1	Up tok3	2	K1,K2	1	K1	2(K2&K2)	1(K3)
	CO2	Up tok3	2	K1,K2	2	K2	2(K3&K3)	1(K2)
CIAII	CO3	Up to k5	2	K1,K2	1	K2	2(K4&K4)	1(K5)
	CO4	Up to k4	2	K1,K2	2	K2	2(K3&K3)	1(K4)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	2
		No. of Questions to be answered	4		3		2	1
		Marks for each question	1		2		5	10
		Total Marksfor each section	4		6		10	10

**\*Note:** It is the decision of the course teacher to ask 2 Questions in any unit under section-B (short answer questions)

**Distribution of Marks with K Level CIA I & CIA II**

	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	SectionC (Either /Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	nsolidateof %
CIAI	K1	2	2	-	-	4	8	60
	K2	2	4	10	10	26	52	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	-	-	-	-
	K5	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CIAII	K1	2	2	-	-	4	8	20
	K2	2	4	-	-	6	12	
	K3	-	-	10	-	10	20	20
	K4	-	-	10	10	20	40	40
	K5	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100

**K1-** Remembering and recalling facts with specific answers

**K2-** Basic understanding of facts and stating main ideas with general answers

**K3-** Application oriented- Solving Problems

**K4-** Examining, analyzing, presentation and make inferences with evidences

CO5 will be allotted for individual Assignment which carries five marks as part of CIA component.

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)								
S.No	COs	K - Level	MCQs		Short Answers		Section C (Either / or Choice)	Section D (Open Choice)
			No. of Questions	K – Level	No. of Question	K – Level		
1	CO1	Up tok3	2	K1,K2	1	K1	2(K3&K3)	1(K2)
2	CO2	Up tok3	2	K1,K2	1	K2	2(K3&K3)	1 (K3)
3	CO3	Up to k5	2	K1,K2	1	K2	2(K4&K4)	1 (K5)
4	CO4	Up to k4	2	K1,K2	1	K2	2(K4&K4)	1 (K4)
5	CO5	Up to k5	2	K1,K2	1	K2	2(K4&K4)	1 (K5)
No. of Questions to be Asked			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30
(Figures in parenthesis denotes, questions should be asked with the given K level)								

Summative Examinations - Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D ( Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	1	-	-	7	5.83	25
K2	5	4	-	1	23	19.16	
K3	-	-	4	1	30	25	25
K4	-	-	6	1	40	33.33	33
K5	-	-	-	2	20	16.67	17
Marks	10	10	50	50	120	100	100
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.</b>							

**Summative Examinations - Question Paper – Format**

<b>Section A (Multiple Choice Questions)</b>			
<b>Answer All Questions</b>			<b>(10x1=10 marks)</b>
<b>Q. No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
<b>Section B (Short Answers)</b>			
<b>Answer All Questions</b>			<b>(5x2=10 marks)</b>
<b>Q. No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
11	CO1	K1	
12	CO2	K2	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
<b>Section C (Either/Or Type)</b>			
<b>Answer All Questions</b>			<b>(5 x 5 = 25 marks)</b>
<b>Q. No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
16) a	CO1	K3	
16) b	CO1	K3	
17) a	CO2	K3	
17) b	CO2	K3	
18) a	CO3	K4	
18) b	CO3	K4	
19) a	CO4	K4	
19) b	CO4	K4	
20) a	CO5	K4	
20) b	CO5	K4	
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels</b>			
<b>Section D (Open Choice)</b>			
<b>Answer Any Three questions</b>			<b>(3x10=30 marks)</b>
<b>Q. No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
21	CO1	K2	
22	CO2	K3	
23	CO3	K5	
24	CO4	K4	
25	CO5	K5	



**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**  
**DEPARTMENT OF COMMERCE**  
 (For those who joined in 2021-2022 and after)

Course Name	ADVANCED FINANCIAL MANAGEMENT			
Course Code	21PCOC42	<b>L</b>	<b>P</b>	<b>C</b>
Category	Core	6	-	4
Nature of course:	<b>EMPLOYABILITY</b> ✓	SKILL ORIENTED	ENTREPRENEURSHIP	
<b>COURSE OBJECTIVES:</b>				
1. To understand the theoretical framework of financial management in business corporations. 2. To make an in depth analysis of various sources of financing and financial planning. 3. To impart knowledge of managing assets of the company. 4. To apply appropriate tools to take long term financial decision. 5. To know about leverage and dividend policy.				
<b>Unit: I</b>	<b>BASICS OF FINANCE &amp; TIME VALUE OF MONEY</b>			18
Financial management – Scope, Uses and Functions of Financial management – objective of Financial Management - Organization of Finance Function – Emerging Role of Finance Manager in India – Financial management & other functional areas – Time value of Money – Discounting and compounding techniques - Practical Applications of Discounting and compounding techniques.				
<b>Unit: II</b>	<b>LONG – TERM INVESTMENT DECISION</b>			18
Capital Budgeting – Nature – Evaluation Techniques – Traditional Techniques – Average Rate of Return, Pay Back Period – Time-Adjusted techniques – Net Present Value – Internal Rate of Return – Benefit Cost Ratio – Project selection under Capital Rationing – Inflation and Capital Budgeting				
<b>Unit: III</b>	<b>COST OF CAPITAL</b>			18
Cost of capital – Importance – Explicit and Implicit costs – Measurement of Specific Costs – Cost of Debt – Cost of Preference Share – Cost of Equity Capital – Cost of Retained Earnings – Computation of Overall Cost of Capital.				
<b>Unit: IV</b>	<b>CURRENT ASSET MANAGEMENT</b>			18
Receivables Management: Objectives – Costs – Benefits – Credit policies – Credit Terms – Credit analysis - Collection policies – Decision tree Analysis of credit granting – monitoring & control of receivables – Inventory management - Objectives of inventory management – Benefits of holding Inventory - Techniques of Inventory management – EOQ - Just in Time inventory system – ABC analysis – Inventory turnover ratios — VED analysis – FSND analysis – Min-Max Method – Perpetual Inventory system – Automatic Order system – Input- Output ratio analysis.				
<b>Unit: V</b>	<b>LEVERAGES AND DIVIDEND POLICY</b>			18
Leverage- Types - Operating leverage – degree of Operating leverage – Financial leverage – Degree of financial leverage- Combined leverage – EBIT/EPS Analysis - Dividend policy and practices – Dividend policies – Factors determining Dividend policy – Dividend Theories – Graham, Walter, Gordon and Modigliani - Miller theories.				
	<b>Total Lecture Hours</b>			90
<b>Books for Study:</b>				

1. Maheswari S N, Financial Management, Sultan Chand & Sons, New Delhi, 2016.

**Books for References:**

1. Murthy A, Financial Management, Margam Publications, Chennai, 2016.
2. Khan M Y and Jain P K, Financial management, Text, Problems and cases, Tata McGraw Hill, New Delhi, 2018.
3. Pandey I M, Financial Management, Vikas Publishing House, Mumbai, 2017.
4. Periyasamy, Financial Management, Vijay Nicole Imprints, Chennai, 2016.
5. Prasanna Chandra, , Financial Management, 7th edition, Tata McGraw Hill, New Delhi, 2018.
6. Tulsian P C, Financial Management, S.Chand & Company, New Delhi, 2016

**Web Resources:**

1. <http://www.csun.edu/~zz1802/Finance%20303/Web-Stuff/Lecture-Notes-Mid1.pdf>
2. [https://www.academia.edu/37058427/Financial\\_Management\\_Class\\_Notes](https://www.academia.edu/37058427/Financial_Management_Class_Notes)
3. <https://www.studocu.com/in/document/mahatma-gandhi-university/financial-management/financial-management-lecture-notes-1-3/7368379>
4. [https://www.iare.ac.in/sites/default/files/lecture\\_notes/IARE\\_FM\\_Lecture%20Notes\\_2-converted.pdf](https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_FM_Lecture%20Notes_2-converted.pdf)

COURSE OUTCOME		K Level
<b>CO1:</b>	Gain an understanding of the theoretical framework of financial management in business corporations	<b>Up To K3</b>
<b>CO2:</b>	Apply the tools of Capital budgeting and	<b>Up To K5</b>
<b>CO3:</b>	Determine cost of capital to analyze the long-term profitability of the company.	<b>Up To K3</b>
<b>CO4:</b>	Apply tools to manage inventories & receivables.	<b>Up To K4</b>
<b>CO5:</b>	Identify the procedures in formulating dividend policies of the companies	<b>Up To K2</b>

**CO & PO Mapping:**

CO's	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
<b>CO 1</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>
<b>CO 2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO 3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO 4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO 5</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

\*3 – Advanced Application; 2 – Intermediate Development; 1 - Introductory Level

**LESSON PLAN**

Unit	ADVANCED FINANCIAL MANAGEMENT	Hrs	Pedagogy
I	Basics of Finance & Time Value of Money	18	Lecture, PPT
II	Long –Term Investment Decision	18	Lecture, PPT
III	Cost of Capital	18	Lecture, PPT
IV	Current Asset Management	18	Lecture, PPT
V	Leverages and Dividend Policy	18	Lecture, PPT

Course Designed by:

