

# B.COM, CORPORATE SECRETARYSHIP

## Syllabus

Program Code: UCP

2021-2022 onwards



**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 Corporate Secretaryship degree course must have the higher secondary education, (should have studied commerce and Accountancy in HSC) of the Government of Tamil Nadu or 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 / Company Secretarial Practice and Modern Office Management

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**

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

The components for continuous internal assessment are:

### Part –A

Four multiple choice questions (answer all) 4 x 01= 04 Marks

### Part –B

Three short answers questions (answer all) 3 x 02= 06 Marks

### Part –C

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

### Part –D

Two questions out of three 1 x 10 =10 Marks

Total

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

The components for continuous internal assessment are:

(60 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 Papers / NME:**

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

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

**45 MCQs will be asked for each internal assessment tests (45 x 1=45 Marks) 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=75 Marks)**

**(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 each internal assessment tests (45 x 1=45 Marks) and converted for 15 marks**

Two tests and their average	--	15 marks
Project	--	10 marks
		-----
Total		25 Marks
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### **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=75 Marks)**

**(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

**Pattern of the Question Paper for (Internal Examination & Summative Examination)**

Internal Examinations    - - 40 Marks

Summative Examinations - - 60 Marks

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**100**

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**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 build competent Professionals of company secretaries with quality education, relevant knowledge, skills and training of corporate secretaryship through the collaborative techniques with industries and professional bodies like CMA, ICSI and ICAI.

### **Mission**

1. To be a leader in the development of professionals in corporate governance.
2. To build in eligible candidates competent understanding of the overall functioning of industries and businesses.
3. To train the candidates in areas of corporate secretaryship and laws relating to companies.
4. To train the candidates in the various areas of administrative support and business development.
5. To explore and develop the entrepreneurial and leadership potential of the students.

### **The 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>2</b>	(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	Problem analysis
<b>3</b>	(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.	Investigation
<b>6</b>	(Team) Individual and teamwork: An ability to work effectively as a member and leader in teams, preferably in a multi-disciplinary setting.	Individual and teamwork
<b>7</b>	(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.	Communication skills
<b>8</b>	(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.	Professionalism
<b>10</b>	(Ethics) Ethics and equity: An ability to apply professional ethics, accountability, and equity.	Ethics and equity
<b>11</b>	(Econ.) Economics and project management: An ability to appropriately incorporate economics and business practices including project, risk, and	Economics and project

	change management into the practice of engineering and to understand their limitations.	management
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	Life-long learning

#### PROGRAM EDUCATIONAL OBJECTIVES (PEOs)

<b>PEO1:</b>	Acquire and enhance accounting skills and to attain professional expertise by being competent, creative and ever ready to accept new and Challenging roles in Industry and Academics.
<b>PEO2:</b>	Specialize in the courses and have practical exposures which would equip them to face the modern-day challenges in commerce as well as the Secretarial field.
<b>PEO3:</b>	Develop team spirit, enrich themselves with soft skills and adaptChanges throughout their professional career.
<b>PEO4:</b>	Absorb the entrepreneurial traits in order to embrace innovative opportunities by applying emerging technology, leadership in the process of startup business.
<b>PEO5:</b>	Possesses good communicative skill, computer skills and to ethical values to meet societal needs.
<b>PEO6:</b>	Prepare young and capable company secretaries and professional for managing corporate organization efficiently.