**Dr. K. Bala Sathya**, Assistant Professor  
&

**Dr.V.Geetha**, Assistant Professor

**Learning Outcome Based Education & Assessment (LOBE) Formative Examination - Blue Print  
Articulation Mapping – K Levels with Course Outcomes (COs)**

Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		Short Answers			
			No. of Questions	K - Level	No. of Questions	K – Level		
CIAI	CO1	Up to K3	2	K1,K2	1	K2	2(K2&K2)	1(K3)
	CO2	Up to K5	2	K1,K2	2	K2	2(K5&K5)	1(K4)
CIAII	CO3	Up to K3	2	K1,K2	1	K2	2(K2&K2)	1(K3)
	CO4	Up to K4	2	K1,K2	2	K2	2(K3&K3)	1(K4)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	2
		No. of Questions to be answered	4		3		2	1
		Marks for each question	1		2		5	10
		Total Marksfor each section	4		6		10	10

**\*Note:** It is the decision of the course teacher to ask 2 Questions in any unit under section-B (short answer questions)

Distribution of Marks with K Level CIA I & CIA II								
	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIAI	K1	2	-	-	-	2	4	40
	K2	2	6	10	-	18	36	
	K3	-	-	-	10	10	20	20
	K4	-	-	-	10	10	20	20
	K5	-	-	10	-	10	20	20
	Marks	4	6	20	20	50	100	100
CIAII	K1	2	-	-	-	2	4	40
	K2	2	6	10	-	18	36	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	10	10	20	20
	K5	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100

**K1-** Remembering and recalling facts with specific answers

**K2-** Basic understanding of facts and stating main ideas with general answers

**K3-** Application oriented- Solving Problems

**K4-** Examining, analyzing, presentation and make inferences with evidences

**CO5** will be allotted for individual Assignment which carries five marks as part of CIA component.

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)								
S.No	COs	K - Level	MCQs		Short Answers		Section C (Either / or Choice)	Section D (Open Choice)
			No. of Questions	K – Level	No. of Question	K - Level		
1	CO1	Up to K3	2	K1&K2	1	K2	2(K3&K3)	1(K3)
2	CO2	Up to K5	2	K1&K2	1	K2	2(K4&K4)	1(K5)
3	CO3	Up to K3	2	K1&K2	1	K2	2(K2&K2)	1(K3)
4	CO4	Up to K4	2	K1&K2	1	K2	2(K3&K3)	1(K4)
5	CO5	Up to K2	2	K1&K2	1	K2	2(K2&K2)	1(K2)
No. of Questions to be Asked			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30
<b>(Figures in parenthesis denotes, questions should be asked with the given K level)</b>								

Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D ( Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5		-	-	5	4.2	<b>42</b>
K2	5	10	20	10	45	37.5	
K3	-	-	20	20	40	33.3	<b>33</b>
K4	-	-	10	10	20	16.7	<b>17</b>
K5	-	-	-	10	10	8.3	<b>8</b>
<b>Marks</b>	<b>10</b>	<b>10</b>	<b>50</b>	<b>50</b>	<b>120</b>	<b>100</b>	<b>100</b>
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.</b>							

**Summative Examinations - Question Paper – Format**

<b>Section A (Multiple Choice Questions)</b>			
<b>Answer All Questions</b>			<b>(10x1=10 marks)</b>
<b>Q.No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
<b>Section B (Short Answers)</b>			
<b>Answer All Questions</b>			<b>(5x2=10 marks)</b>
<b>Q.No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
11	CO1	K2	
12	CO2	K2	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
<b>Section C (Either/Or Type)</b>			
<b>Answer All Questions</b>			<b>(5 x 5 = 25 marks)</b>
<b>Q. No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
16) a	CO1	K3	
16) b	CO1	K3	
17) a	CO2	K4	
17) b	CO2	K4	
18) a	CO3	K2	
18) b	CO3	K2	
19) a	CO4	K3	
19) b	CO4	K3	
20) a	CO5	K2	
20) b	CO5	K2	
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels</b>			
<b>Section D (Open Choice)</b>			
<b>Answer Any Three questions</b>			<b>(3x10=30 marks)</b>
<b>Q.No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
21	CO1	K3	
22	CO2	K5	
23	CO3	K3	
24	CO4	K4	
25	CO5	K2	



**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**  
**DEPARTMENT OF COMMERCE**  
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<b>Course Name</b>	PROJECT			
<b>Course Code</b>	21PCOPR1	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	CORE	6	-	4
<b>Nature of course:</b>	<b>EMPLOYABILITY</b>	✓	SKILL ORIENTED	ENTREPRENEURSHIP
<b>Course Outcomes</b>				
<b>On successful completion of this course, the students will be able to</b>				
<p><b>CO1:</b> Develop the ability of the students to prepare a project.  <b>CO2:</b> Give the practical exposure in the field of commerce and business.  <b>CO3:</b> Skill Development &amp; Able to take business decisions by taking research  <b>CO4:</b> Develops skills for Entrepreneurship.  <b>CO5:</b> Develop the ability to analyze and to prepare report</p>				
<b>Regulations for the Project Report:</b>				
<ul style="list-style-type: none"> <li>❖ The topic of the project may be based on research articles from commerce journals or any topic not covered in the M.Com syllabus.</li> <li>❖ Internal examinations are the respective supervisors.</li> <li>❖ Viva Voce examination to be evaluated by the external examiner.</li> <li>❖ The report of the project must be in the prescribed form. It should be typed neatly in MS Word. The font size of the letter should be 12 point with double space.</li> <li>❖ The format of the project report should have the following components.             <ul style="list-style-type: none"> <li>▪ First page should contain:                 <ul style="list-style-type: none"> <li>• Title of the project report</li> <li>• Name of the candidate.</li> <li>• Register number</li> <li>• Name of the Supervisor.</li> <li>• Address of the institution.</li> <li>• Month &amp; Year of submission.</li> </ul> </li> <li>▪ Contents.</li> <li>▪ Declaration by Candidate.</li> <li>▪ Certificate by Supervisor</li> <li>▪ Acknowledgement</li> <li>▪ List of tables</li> <li>▪ List of figures</li> <li>▪ Chapters (not exceeding five)</li> </ul> </li> <li>❖ The number of pages in the project may be 50 to 80.</li> <li>❖ Two copies of the project report with binding should be submitted.</li> </ul>				
<b>Course Description</b>				
The Project is conducted by the following Course Pattern.				

<b>Internal</b>	
Presentation	} <b>40</b>
Submission	
<b>External</b>	
Project Report	} <b>60</b>
Viva Voce	
<hr/>	
<b>Total</b>	<b>- 100</b>

Course Outcome	PROJECT	K-LEVEL
<b>CO1</b>	Develop the ability of the students to prepare a project.	<b>Up to K4</b>
<b>CO2</b>	Give the practical exposure in the field of commerce and business.	<b>Up to K4</b>
<b>CO3</b>	Skill Development & Able to take business decisions by taking research	<b>Up to K3</b>
<b>CO4</b>	Develops skills for Entrepreneurship	<b>Up to K4</b>
<b>CO5</b>	Develop the ability to analyze and to prepare report	<b>Up to K4</b>

**CO & PO Mapping:**

COS	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
<b>CO 1</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>
<b>CO 2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO 3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO 4</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>
<b>CO 5</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

\*3 – Advanced Application; 2 – Intermediate Development; 1 - Introductory Level



**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**  
**DEPARTMENT OF COMMERCE**  
 (For those who joined in 2021-2022 and after)

<b>Course Name</b>	ENTREPRENEURSHIP AND MANAGEMENT OF MSMEs			
<b>Course Code</b>	21PCOE41	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	Elective	<b>6</b>	<b>-</b>	<b>6</b>
<b>Nature of course</b>	EMPLOYABILITY	SKILL ORIENTED	<b>ENTREPRENEURSHIP</b>	✓
<b>Course Objectives:</b>				
<ol style="list-style-type: none"> <li>1. To acquire necessary knowledge and skills required for organizing and carrying out Entrepreneurial activities.</li> <li>2. To master the knowledge necessary to plan entrepreneurial activities.</li> <li>3. To discuss and how to prepare the project report and sources of finance steps to start industrial Units.</li> <li>4. To create more employment opportunities.</li> <li>5. Decision support information that improves decisions such as a report.</li> </ol>				
<b>Unit: I</b>	<b>ENTREPRENEUR</b>			<b>20</b>
Meaning – Importance – Qualities – Functions of Entrepreneur – Types – Role of Entrepreneur in Economic Development – WOMEN Entrepreneur – Growth – Problems. Entrepreneurship – Definition – Characteristics - Factors Affecting and Stimulating Entrepreneurship – Factors affecting Entrepreneurship Growth - Entrepreneurship Development Program (EDP) – Phases of EDP- Institutions for Entrepreneurship Development.				
<b>Unit: II</b>	<b>INSTITUTIONAL SUPPORT TO ENTREPRENEUR</b>			<b>16</b>
DIC – SISI – SIDCO – SIPCOT – NAYE – NIESBUD – EDI - Institutional Finance to Entrepreneur – IFCI – IDBI – SFC – THIC.				
<b>Unit: III</b>	<b>STARTING OF MICRO, SMALL AND MEDIUM ENTERPRISES</b>			<b>18</b>
MSME - Steps in Enterprise Building: Finding out New Business Idea – Identifying a Suitable Business Opportunity – Preliminary Evaluation.				
<b>Unit: IV</b>	<b>SICKNESS IN SMALL SCALE SECTOR</b>			<b>18</b>
Definition of Industrial Sickness – Symptoms of Sickness – Sick Units in India – Major Causes of Sickness – Remedial measures- Board for Industrial & Financial Reconstruction – Rehabilitation Programmes.				
<b>Unit: V</b>	<b>PROJECT</b>			<b>18</b>
Meaning – Project Identification – Steps – Project Formulation – stages of project formulation, project report – contents – preparation of a project report.				
<b>Total Lecture Hours</b>				<b>90</b>
<b>Books for Study:</b>				
1. E.Gordon and K.Natarajan, Entrepreneurship Development, Himalaya Publishing House, New Delhi, 2018.				
<b>Books for References:</b>				

1. Gupta. C.B and Srinivasan, N.P., Entrepreneurial Development, Sultan Chand and Sons, New Delhi, 2016.
2. Khanka S.S, Entrepreneurial Development, S.Chand and Company Ltd., New Delhi, 2018.
3. RenuArora& S.K. Sood, Fundamentals of Entrepreneurship and small Business, Kalyani Publishers, 2018

**Web Resources:**

1. [www.investopedia.com](http://www.investopedia.com)
2. <https://businessmotivation.com>
3. <https://www.lendingkart.com>

COURSE OUTCOME		K Level
CO1:	Know the various institutions assisting entrepreneurship	Up To K2
CO2:	Understand the procedure to start the new venture	Up To K3
CO3:	Develop the skill of job creators	Up To K5
CO4:	Facilitates to identify new ideas and ventures	Up To K4
CO5:	To develop the Employability skill.	Up To K3

**CO & PO Mapping:**

CO's	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	2	2	2	3	3	3
CO 2	3	2	3	2	3	2
CO 3	2	3	2	3	3	2
CO 4	3	3	3	3	3	3
CO5	3	3	2	3	2	2

\*3 – Advanced Application; 2 – Intermediate Development; 1 - Introductory Level

**LESSON PLAN**

Unit	ENTREPRENEURSHIP AND MANAGEMENT OF MSMEs	Hrs	Pedagogy
I	Entrepreneur - Meaning – Qualities – Functions - Characteristics - development of Entrepreneurship	20	L/PPT
II	Institutional support to entrepreneurs	16	L/Chalk and talk
III	Starting of Micro, Small and Medium Enterprises	18	L/PPT
IV	Sickness in Small Scale Sector	18	L/PPT
V	Project	18	L/PPT

**Course Designed by:**

**Dr. V.Devika**, Assistant Professor

&

**Dr.R.Arputharaj**, Assistant Professor

Learning Outcome Based Education & Assessment (LOBE) Formative Examination - Blue Print Articulation Mapping – K Levels with Course Outcomes (COs)								
Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		Short Answers			
			No. of Questions	K - Level	No. of Questions	K – Level		
CIAI	CO1	Up to K2	2	K1,K2	1	K2	2(K2&K2)	1(K2)
	CO2	Up to K3	2	K1,K2	2	K2	2(K3&K3)	1(K3)
CIAII	CO3	Up to K5	2	K1,K2	1	K2	2(K3&K3)	1(K3)
	CO4	Up to K4	2	K1,K2	2	K2	2(K2&K2)	1(K4)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	2
		No. of Questions to be answered	4		3		2	1
		Marks for each question	1		2		5	10
		Total Marksfor each section	4		6		10	10

**\*Note:** It is the decision of the course teacher to ask 2 Questions in any unit under section-B (short answer questions)

Distribution of Marks with K Level CIA I & CIA II								
	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	SectionC (Either / Or Choice)	SectionD (Open Choice)	Total Marks	% of (Marks without choice)	nsolidateof %
CIAI	K1	2	-	-	-	2	4	60
	K2	2	6	10	10	28	56	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CIAII	K1	2	-	-	-	2	4	40
	K2	2	6	10	-	18	36	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100

**K1-** Remembering and recalling facts with specific answers

**K2-** Basic understanding of facts and stating main ideas with general answers

**K3-** Application oriented- Solving Problems

**K4-** Examining, analyzing, presentation and make inferences with evidences

**CO5 will be allotted for individual Assignment which carries five marks as part of CIA component.**

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)								
S.No	COs	K - Level	MCQs		Short Answers		Section C (Either / or Choice)	Section D (Open Choice)
			No. of Questions	K – Level	No. of Question	K - Level		
1	CO1	Up to K2	2	K1&K2	1	K2	2(K2&K2)	1(K2)
2	CO2	Up to K3	2	K1&K2	1	K2	2(K3&K3)	1(K3)
3	CO3	Up to K5	2	K1&K2	1	K2	2(K4&K4)	1(K5)
4	CO4	Up to K4	2	K1&K2	1	K2	2(K3&K3)	1(K4)
5	CO5	Up to K3	2	K1&K2	1	K2	2(K3&K3)	1(K4)
No. of Questions to be Asked			<b>10</b>		<b>5</b>		<b>10</b>	<b>5</b>
No. of Questions to be answered			<b>10</b>		<b>5</b>		<b>5</b>	<b>3</b>
Marks for each question			<b>1</b>		<b>2</b>		<b>5</b>	<b>10</b>
Total Marks for each section			<b>10</b>		<b>10</b>		<b>25</b>	<b>30</b>
<b>(Figures in parenthesis denotes, questions should be asked with the given K level)</b>								

Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D ( Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	-	-	-	5	4.1	34
K2	5	10	10	10	35	29.16	
K3	-	-	30	10	40	33.3	33
K4	-	-	10	20	30	25	25
K5	-	-	-	10	10	8.33	8
Marks	10	10	50	50	120	100	100
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.</b>							

**Summative Examinations - Question Paper – Format**

<b>Section A (Multiple Choice Questions)</b>			
<b>Answer All Questions</b>			<b>(10x1=10 marks)</b>
<b>Q.No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
<b>Section B (Short Answers)</b>			
<b>Answer All Questions</b>			<b>(5x2=10 marks)</b>
<b>Q.No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
11	CO1	K2	
12	CO2	K2	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
<b>Section C (Either/Or Type)</b>			
<b>Answer All Questions</b>			<b>(5 x 5 = 25 marks)</b>
<b>Q. No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
16) a	CO1	K2	
16) b	CO1	K2	
17) a	CO2	K3	
17) b	CO2	K3	
18) a	CO3	K4	
18) b	CO3	K4	
19) a	CO4	K3	
19) b	CO4	K3	
20) a	CO5	K3	
20) b	CO5	K3	
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels</b>			
<b>Section D (Open Choice)</b>			
<b>Answer Any Three questions</b>			<b>(3x10=30 marks)</b>
<b>Q.No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
21	CO1	K2	
22	CO2	K3	
23	CO3	K5	
24	CO4	K4	
25	CO5	K4	



**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**  
**DEPARTMENT OF COMMERCE**  
 (For those who joined in 2021-2022 and after)

<b>Course Name</b>	MANAGEMENT INFORMATION SYSTEM			
<b>Course Code</b>	21PCOE42	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	Elective	6	-	6
<b>Nature of course:</b>	EMPLOYABILITY	<b>SKILL ORIENTED</b> ✓	ENTREPRENEURSHIP	
<b>COURSE OBJECTIVES:</b>				
1. To offer in-depth knowledge on information systems in business and their management. 2. To teach the objectives and components of data base management systems. 3. To know the approaches involved in developing MIS. 4. Able to use business information for decision making. 5. To know the Integration of Business Information through Computers.				
<b>Unit: I</b>	<b>MANAGEMENT INFORMATION SYSTEM:</b>			18
Management Information System - Meaning – Features – Characteristics of a System - Types of System - Requisites of an effective MIS –MIS Model – Components –Subsystems of an MIS – Role and Importance – Limitation of MIS.				
<b>Unit: II</b>	<b>DEVELOPING INFORMATION SYSTEM:</b>			18
Corporate Planning for MIS – Growth of MIS in an Organization- System Concepts – Elements of a System--Categories of Information System – Planning, Designing and Redesigning of Information Systems - System Development Life Cycle - System Implementation and Maintenance.				
<b>Unit: III</b>	<b>DATA BASE MANAGEMENT SYSTEMS(DBMS) &amp; RELATIONAL DATA BASE MANAGEMENT SYSTEM(RDBMS):</b>			18
DBMS – Objectives and Components – Database Design – Creation and Control – Recent Trends in Database – RDBMS – Concepts – Difference between DBMS & RDBMS – RDBMS Applications.				
<b>Unit: IV</b>	<b>INFORMATION SYSTEMS IN BUSINESS AND MANAGEMENT:</b>			18
Transaction Processing System- Office Automation Systems – Decision Support Systems – Executive Information Systems – Artificial Intelligence and Expert Systems.				
<b>Unit: V</b>	<b>FUNCTIONAL INFORMATION SYSTEMS:</b>			18
Production, Finance, Human Resource and Marketing – Managing Information Resources – Information Security – Control & Audit of Information Systems.				
			<b>Total Lecture Hours</b>	90
<b>Books for Study:</b>				
1. <b>Management Information System</b> , Aman Jindal, ,Kalyani Publishers, New Delhi, 2018				
<b>Books for References:</b>				

1. Gordon B. Davis & Margrethe H. Olson, “*Management Information System*”, McGraw – Hill Publishing, New Delhi, 3rd Edition 2018.
2. P. Mohan, “*Management Information System*”, Himalaya Publishing House, New Delhi, 2nd Edition 2018.
3. Laudon Kenneth C, Laudon Jane P, “*Management Information System*” Pearson Publishers, New Delhi, 2nd Edition 2017.
4. Schultheis Robert – “*Management Information System*” McGraw Hill education (India) Pvt Ltd, 1st Edition 2016.