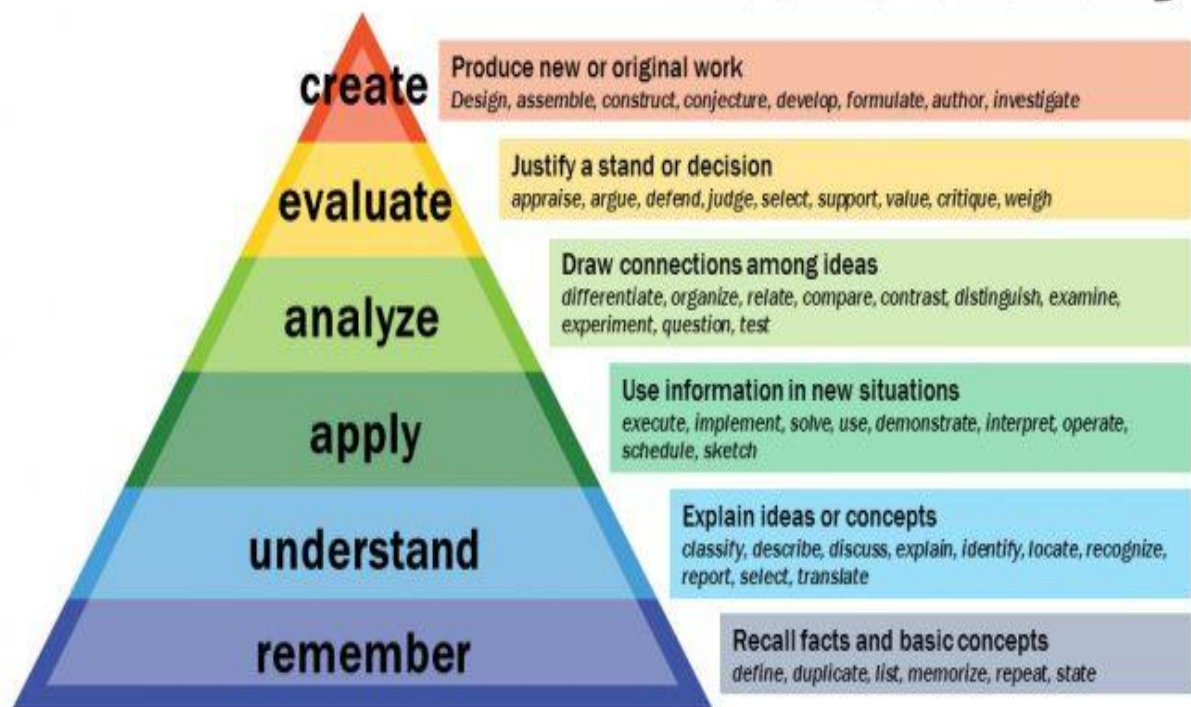
PO NO	PROGRAMME OUTCOMES (POs)	
<b>At the end of the programme, the students will be able to</b>		
<b>PO – 1</b>	Integrate the academic abilities and expertise gained from the study of humanities and arts and other similar fields, and gains requisite scope and breadth for a transdisciplinary context.	<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>	To prepare learners to face modern day challenges in the corporate world by providing practical exposure.
<b>PSO2:</b>	To acquire an in – depth grounding in the fundamentals of Accounts, Commerce, Finance, Management, Law, Entrepreneurial Development and Income Tax.
<b>PSO3:</b>	To develop the young entrepreneurs with the knowledge of RBI, SEBI, MSME and business ethics.
<b>PSO4:</b>	To enable the students to enter accounting voucher entries including advance voucher entries, reconcile bank statement, accrual adjustments, and also print financial statements, etc. in Tally ERP.9 and to prepare tax forms for individuals and sole proprietorship.
<b>PSO5:</b>	To build in eligible candidates’ competent understanding of the overall functioning of industries and businesses.
<b>PSO6:</b>	Be an active member of a corporate team with leadership attitude.

# Bloom's Taxonomy



**MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous), MADURAI**  
**CORPORATE SECRETARYSHIP CURRICULUM**

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

<b>FIRST SEMESTER</b>						
				<b>Maximum Marks</b>		
<b>Part - I</b>	<b>Tamil / Alternate Course</b>	<b>Hrs</b>	<b>Credit</b>	<b>Int</b>	<b>Ext</b>	<b>Total</b>
21UTAG11	இக்காலக் கவிதையும் நாடகமும்	6	3	25	75	100
<b>Part - II</b>	<b>English</b>					
21UENG11	Communicative English – I	6	3	25	75	100
<b>Part - III</b>	<b>Core Course</b>					
21UCPC11	Fundamentals of Accounting	5	4	25	75	100
21UCPC12	Principles of Management	4	4	25	75	100
<b>Part III</b>	<b>Allied course</b>					
21UCPA11	Business Economics	5	4	25	75	100
<b>Part IV</b>	<b>Skill Based Course</b>					
21UCPSP1	Accounting Software (Practical)	2	2	40	60	100
<b>Part IV</b>	<b>Mandatory Course</b>					
21UEVG11	Environmental Studies	2	2	25	75	100
	<b>Total</b>	<b>30</b>	<b>22</b>	<b>190</b>	<b>510</b>	<b>700</b>
<b>SECOND SEMESTER</b>						
<b>Part I</b>	<b>Tamil / Alternate Course</b>					
21UTAG21	இடைக்கால இலக்கியமும் சிறுகதையும்	6	3	25	75	100
<b>Part - II</b>	<b>English</b>					
21UENG21	Communicate English - II	6	3	25	75	100
<b>Part - III</b>	<b>Core Courses</b>					
21UCPC21	Advanced Financial Accounting	5	4	25	75	100
21UCPC22	Industrial Law	4	4	25	75	100
<b>Part III</b>	<b>Allied course</b>					
21UCPA21	Modern Banking Practices	5	4	25	75	100
<b>Part IV</b>	<b>Skill Based Course</b>					
21UCPSP2	Computer Application in Business (Practical)	2	2	40	60	100
<b>Part IV</b>	<b>Mandatory Course</b>					
21UVLG21	Value Education	2	2	25	75	100
	<b>Total</b>	<b>30</b>	<b>22</b>	<b>190</b>	<b>510</b>	<b>700</b>