**Web Resources:**

1. [https://collegetutor.net/notes/MIS\\_management\\_information\\_system\\_unit\\_1\\_notes](https://collegetutor.net/notes/MIS_management_information_system_unit_1_notes)
2. [https://www.tutorialspoint.com/management\\_information\\_system/mis\\_tutorial.pdf](https://www.tutorialspoint.com/management_information_system/mis_tutorial.pdf)
3. [https://ebooks.lpude.in/management/mba/term\\_4/DMGT505\\_MANAGEMENT\\_INFORMATION\\_SYSTEM.pdf](https://ebooks.lpude.in/management/mba/term_4/DMGT505_MANAGEMENT_INFORMATION_SYSTEM.pdf)
4. [https://www.academia.edu/33858287/LECTURE\\_NOTES\\_on\\_Management\\_Information\\_Systems](https://www.academia.edu/33858287/LECTURE_NOTES_on_Management_Information_Systems)

COURSE OUTCOME		K Level
CO 1	Gain compounded knowledge on information systems in business and management	Up To K3
CO 2	Comprehend the approaches involved in developing MIS	Up To K5
CO 3	Be trained with the objectives and components of data base management systems	Up To K3
CO 4	Able to identify the steps to prepare transaction processing and Support system	Up To K4
CO 5	Able to develop functional Information systems for their business.	Up To K3

**CO & PO Mapping:**

COS	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	2	3	2	2	2	2
CO 2	2	3	3	3	2	3
CO 3	3	3	3	3	3	3
CO 4	3	3	3	3	3	3
CO 5	3	2	3	2	3	3

\*3 – Advanced Application; 2 – Intermediate Development; 1 - Introductory Level

**LESSON PLAN**

UNIT	MANAGEMENT INFORMATION SYSTEM	Hrs	Pedagogy
I	MIS- Introduction, Characteristics & Types	18	Lecture, PPT
II	Developing Information System	18	Lecture, PPT
III	Data Base Management Systems(Dbms) & Relational Data Base Management System (RDBMS)	18	Lecture, PPT
IV	Information Systems in Business and Management	18	Lecture, PPT
V	Functional Information Systems	18	Lecture, PPT

Course Designed by:

**Dr. K. Bala Sathya** , Assistant Professor  
&

**Dr. R. Arputharaj**, Assistant Professor

**Learning Outcome Based Education & Assessment (LOBE) Formative Examination - Blue Print  
Articulation Mapping – K Levels with Course Outcomes (COs)**

Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		Short Answers			
			No. of Questions	K - Level	No. of Questions	K – Level		
CIAI	CO1	Up to K3	2	K1,K2	1	K2	2(K2&K2)	1(K3)
	CO2	Up to K5	2	K1,K2	2	K2	2(K5&K5)	1(K4)
CIAII	CO3	Up to K3	2	K1,K2	1	K2	2(K2&K2)	1(K2)
	CO4	Up to K4	2	K1,K2	2	K2	2(K4&K4)	1(K3)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	2
		No. of Questions to be answered	4		3		2	1
		Marks for each question	1		2		5	10
		Total Marksfor each section	4		6		10	10

**\*Note:** It is the decision of the course teacher to ask 2 Questions in any unit under section-B (short answer questions)

Distribution of Marks with K Level CIA I & CIA II								
	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	2	-	-	-	2	4	40
	K2	2	6	10	-	18	36	
	K3	-	-	-	10	10	20	20
	K4	-	-	-	10	10	20	20
	K5	-	-	10	-	10	20	20
	Marks	4	6	20	20	50	100	100
CIA II	K1	2	-	-	-	2	4	60
	K2	2	6	10	10	28	56	
	K3	-	-	-	10	10	20	20
	K4	-	-	10	-	10	20	20
	K5	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100

**K1-** Remembering and recalling facts with specific answers

**K2-** Basic understanding of facts and stating main ideas with general answers

**K3-** Application oriented- Solving Problems

**K4-** Examining, analyzing, presentation and make inferences with evidences

**CO5 will be allotted for individual Assignment which carries five marks as part of CIA component.**

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)								
S.No	COs	K - Level	MCQs		Short Answers		Section C (Either / or Choice)	Section D (Open Choice)
			No. of Questions	K – Level	No. of Question	K - Level		
1	CO1	Up to K3	2	K1&K2	1	K2	2(K2&K2)	1(K3)
2	CO2	Up to K5	2	K1&K2	1	K2	2(K4&K4)	1(K5)
3	CO3	Up to K3	2	K1&K2	1	K2	2(K3&K3)	1(K3)
4	CO4	Up to K4	2	K1&K2	1	K2	2(K3&K3)	1(K4)
5	CO5	Up to K3	2	K1&K2	1	K2	2(K2&K2)	1(K2)
No. of Questions to be Asked			<b>10</b>		<b>5</b>		<b>10</b>	<b>5</b>
No. of Questions to be answered			<b>10</b>		<b>5</b>		<b>5</b>	<b>3</b>
Marks for each question			<b>1</b>		<b>2</b>		<b>5</b>	<b>10</b>
Total Marks for each section			<b>10</b>		<b>10</b>		<b>25</b>	<b>30</b>
<b>(Figures in parenthesis denotes, questions should be asked with the given K level)</b>								

**Distribution of Marks with K Level**

<b>K Level</b>	<b>Section A (Multiple Choice Questions)</b>	<b>Section B (Short Answer Questions)</b>	<b>Section C (Either/ or Choice)</b>	<b>Section D ( Open Choice)</b>	<b>Total Marks</b>	<b>% of (Marks without choice)</b>	<b>Consolidated %</b>
K1	5		-	-	5	4.2	<b>42</b>
K2	5	10	20	10	45	37.5	
K3	-	-	20	20	40	33.3	<b>33</b>
K4	-	-	10	10	20	16.7	<b>17</b>
K5	-	-	-	10	10	8.3	<b>8</b>
<b>Marks</b>	<b>10</b>	<b>10</b>	<b>50</b>	<b>50</b>	<b>120</b>	<b>100</b>	<b>100</b>

**NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.**

**Summative Examinations - Question Paper – Format**

<b>Section A (Multiple Choice Questions)</b>			
<b>Answer All Questions</b>			<b>(10x1=10 marks)</b>
<b>Q.No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
<b>Section B (Short Answers)</b>			
<b>Answer All Questions</b>			<b>(5x2=10 marks)</b>
<b>Q.No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
11	CO1	K2	
12	CO2	K2	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
<b>Section C (Either/Or Type)</b>			
<b>Answer All Questions</b>			<b>(5 x 5 = 25 marks)</b>
<b>Q. No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
16) a	CO1	K2	
16) b	CO1	K2	
17) a	CO2	K4	
17) b	CO2	K4	
18) a	CO3	K3	
18) b	CO3	K3	
19) a	CO4	K3	
19) b	CO4	K3	
20) a	CO5	K2	
20) b	CO5	K2	
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels</b>			
<b>Section D (Open Choice)</b>			
<b>Answer Any Three questions</b>			<b>(3x10=30 marks)</b>
<b>Q.No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
21	CO1	K3	
22	CO2	K5	
23	CO3	K3	
24	CO4	K4	
25	CO5	K2	



**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**  
**DEPARTMENT OF COMMERCE**  
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<b>Course Name</b>	CONSUMER RIGHTS AND EDUCATION				
<b>Course Code</b>	21PCOE43	<b>L</b>	<b>P</b>	<b>C</b>	
<b>Category</b>	ELECTIVE	<b>6</b>	<b>-</b>	<b>6</b>	
<b>Nature of Course</b>	EMPLOYABILITY	<b>SKILL ORIENTED</b>	✓	ENTREPRENEURSHIP	
<b>COURSE OBJECTIVE:</b>					
1.To give the students a clear understanding of the terms Consumers, Consumerism, Consumer Movement.					
2. To give an understanding of the provisions of the Consumer Protection Act.					
3. To know the methods of creating awareness and education.					
4. To familiarize students on various aspects of consumer related Legislations and Organizations					
5.To make the students aware about the rights and responsibilities of consumers.					
<b>Unit:I</b>	<b>CONSUMER MOVEMENT IN INDIA</b>				<b>18Hrs</b>
Definition of Consumer- Types of Consumer – Problems of Consumer – Consumerism- Emerging concepts in consumerism: Green Consumerism, Cyber Consumerism- effects of consumerism.					
<b>Unit:II</b>	<b>RIGHT OF CONSUMERS</b>				<b>18</b>
Responsibilities of Consumers —unfair trade practices-Caveat emptor and Caveat Vendor- Enforcement of Consumer rights through Public Interest Litigation.					
<b>Unit:III</b>	<b>CONSUMER PROTECTION ACT 2019</b>				<b>18</b>
Main Provisions –Redressal forums –District Level – State Level and National Level –Powers and Functions –Filing of Complaints Procedure Regulatory Authorities and OMBUDSMAN.					
<b>Unit:IV</b>	<b>CONSUMER RELATED LEGISLATIONS AND ORGANIZATIONS</b>				<b>18</b>
Prevention of Food Adulteration Act, 1954- Standards of Weights and Measures Act, 1976- The Drugs and Magic Remedies (Objectionable Advertisement) Act 1954 - Consumer pressure groups voluntary consumer organizations-Consumer Protection Councils -Remedy and Redressal of Grievances.					
<b>Unit:V</b>	<b>CONSUMER AWARENESS AND EDUCATION IN INDIA</b>				<b>18</b>
Lack of Awareness - Lack of access to information-Methods of creating awareness and promotion of Consumer rights and duties- E-Commerce and Consumer Rights- Role of media in consumer education.					
<b>Total Lecture Hours</b>					<b>90</b>
<b>Books for Study:</b>					
1.SinghAvtar, (2018), Law of consumer protection (Principles and Practice) Eastern, Book Company, Luck now.					
<b>Books for References:</b>					
1. Majaumdar P K (2019), Law of Consumer Protection in India, Orient Publishing Company, New Delhi.					
2. BalakrishnaEradi(2019), Consumer protection–Jurisprudence, Lexis Nexis Butter worth publishing Tamilnadu State Council for Higher Education.					
3. Bangia R.K., (2016), A Handbook of Consumer Protection Laws and Procedure, Allahabad Law					

Agency.		
<b>Web Resources:</b>		
1. <a href="http://www.iilsindia.com">www.iilsindia.com</a>		
2. <a href="http://consumeraffairs.nic.in">consumeraffairs.nic.in</a>		
3. <a href="https://taxguru.in">https://taxguru.in</a>		
4. <a href="http://clear-tax.in">clear-tax.in</a>		
5. <a href="http://www.investopedia.com">www.investopedia.com</a>		
<b>COURSE OUTCOME</b>		<b>K Level</b>
<b>CO1:</b>	Understand the various terms related to Consumers	<b>Up To K3</b>
<b>CO2:</b>	Know the Consumers rights and duties and how to enforce their rights	<b>Up To K3</b>
<b>CO3:</b>	Gain knowledge of the provisions and procedures under Consumer Protection Act	<b>Up To K3</b>
<b>CO4:</b>	Familiar with Consumer related Legislations and Organizations	<b>Up To K5</b>
<b>CO5:</b>	Know the methods of creating awareness and education	<b>Up To K4</b>

**CO & PO Mapping:**

COS	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	2	2	3	3	3	3
CO 2	3	2	3	2	3	2
CO 3	3	2	2	3	3	2
CO 4	3	3	3	3	3	3
CO5	2	3	3	3	2	3

\*3 – Advanced Application; 2 – Intermediate Development; 1 - Introductory Level

**LESSON PLAN**

UNIT	CONSUMER RIGHTS AND EDUCATION	Hrs	Pedagogy
<b>I</b>	Consumer Movement in India	<b>18</b>	<b>L/PPT</b>
<b>II</b>	Right of Consumers-	<b>18</b>	<b>L/Chalk</b>
<b>III</b>	Consumer Protection Act 2019	<b>18</b>	<b>L/PPT</b>
<b>IV</b>	Consumer Related Legislations and Organizations	<b>18</b>	<b>L/PPT</b>
<b>V</b>	Consumer Awareness and Education in India	<b>18</b>	<b>L/PPT</b>

**Course Designed by:**

**Dr. V.Devika, Assistant Professor**

&

**Dr. R. Ratheka, Assistant Professor**

**Learning Outcome Based Education & Assessment (LOBE) Formative Examination - Blue Print  
Articulation Mapping – K Levels with Course Outcomes (COs)**

Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		Short Answers			
			No. of Question s	K - Level	No. of Question s	K – Level		
CIAI	CO1	Up to K3	2	K1,K2	1	K2	2(K3&K3)	1(K2)
	CO2	Up to K3	2	K1,K2	2	K1	2(K2&K2)	1(K3)
CIAII	CO3	Up to K3	2	K1,K2	1	K2	2(K2&K2)	1(K3)
	CO4	Up to K5	2	K1,K2	2	K2	2(K4&K4)	1(K5)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	2
		No. of Questions to be answered	4		3		2	1
		Marks for each question	1		2		5	10
		Total Marksfor each section	4		6		10	10

**\*Note:** It is the decision of the course teacher to ask 2 Questions in any unit under section-B (short answer questions)

**Distribution of Marks with K Level CIA I & CIA II**

	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	2	4	-	-	6	12	60
	K2	2	2	10	10	24	48	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	-	-	-	-
	K5	-	-	-	-	-	-	20
	Marks	4	6	20	20	50	100	100
CIA II	K1	2	-	-	-	2	4	40
	K2	2	6	10	-	18	36	
	K3	-	-	-	10	10	20	20
	K4	-	-	10	-	10	20	20
	K5	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100

- K1-** Remembering and recalling facts with specific answers  
**K2-** Basic understanding of facts and stating main ideas with general answers  
**K3-** Application oriented- Solving Problems  
**K4-** Examining, analyzing, presentation and make inferences with evidences  
**CO5** will be allotted for individual Assignment which carries five marks as part of CIA component.

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)								
S.No	COs	K - Level	MCQs		Short Answers		Section C (Either / or Choice)	Section D (Open Choice)
			No. of Questions	K – Level	No. of Question	K - Level		
1	CO1	Up to K3	2	K1&K2	1	K2	2(K3&K3)	1(K3)
2	CO2	Up to K3	2	K1&K2	1	K1	2(K2&K2)	1(K2)
3	CO3	Up to K3	2	K1&K2	1	K2	2(K3&K3)	1(K3)
4	CO4	Up to K5	2	K1&K2	1	K2	2(K4&K4)	1(K5)
5	CO5	Up to K4	2	K1&K2	1	K2	2(K3&K3)	1(K4)
No. of Questions to be Asked			<b>10</b>		<b>5</b>		<b>10</b>	<b>5</b>
No. of Questions to be answered			<b>10</b>		<b>5</b>		<b>5</b>	<b>3</b>
Marks for each question			<b>1</b>		<b>2</b>		<b>5</b>	<b>10</b>
Total Marks for each section			<b>10</b>		<b>10</b>		<b>25</b>	<b>30</b>
<b>(Figures in parenthesis denotes, questions should be asked with the given K level)</b>								

Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D ( Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	2	-	-	7	5.8	33
K2	5	8	10	10	33	27.6	
K3	-	-	30	20	50	41.6	42
K4	-	-	10	10	20	16.6	17
K5	-	-	-	10	10	8.3	8
Marks	10	10	50	50	120	100	100
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.</b>							

**Summative Examinations - Question Paper – Format**

<b>Section A (Multiple Choice Questions)</b>			
<b>Answer All Questions</b>			<b>(10x1=10 marks)</b>
Q.No	CO	K Level	Questions
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
<b>Section B (Short Answers)</b>			
<b>Answer All Questions</b>			<b>(5x2=10 marks)</b>
Q.No	CO	K Level	Questions
11	CO1	K2	
12	CO2	K1	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
<b>Section C (Either/Or Type)</b>			
<b>Answer All Questions</b>			<b>(5 x 5 = 25 marks)</b>
Q. No	CO	K Level	Questions
16) a	CO1	K3	
16) b	CO1	K3	
17) a	CO2	K2	
17) b	CO2	K2	
18) a	CO3	K3	
18) b	CO3	K3	
19) a	CO4	K4	
19) b	CO4	K4	
20) a	CO5	K3	
20) b	CO5	K3	
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels</b>			
<b>Section D (Open Choice)</b>			
<b>Answer Any Three questions</b>			<b>(3x10=30 marks)</b>
Q.No	CO	K Level	Questions
21	CO1	K3	
22	CO2	K2	
23	CO3	K3	
24	CO4	K5	
25	CO5	K4	



**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**  
**DEPARTMENT OF COMMERCE**  
 (For those who joined in 2021-2022 and after)