<b>THIRD SEMESTER</b>						
<b>Part I</b>	<b>Tamil / Alternate Course</b>					
21UTAG31	காப்பிய இலக்கியமும் உரைநடையும்	6	3	25	75	100
<b>Part - II</b>	<b>English</b>					
21UENG31	Communicative English - III	6	3	25	75	100
<b>Part - III</b>	<b>Core Courses</b>					
21UCPC31	Special Accounting	5	5	25	75	100
21UCPC32	Company Law	5	5	25	75	100
<b>Part III</b>	<b>Allied course</b>					
21UCPA31	Cost Accounting	4	4	25	75	100
<b>Part IV</b>	<b>Skill Based Course</b>					
21UCPS31	Personality Enrichment	2	2	25	75	100
<b>Part IV</b>	<b>Non Major Elective</b>					
21UCPN31	Fundamentals of Company Law	2	2	25	75	100
	<b>Total</b>	<b>30</b>	<b>24</b>	<b>175</b>	<b>525</b>	<b>700</b>
<b>FOURTH SEMESTER</b>						
<b>Part I</b>	<b>Tamil / Alternate Course</b>					
21UTAG41	பண்டைய இலக்கியமும் புதினமும்	6	3	25	75	100
<b>Part - II</b>	<b>English</b>					
21UENG41	Communicative English - IV	6	3	25	75	100
<b>Part - III</b>	<b>Core Courses</b>					
21UCPC41	Company Secretarial Practice	5	5	25	75	100
21UCPC42	Management Accounting	5	5	25	75	100
<b>Part III</b>	<b>Allied course</b>					
21UCPA41	Financial Markets and Services	4	4	25	75	100
<b>Part IV</b>	<b>Skill Based Course</b>					
21UCPS41	Managerial Skills	2	2	25	75	100
<b>Part IV</b>	<b>Non Major Elective</b>					
21UCPN41	Introduction to Secretarial Practice	2	2	25	75	100
<b>Part V</b>	<b>Extension Activities</b>					
21UEAG40 - 21UEAG49	NSS, NCC, YRC	-	1	40	60	100
	<b>Total</b>	<b>30</b>	<b>25</b>	<b>215</b>	<b>585</b>	<b>800</b>

<b>FIFTH SEMESTER</b>						
<b>Part - III</b>	<b>Core Courses</b>					
21UCPC51	Direct Taxes	6	4	25	75	100
21UCPC52	Secretarial Audit	6	4	25	75	100
21UCPC53	Corporate Accounting	6	4	25	75	100
<b>Part III</b>	<b>Core Elective I</b>					
21UCPE51	Financial Management	5	5	25	75	100
21UCPE52	Human Resource Management					
21UCPE53	Business Environment					
<b>Part III</b>	<b>Core Elective II</b>					
21UCPE54	Economic and Other legislation	5	5	25	75	100
21UCPE55	Securities Laws and Capital Markets					
21UCPE56	Corporate Social responsibilities					
<b>Part IV</b>	<b>Skill Based Course</b>					
21UCPS51	Intellectual Property Rights	2	2	25	75	100
	<b>Total</b>	<b>30</b>	<b>24</b>	<b>150</b>	<b>450</b>	<b>600</b>
<b>SIXTH SEMESTER</b>						
<b>Part - III</b>	<b>Core Courses</b>					
21UCPC61	Income Tax Law and Practice	6	4	25	75	100
21UCPC62	Advanced Corporate Accounting	6	3	25	75	100
21UCPPR1	Project and Viva - Voce	6	4	40	60	100
<b>Part III</b>	<b>Core Elective I</b>					
21UCPE61	Business Mathematics	5	5	25	75	100
21UCPE62	Entrepreneurship Development					
21UCPE63	Corporate Compliance Management					
<b>Part III</b>	<b>Core Elective II</b>					
21UCPE64	Corporate Governance	5	5	25	75	100
21UCPE65	GST and Customs Law					
21UCPE66	General Laws					
<b>Part IV</b>	<b>Skill Based Course</b>					
21UCPS61	Office Management	2	2	25	75	100
	<b>Total</b>	<b>30</b>	<b>23</b>	<b>165</b>	<b>435</b>	<b>600</b>
	<b>Grand Total</b>	<b>180</b>	<b>140</b>	<b>1085</b>	<b>3015</b>	<b>4100</b>