Course Name	HUMAN RESOURCE MANAGEMENT			
Course Code	21PCOE44	<b>L</b>	<b>P</b>	<b>C</b>
Category	Core-Elective - IV	6	-	6
<b>Nature of course:</b>	<b>EMPLOYABILITY</b>	SKILL ORIENTED	<b>ENTREPRENEURSHIP</b>	✓
<b>Course Objectives:</b>				
1. To understand the values of Human Resources in Organizations. 2. To know the Selection & Recruitment process. 3. To familiarize the students with the training and development. 4. To familiarize the process of Performance Appraisal System. 5. To enable the student to become familiar with Human Resource Records, Research and Audit.				
<b>Unit: I</b>	<b>INTRODUCTION TO HUMAN RESOURCE MANAGEMENT</b>			<b>15</b>
Introduction – Meaning – Definition – Objectives – Nature and Scope – Need for HRM Approach – Significance of HRM – Limitations - HRM and Personnel Management. Human Resource Development (HRD)- Introduction – Concept – Features – Objectives- Significance of HRD				
<b>Unit: II</b>	<b>HUMAN RESOURCE PLANNING, RECRUITMENT AND SELECTION</b>			<b>18</b>
Job analysis – job description and job specification - Recruitment And Selection – meaning – process of requirement – sources and techniques of Recruitment – Meaning and Process of Selection				
<b>Unit: III</b>	<b>TRAINING AND DEVELOPMENT</b>			<b>18</b>
Training – Meaning – Assessing the Requirement of Training – Need – Advantages – On the Job Training – Off the Job Training – Development – Meaning – Methods of Development – Difference between Training and Development.				
<b>Unit: IV</b>	<b>PERFORMANCE APPRAISAL</b>			
Introduction – Meaning – Definition – Features – Objectives – Benefits and Uses – Limitations – Process – Methods of performance Appraisal – Suggestions to improve performance appraisal – Essentials of an Effective Appraisal System.				<b>21</b>
<b>Unit: V</b>	<b>HUMAN RESOURCE RECORDS , RESEARCH AND AUDIT</b>			<b>18</b>
Human Resource Records –Significance- - Types-Essentials of Good Record –Keeping – Human Resource Reports-HRM Research—Objectives -Human Resource Management Audit-Objectives-Benefits- Scope- Process of HRM audit- Audit Approach –Qualitative and quantitative Indices.				
			<b>Total Lecture Hours</b>	<b>90 Hrs</b>
<b>Books for Study:</b>				
1.C.B.Gupta , <b>Human Resource Management</b> , Text and Cases , Sultan Chand New Delhi. Reprint 2020				
<b>Books for References:</b>				
1 George W Bohlander and Scott A Snell: <i>Principles of Human resource Management:</i> Cengage Learning, New Delhi. 2018				
2. P.G. Aqinas: <b>Human Resource Management Principles and Practice:</b> Vikas Publishing House Pvt. Ltd., New Delhi 2018				
3. Shashi K. Gupta and Rosy Joshi, Human Resource Management, Kalyani Publishers, New Delhi, 2018.				
4. Aswathappa, “Human Resource Management”, Text and Cases: Tata McGraw Hill, New Delhi				

2016.	
<b>Web Resources:</b>	
1. <a href="http://www.slideshare.net/tanujpoddar/introduction-to">www.slideshare.net/tanujpoddar/introduction-to</a> .	
2. <a href="http://www.whatishumanresource.com/Human-Resource--accounting">http://www.whatishumanresource.com/Human-Resource--accounting</a>	
3. <a href="https://www.yourarticlelibrary.com/human-resource-development/human-resource-hr-audit-meaning-features-objectives-and-approaches/60236">https://www.yourarticlelibrary.com/human-resource-development/human-resource-hr-audit-meaning-features-objectives-and-approaches/60236</a>	
<b>Course Outcomes</b>	
	<b>K Level</b>
<b>CO1:</b>	Gain basic understanding of Human Resource Management and it's essential role in contemporary organizations
<b>CO2:</b>	Furnish the various job-related aspects
<b>CO3:</b>	Evaluate the quality aspects of human resources training and development
<b>CO4:</b>	Discuss the Performance Appraisal
<b>CO5:</b>	Describe about Human Resource Records , Reports and Audit
	Up to K2
	Up to K3
	Up to K5
	Up to K3
	Up to K4

**CO & PO Mapping:**

CO's	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	3	2	3	3	2	2
CO 2	2	2	3	3	2	3
CO 3	2	3	2	2	2	3
CO 4	3	3	2	2	3	3
CO5	3	3	3	2	3	2

\*3 –Advanced Application; 2 – Intermediate Development; 1 - Introductory Level

**LESSON PLAN**

UNIT	Human Resource Management	Hrs	Pedagogy
<b>I</b>	Introduction	15	<b>L/PPT</b>
<b>II</b>	Human resource planning, recruitment and selection	18	<b>L/PPT</b>
<b>III</b>	Training and Development	18	<b>L/PPT</b>
<b>IV</b>	Performance Appraisal	21	<b>L/PPT</b>
<b>V</b>	Human Resource Records , Research and Audit	18	<b>L/PPT</b>

**Course Designed by:**

**Dr. B. Kothai Nachiar**, Assistant Professor

&

**Dr. V. Devika**, Assistant Professor

**Learning Outcome Based Education & Assessment (LOBE) Formative Examination - Blue Print  
Articulation Mapping – K Levels with Course Outcomes (COs)**

Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		Short Answers			
			No. of Questions	K - Level	No. of Questions	K – Level		
CIAI	CO1	Up to K2	2	K1,K2	1	K1	2(K2&K2)	1(K2)
	CO2	Up to K3	2	K1,K2	2	K2	2(K3&K3)	1(K3)
CIAII	CO3	Up to K5	2	K1,K2	1	K2	2(K3&K3)	1(K5)
	CO4	Up to K3	2	K1,K2	2	K2	2(K2&K2)	1(K3)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	2
		No. of Questions to be answered	4		3		2	1
		Marks for each question	1		2		5	10
		Total Marks for each section	4		6		10	10

**\*Note:** It is the decision of the course teacher to ask 2 Questions in any unit under section-B (short answer questions)

**Distribution of Marks with K Level CIA I & CIA II**

	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	2	2	-	-	4	8	60
	K2	2	4	10	10	26	52	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	-	-	-	-
	K5	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CIA II	K1	2	-	-	-	2	4	40
	K2	2	6	10	-	18	36	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	-	-	-	-
	K5	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100

**K1-** Remembering and recalling facts with specific answers

**K2-** Basic understanding of facts and stating main ideas with general answers

**K3-** Application oriented- Solving Problems

**K4-** Examining, analyzing, presentation and make inferences with evidences

CO5 will be allotted for individual Assignment which carries five marks as part of CIA component.

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)								
S.No	COs	K - Level	MCQs		Short Answers		Section C (Either / or Choice)	Section D (Open Choice)
			No. of Questions	K – Level	No. of Question	K - Level		
1	CO1	Up to K2	2	K1&K2	1	K2	2(K2&K2)	1(K2)
2	CO2	Up to K3	2	K1&K2	1	K2	2(K3&K3)	1(K2)
3	CO3	Up to K5	2	K1&K2	1	K2	2(K4&K4)	1(K4)
4	CO4	Up to K3	2	K1&K2	1	K2	2(K2&K2)	1(K3)
5	CO5	Up to K4	2	K1&K2	1	K2	2(K4&K4)	1(K3)
No. of Questions to be Asked			<b>10</b>		<b>5</b>		<b>10</b>	<b>5</b>
No. of Questions to be answered			<b>10</b>		<b>5</b>		<b>5</b>	<b>3</b>
Marks for each question			<b>1</b>		<b>2</b>		<b>5</b>	<b>10</b>
Total Marks for each section			<b>10</b>		<b>10</b>		<b>25</b>	<b>30</b>

**(Figures in parenthesis denotes, questions should be asked with the given K level)**

Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D ( Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5		-	-	5	4.2	50
K2	5	10	20	20	55	45.8	
K3	-	-	10	10	20	16.6	17
K4	-	-	20	10	30	25	25
K5			-	10	10	8.3	8
Marks	10	10	50	50	120	100	100

**NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.**

**Summative Examinations - Question Paper – Format**

<b>Section A (Multiple Choice Questions)</b>			
<b>Answer All Questions</b>			<b>(10x1=10 marks)</b>
<b>Q.No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
<b>Section B (Short Answers)</b>			
<b>Answer All Questions</b>			<b>(5x2=10 marks)</b>
<b>Q.No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
11	CO1	K2	
12	CO2	K2	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
<b>Section C (Either/Or Type)</b>			
<b>Answer All Questions</b>			<b>(5 x 5 = 25 marks)</b>
<b>Q. No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
16) a	CO1	K2	
16) b	CO1	K2	
17) a	CO2	K3	
17) b	CO2	K3	
18) a	CO3	K4	
18) b	CO3	K4	
19) a	CO4	K2	
19) b	CO4	K2	
20) a	CO5	K4	
20) b	CO5	K4	
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels</b>			
<b>Section D (Open Choice)</b>			
<b>Answer Any Three questions</b>			<b>(3x10=30 marks)</b>
<b>Q.No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
21	CO1	K2	
22	CO2	K2	
23	CO3	K4	
24	CO4	K3	
25	CO5	K5	



**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**  
**DEPARTMENT OF COMMERCE**  
 (For those who joined in 2021-2022 and after)

<b>Course Name</b>	<b>ACCOUNTING STANDARDS &amp; IFRS</b>			
<b>Course Code</b>	<b>21PCOE45</b>	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	<b>Elective</b>	6	-	6
<b>Nature of course:</b>	<b>EMPLOYABILITY</b>	✓	<b>SKILL ORIENTED</b>	<b>ENTREPRENEURSHIP</b>
<b>COURSE OBJECTIVES:</b>				
1. Gain knowledge on basic concepts relevant to accounting standards prevailing in the corporate.				
2. Learn to use accounting standards to solve business-related issues.				
3. To familiarize the generally accepted accounting standards.				
4. Acquire knowledge about different accounting standards followed in India & International Level				
5. To apply Accounting standards.				
<b>Unit: I</b>	<b>ACCOUNTING STANDARDS – AN OVERVIEW</b>			6
Introduction to Accounting Standards – Meaning - Objectives - Need – Benefits and Limitations of Accounting Standards – Process of Formulation of Accounting Standards in India.				
<b>Unit: II</b>	<b>INDIAN ACCOUNTING STANDARDS:</b>			6
Indian Accounting Standard(Ind AS) : Introduction - Development in Ind AS – List of Ind AS – Significance of Ind AS – List of Accounting Standards in India (AS)- Road map for implementation of Ind AS.				
<b>Unit: III</b>	<b>CONTENTS OF AS -1 TO AS-12:</b>			6
AS-1: Disclosure of Accounting Policies – AS-2: Valuation of Inventories – AS-3: Cash Flow Statement – AS-4: Contingencies and Events Occurring after Balance Sheet Date – AS-5: Net Profit / Loss for the Period, Prior Period, Extraordinary Items and Changes in Accounting Policies – AS-7: Accounting for Construction Contracts – AS-9: Revenue Recognition AS-10: Property Plant and Equipment – AS-11: Accounting for the Effects of Changes in Foreign Exchange Rates – AS-12: Accounting for Government Grants.				
<b>Unit: IV</b>	<b>CONTENTS OF AS -13 TO AS-29:</b>			6
AS-13: Accounting for Investments – AS-14: Accounting for Amalgamations – AS-16: Accounting for Borrowing Costs - AS-17: Segment Reporting AS-18: Related Party Disclosures – AS-19: Accounting for Leases – AS-20: Earnings Per Share – AS-22: Accounting for Taxes on Income – AS-24: Discontinuing Operations – AS-26: Accounting for Intangibles – AS-29: Provisions, Contingent Liabilities and Contingent Assets.				
<b>Unit: V</b>	<b>INTERNATIONAL FINANCIAL REPORTING STANDARDS:</b>			6
International Financial Reporting Standards as Global Standards - Need for Convergence Towards Global Standards — Benefits of Convergence with IFRS – Applicability of Accounting Standards in India.				
<b>Total Lecture Hours</b>				30
<b>Books for Study:</b>				
1. Dr. Arjun Saini, Accounting Standards for students, Himalaya Publishing Company, 2019.				
<b>Books for References:</b>				

1. Jawaharlal, .Accounting Theory and Practice, Himalaya Publishing Company,2011.
2. RawatD.S ,Accounting Standards, Taxman, 2020.
3. Kamal Garg. IFRS Concepts and Applications, Bharat Law House Pvt. Limited,2019.
4. PorwallL.S , Accounting Theory, TataMcGraw-Hill Publishing Company,2007.
5. Ghosh T.P , Accounting Standards and Corporate Accounting Practices, Taxman, 2015

**Web Resources:**

1. <https://www.taxpoint.in/files/Accounting/Quick%20Guide%20to%20Ind%20AS.pdf>
2. [https://eirc-icai.org/mybackoffice/background Material/PPT%20on%20Ind%20AS%20Overview%20V3-%20G.%20BALAKRISHNAN.pdf](https://eirc-icai.org/mybackoffice/background%20Material/PPT%20on%20Ind%20AS%20Overview%20V3-%20G.%20BALAKRISHNAN.pdf)
3. <https://caclub.in/list-of-accounting-standards-of-icai-as/>
4. <https://www.ifrs.org/issued-standards/list-of-standards/>

COURSE OUTCOME		K Level
CO 1	Identify the major financial statements and other means of financial reporting	Up To K3
CO 2	Enumerate the Nature & Development of Indian Accounting standards	Up To K4
CO 3	Demonstrate the utility of Accounting standards	Up To K5
CO 4	Identify the standards for available for different segments	Up To K4
CO 5	To know the International Accounting standards	Up To K2

**CO & PO Mapping:**

COS	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	3	3	2	3	2	2
CO 2	3	3	2	3	2	2
CO 3	3	3	2	2	3	3
CO 4	2	3	2	2	3	3
CO 5	2	2	2	2	2	3

\*3 – Advanced Application; 2 – Intermediate Development; 1 - Introductory Level

**LESSON PLAN**

UNIT	ACCOUNTING STANDARDS & IFRS	Hrs	Pedagogy
I	Accounting Standards	6	Lecture, PPT
II	Indian Accounting Standards	6	Lecture, PPT
III	Contents of as -1 to As-12	6	Lecture, PPT
IV	Contents of As -13 TO AS-29	6	Lecture, PPT
V	International Financial Reporting Standards	6	Lecture, PPT

**Course Designed by:**

**Dr. K.Bala Sathya** ,Assistant Professor  
&

**Dr.V.Geetha**, Assistant Professor

**Learning Outcome Based Education & Assessment (LOBE) Formative Examination - Blue Print  
Articulation Mapping – K Levels with Course Outcomes (COs)**

Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		Short Answers			
			No. of Questions	K - Level	No. of Questions	K – Level		
CI	CO1	Up to K3	2	K1,K2	1	K2	2(K2&K2)	1(K3)
AI	CO2	Up to K4	2	K1,K2	2	K2	2(K3&K3)	1(K4)
CI	CO3	Up to K5	2	K1,K2	1	K2	2(K2&K2)	1(K5)
AII	CO4	Up to K4	2	K1,K2	2	K2	2(K4&K4)	1(K3)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	2
		No. of Questions to be answered	4		3		2	1
		Marks for each question	1		2		5	10
		Total Marks for each section	4		6		10	10

**\*Note:** It is the decision of the course teacher to ask 2 Questions in any unit under section-B (short answer questions)

**Distribution of Marks with K Level CIA I & CIA II**

	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	2	-	-	-	2	4	40
	K2	2	6	10	-	18	36	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	10	10	20	20
	K5	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CIA II	K1	2	-	-	-	2	4	40
	K2	2	6	10	-	18	36	
	K3	-	-	-	10	10	20	20
	K4	-	-	10	-	10	20	20
	K5	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100

**K1-** Remembering and recalling facts with specific answers

**K2-** Basic understanding of facts and stating main ideas with general answers

**K3-** Application oriented- Solving Problems

**K4-** Examining, analyzing, presentation and make inferences with evidences

**CO5 will be allotted for individual Assignment which carries five marks as part of CIA component.**

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)								
S.No	COs	K - Level	MCQs		Short Answers		Section C (Either / or Choice)	Section D (Open Choice)
			No. of Questions	K – Level	No. of Question	K - Level		
1	CO1	Up to K3	2	K1&K2	1	K2	2(K3&K3)	1(K2)
2	CO2	Up to K4	2	K1&K2	1	K2	2(K3&K3)	1(K4)
3	CO3	Up to K5	2	K1&K2	1	K2	2(K2&K2)	1(K3)
4	CO4	Up to K4	2	K1&K2	1	K2	2(K4&K4)	1(K3)
5	CO5	Up to K2	2	K1&K2	1	K2	2(K2&K2)	1(K2)
No. of Questions to be Asked			<b>10</b>		<b>5</b>		<b>10</b>	<b>5</b>
No. of Questions to be answered			<b>10</b>		<b>5</b>		<b>5</b>	<b>3</b>
Marks for each question			<b>1</b>		<b>2</b>		<b>5</b>	<b>10</b>
Total Marks for each section			<b>10</b>		<b>10</b>		<b>25</b>	<b>30</b>
<b>(Figures in parenthesis denotes, questions should be asked with the given K level)</b>								

Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D ( Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	-	-	-	5	4.2	<b>50</b>
K2	5	10	20	20	55	45.8	
K3	-	-	20	20	40	33.3	<b>33</b>
K4	-	-	10	10	20	16.7	<b>17</b>
K5	-	-	-	-	-	-	<b>-</b>
<b>Marks</b>	<b>10</b>	<b>10</b>	<b>50</b>	<b>50</b>	<b>120</b>	<b>100</b>	<b>100</b>
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.</b>							

**Summative Examinations - Question Paper – Format**

<b>Section A (Multiple Choice Questions)</b>			
<b>Answer All Questions</b>			<b>(10x1=10 marks)</b>
Q.No	CO	K Level	Questions
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
<b>Section B (Short Answers)</b>			
<b>Answer All Questions</b>			<b>(5x2=10 marks)</b>
Q.No	CO	K Level	Questions
11	CO1	K2	
12	CO2	K2	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
<b>Section C (Either/Or Type)</b>			
<b>Answer All Questions</b>			<b>(5 x 5 = 25 marks)</b>
Q. No	CO	K Level	Questions
16) a	CO1	K3	
16) b	CO1	K3	
17) a	CO2	K3	
17) b	CO2	K3	
18) a	CO3	K2	
18) b	CO3	K2	
19) a	CO4	K4	
19) b	CO4	K4	
20) a	CO5	K2	
20) b	CO5	K2	
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels</b>			
<b>Section D (Open Choice)</b>			
<b>Answer Any Three questions</b>			<b>(3x10=30 marks)</b>
Q.No	CO	K Level	Questions
21	CO1	K2	
22	CO2	K4	
23	CO3	K3	
24	CO4	K3	
25	CO5	K2	



**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**  
**DEPARTMENT OF COMMERCE**  
 (For those who joined in 2021-2022 and after)