# FIRST SEMESTER



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

<b>Course Name</b>	FUNDAMENTALS OF ACCOUNTING			
<b>Course Code</b>	21UCPC11	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	Core	5	-	4
<b>Nature of course:</b>	EMPLOYABILITY	✓	SKILL ORIENTED	✓
			ENTREPRENURSHIP	
<b>Course Objectives:</b>				
<ol style="list-style-type: none"> <li>To familiarize with the fundamental aspects of financial accounting and prepare final accounts and balance sheets.</li> <li>To inculcate skills in preparing their application to different practical situations to gain the ability to solve the problems</li> <li>To understand the procedures and methods of providing depreciation as per AS 06 from accounting perspective.</li> <li>To prepare the trading accounting, profit and loss account and balance sheet.</li> <li>To understand the procedures and methods of calculate the average due date and account current</li> </ol>				
<b>Unit: I</b>	<b>Introduction to Accounting</b>			<b>15</b>
Fundamentals of book keeping – Meaning – definitions - uses - single entry Vs double entry - Advantages and Disadvantages - Accounting concepts and conventions – Accounting cycle - Journal – Ledger – Subsidiary books – Trial balance - Errors and rectification.				
<b>Unit: II</b>	<b>Bank Reconciliation Statement</b>			<b>15</b>
Need - Meaning - Causes for differences between cash book and pass book – Method of preparation of Bank reconciliation statement- Proforma – Bank balance to be shown in balance sheet.				
<b>Unit: III</b>	<b>Depreciation</b>			<b>15</b>
Accounting for depreciation – Need for and significance of depreciation, methods of providing depreciation – Reserves and provisions - Straight Line Method - Written Down Value Method - Annuity Method.				
<b>Unit: IV</b>	<b>Final Accounts</b>			<b>15</b>
Introduction –Manufacturing Account –Trading Account - Profit and Loss account - Balance sheet- Adjustments – outstanding expenses – prepaid expenses – provision for depreciation – provision for bad and doubtful debts.				
<b>Unit: V</b>	<b>Average Due Date and Account Current</b>			<b>15</b>
<b>Average Due Date</b>				
Meaning – Basic types of problems – Where amount is lent in different installments - Determination of due date - Average Due Date as basis for calculation of interest – Interest on				

Drawings of partners - where the amount is lent in a single installments.

**Account Current**

Meaning – Definition - Procedure for calculating days of interest – Points to remember regarding counting of days - Preparation of account current – Product Method-Red-Ink interest – Interest Table Method - Daily Balance Method - Epoque Method –Varying rates of interest.

**Total Lecture Hours**    **75 Hrs**

**Books for Study:**

1. S.P. Jain and K.L. Narang, Advanced Accountancy -II, Kalyani Publishers, New Delhi, 2014.

**Books for References:**

1. T.S. Reddy and A. Murthy, Corporate Accounting, Margham Publications, Chennai, 2018.
2. M.A. Arulanandam & K.S. Raman, “*Advanced Accountancy*” Vol-I, Sixth Edition, 2015, Himalaya Publishing House, Mumbai.
3. R.S.N. Pillai, Bagavathi & S. Uma, “*Fundamentals of Advanced Accountancy*”, Third Edition, 2015, S. Chand, New Delhi.
4. R.L.Gupta and M.Radaswamy, Corporate Accounting, Sultan Chand Publisher, Kolkatta,2013.
5. N. Maheshwari& Suneel Maheshwari, “*Financial Accounting*”, Fifth Edition, 2012, Vikas Publishing House.