<b>Course Name</b>	CAPITAL MARKETS				
<b>Course Code</b>	21PCOE46	<b>L</b>	<b>P</b>	<b>C</b>	
<b>Category</b>	ELECTIVE	6	-	6	
<b>Nature of course:</b>	<b>EMPLOYABILITY</b>	✓	SKILL ORIENTED	ENTREPRENEURSHIP	
<b>Course Objectives:</b>					
1.To introduce to students the concept of financial markets 2.To teach the various aspects of regulation of Indian capital market 3.To teach the working mechanism of primary market 4.To enable the students to learn the working mechanism of Stock exchanges 5.To enable the students to learn the concept of underwriting and IPO					
<b>Unit: I</b>	<b>INTRODUCTION TO FINANCIAL MARKETS</b>				<b>18</b>
Financial markets - Definition - Role - functions - Constituents - Financial Instruments - Indian Financial Market - Global Financial Market - Capital Market - Evolution and growth - Constituents - Capital Market Instruments - Types - Preference shares - Equity Shares - Non - voting equity shares - Company fixed deposits - Warrants - Debentures and Bonds					
<b>Unit: II</b>	<b>REGULATION OF INDIAN CAPITAL MARKET</b>				<b>18</b>
Regulatory Framework - Committees on Regulatory Framework - SEBI - Objectives - Management - Powers and functions - Regulatory role - Investor Protection - Insider Trading - Rationale - Insiders - Insider information - Connected persons.					
<b>Unit: III</b>	<b>PRIMARY MARKET</b>				<b>16</b>
Meaning - NIM Vs Secondary Market - Methods of New Issue - Intermediaries in the new issues market - SEBI Guidelines on Primary Market - Listing - Agreement - Benefits - Consequences of Non-listing					
<b>Unit: IV</b>	<b>STOCK EXCHANGES</b>				<b>18</b>
History - Meaning - Functions - Stock Exchange Vs Commodity Exchange - Stock Exchange Traders - Regulation of Stock Exchanges - Steps in Stock Trading - BSE and NSE - World Stock Exchanges - New York, London, Hong Kong and Tokyo Stock Exchanges.					
<b>Unit: V</b>	<b>UNDERWRITING AND IPO</b>				<b>20</b>
Underwriting - Definition - Types - Mechanics - Benefits - Book Building - Concept - Characteristics - Process - IPO including e-IPO - Reverse book – building – Depository services - Demat Account - Electronic Settlement of Trade - Role of CDSL and NSDL - Online Stock Trading					
<b>Total Lecture Hours</b>					<b>90 Hrs</b>
<b>Books for Study:</b>					
1.Gurusamy, (2018), 'Capital Markets', Vijay Nicole Imprints, Chennai.					
<b>Books for References:</b>					
1.Frank J, Fabozzi, Franco Modigliani, (2020), 'Capital Markets Institutions and Instruments, Prentice Hall, New Delhi					
2.Mahesh Kulkarni & Dr. Suhas Kulkarni, (2019), 'Capital Markets and Financial Services', Nirali Publications, Mumbai					

<b>Web Resources:</b>	
1. <a href="https://www.capitalmarket.com/">https://www.capitalmarket.com/</a>	
2. <a href="https://onlinecourses.nptel.ac.in/noc20_mg10/preview">https://onlinecourses.nptel.ac.in/noc20_mg10/preview</a>	
3. <a href="https://nptel.ac.in/courses/110/105/110105121/">https://nptel.ac.in/courses/110/105/110105121/</a>	
<b>Course Outcomes</b>	<b>K Level</b>
<b>CO1:</b> Understand of money market and capital market	Up to K3
<b>CO2:</b> Describe the working of the Regulation of Indian Capital Market	Up to K2
<b>CO3:</b> Gain familiarity with regard to working of Primary Market:	Up to K3
<b>CO4:</b> Analyze the working mechanism of Stock Exchange	Up to K5
<b>CO5:</b> Generalization of the regulations in Underwriting and IPO	Up to K4

**CO & PO Mapping:**

COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	2	2	1	3	2	3
CO 2	2	3	2	2	3	3
CO 3	3	3	2	3	2	2
CO 4	3	3	2	3	2	3
CO 5	3	3	3	3	3	3

\*3 – Advanced Application; 2 – Intermediate Development; 1 - Introductory Level

**LESSON PLAN**

Unit	CAPITAL MARKETS	Hrs	Pedagogy
<b>I</b>	Introduction	18	Lecture (PPT)
<b>II</b>	Regulation of Indian Capital Market	18	Lecture (PPT)
<b>III</b>	Primary Market	16	Lecture (PPT)
<b>IV</b>	Stock Exchange	18	Lecture (PPT)
<b>V</b>	Underwriting and IPO	20	Lecture (PPT)

**Course Designed by:**

**Dr. R. Kajapriya**, Assistant Professor

&

**Dr. V. Devika**, Assistant Professor

**Learning Outcome Based Education & Assessment (LOBE) Formative Examination - Blue Print  
Articulation Mapping – K Levels with Course Outcomes (COs)**

Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		Short Answers			
			No. of Questions	K - Level	No. of Questions	K – Level		
CIA I	CO1	Up to K3	2	K1,K2	1	K2	2(K3&K3)	1(K3)
	CO2	Up to K2	2	K1,K2	2	K2	2(K2&K2)	1(K2)
CIA II	CO3	Up to K3	2	K1,K2	1	K2	2(K3&K3)	1(K3)
	CO4	Up to K5	2	K1,K2	2	K2	2(K3&K3)	1(K5)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	2
		No. of Questions to be answered	4		3		2	1
		Marks for each question	1		2		5	10
		Total Marks for each section	4		6		10	10

\*Note: It is the decision of the course teacher to ask 2 Questions in any unit under section-B (short answer questions)

**Distribution of Marks with K Level CIA I & CIA II**

	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	nsolidate of %
CIA I	K1	2	-	-	-	2	4	60
	K2	2	6	10	10	28	56	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	-	-	-	-
	K5	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CIA II	K1	2	-	-	-	2	4	20
	K2	2	6	-	-	8	16	
	K3	-	-	20	10	30	60	60
	K4	-	-	-	-	-	-	-
	K5	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100

**K1-** Remembering and recalling facts with specific answers

**K2-** Basic understanding of facts and stating main ideas with general answers

**K3-** Application oriented- Solving Problems

**K4-** Examining, analyzing, presentation and make inferences with evidences

**CO5** will be allotted for individual Assignment which carries five marks as part of CIA component.

**Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)**

S. No	COs	K - Level	MCQs		Short Answers		Section C (Either / or Choice)	Section D (Open Choice)
			No. of Questions	K – Level	No. of Question	K - Level		
1	CO1	Up to K3	2	K1&K2	1	K2	2(K3&K3)	1(K3)
2	CO2	Up to K2	2	K1&K2	1	K2	2(K2&K2)	1(K2)
3	CO3	Up to K3	2	K1&K2	1	K2	2(K2&K2)	1(K3)
4	CO4	Up to K5	2	K1&K2	1	K2	2(K4&K4)	1(K5)
5	CO5	Up to K4	2	K1&K2	1	K2	2(K3&K3)	1(K4)
No. of Questions to be Asked			<b>10</b>		<b>5</b>		<b>10</b>	<b>5</b>
No. of Questions to be answered			<b>10</b>		<b>5</b>		<b>5</b>	<b>3</b>
Marks for each question			<b>1</b>		<b>2</b>		<b>5</b>	<b>10</b>
Total Marks for each section			<b>10</b>		<b>10</b>		<b>25</b>	<b>30</b>

**(Figures in parenthesis denotes, questions should be asked with the given K level)**

**Distribution of Marks with K Level**

K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D ( Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5		-	-	5	4.16	<b>50</b>
K2	5	10	20	10	45	45.83	
K3	-	-	20	20	40	29.16	<b>29</b>
K4	-	-	10	10	20	12.5	<b>13</b>
K5	-	-	-	10	10	8.33	<b>8</b>
Marks	<b>10</b>	<b>10</b>	<b>50</b>	<b>50</b>	<b>120</b>	<b>100</b>	<b>100</b>

**NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.**

**Summative Examinations - Question Paper – Format**

<b>Section A (Multiple Choice Questions)</b>			
<b>Answer All Questions</b>			<b>(10x1=10 marks)</b>
<b>Q. No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
<b>Section B (Short Answers)</b>			
<b>Answer All Questions</b>			<b>(5x2=10 marks)</b>
<b>Q. No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
11	CO1	K2	
12	CO2	K2	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
<b>Section C (Either/Or Type)</b>			
<b>Answer All Questions</b>			<b>(5 x 5 = 25 marks)</b>
<b>Q. No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
16) a	CO1	K3	
16) b	CO1	K3	
17) a	CO2	K2	
17) b	CO2	K2	
18) a	CO3	K2	
18) b	CO3	K2	
19) a	CO4	K4	
19) b	CO4	K4	
20) a	CO5	K3	
20) b	CO5	K3	
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels</b>			
<b>Section D (Open Choice)</b>			
<b>Answer Any Three questions</b>			<b>(3x10=30 marks)</b>
<b>Q. No</b>	<b>CO</b>	<b>K Level</b>	<b>Questions</b>
21	CO1	K3	
22	CO2	K2	
23	CO3	K3	
24	CO4	K5	
25	CO5	K4	