**Web Resources:**

1. [https://www.cerritos.edu/dljohnson/ includes/docs/ACCT\\_101\\_Chapter\\_1\\_Handout.pdf](https://www.cerritos.edu/dljohnson/includes/docs/ACCT_101_Chapter_1_Handout.pdf)
2. [https://icmai.in/upload/Students/Syllabus-2012/Study\\_Material\\_New/Foundation-Paper2-Revised.pdf](https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper2-Revised.pdf)
3. <https://www.youtube.com/watch?v=gOtOcdZfMFM>

<b>Course Outcomes</b>		<b>K Level</b>
<b>CO1:</b>	Gain working knowledge of principles, procedure, Rectify Errors, and Preparation of Trial Balance.	Up to K3
<b>CO2:</b>	Prepare BRS, and bills of exchange	Up to K3
<b>CO3:</b>	Calculate Depreciation.	Up to K4
<b>CO4:</b>	Prepare the final accounts of sole traders	Up to K4
<b>CO5:</b>	Prepare the accounts of average due date and account current	Up to K4

**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	2	3	3	3	3

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

**LESSON PLAN**

<b>Unit</b>	<b>Fundamentals of Accounting</b>	<b>Hrs</b>	<b>Pedagogy</b>
<b>I</b>	<b>Introduction to Accounting</b> - Fundamentals of book keeping – Accounting concepts and conventions –Journal – Ledger – Subsidiary books – Trial balance - Errors and rectification.	<b>15</b>	<b>L / PPT / Group Discussion</b>
<b>II</b>	<b>Bank Reconciliation Statement</b> - Need-Meaning- Causes for differences between cash book and pass book – Method of preparation of bank reconciliation statement- Performa – Bank balance to be shown in balance sheet.	<b>15</b>	<b>L/Chalk and Talk /PPT</b>
<b>III</b>	<b>Depreciation</b> - Accounting for depreciation – Need for and significance of depreciation, methods of providing depreciation – Reserves and provisions- Straight Line Method-Written Down Value Method - Annuity Method.	<b>15</b>	<b>L/Chalk and Talk /</b>
<b>IV</b>	Introduction –Manufacturing Account –Trading Account - Profit and Loss account - Balance sheet- Adjustments – outstanding expenses – prepaid expenses – provision for depreciation – provision for bad and doubtful debts.	<b>15</b>	<b>L / PPT</b>
<b>V</b>	<b>Average Due Date</b> Meaning – Basic types of problems – Where amount is lent in different installments - Determination of due date-Average Due Date as basis for calculation of interest – Interest on Drawings of partners - where the amount is lent in a single installments. <b>Account Current</b> Meaning – Definition - Procedure for calculating days of interest – Points to remember regarding counting of days-Preparation of account current – Product Method-Red-Ink interest – Interest Table Method - Daily Balance Method-Epoque Method – Varying rates of interest.	<b>15</b>	<b>L/Chalk and Talk</b>
	<b>Total Hours</b>	<b>75</b>	

**Course Designed by:**

**Dr.G.Sai Mohana, Head & Assistant Professor,**

**Dr. G.Manimuthu, 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 AI	CO1	Up to K3	2	K1,K2	1	K2	2(K2&K2)	1(K2)
	CO2	Up to K3	2	K1,K2	2	K2	2(K3&K3)	1 (K3)
CI AII	CO3	Up to K4	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 Marks for each section	4		6		10	10

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	60
	K2	2	6	10	10	28	56	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	-	-	-	-
	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	-	-	-	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 K3	2	K1,K2	1	K1	2(K3&K3)	1 (K3)
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 K4	2	K1,K2	1	K2	2(K3&K3)	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)	Consolid ated %
K1	5	4	-	-	9	7.5	25
K2	5	6	10	-	21	17.5	
K3	-	-	40	20	60	50	50
K4	-	-	-	30	30	25	25
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	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	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	K3	
23	CO3	K4	
24	CO4	K4	
25	CO5	K4	



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

<b>Course Name</b>	<b>PRINCIPLES OF MANAGEMENT</b>				
<b>Course Code</b>	<b>21UCPC12</b>	<b>L</b>	<b>P</b>	<b>C</b>	
<b>Category</b>	<b>Core</b>	<b>4</b>	<b>-</b>	<b>4</b>	
<b>Nature of course:</b>	<b>EMPLOYABILITY</b> ✓	<b>SKILL ORIENTED</b> ✓	<b>ENTREPRENURSHIP</b>		
<b>Course Objectives:</b>					
<ol style="list-style-type: none"> <li>1. To outline the fundamental activities of managers</li> <li>2. To explain the basic concepts, principles and theories of management</li> <li>3. To examine the broad functions of management</li> <li>4. To identify the contemporary issues and challenges in the field of management</li> <li>5. To identify ethical workplace practices</li> </ol>					
<b>Unit: I</b>	<b>Introduction To Management :</b>				<b>12</b>
Meaning - Definition - Features - Functions of Management - Importance of management - Administration and Management - Management contribution by Henry Fayol - F. W. Taylor - Elton Mayo.					
<b>Unit: II</b>	<b>Planning And Decision Making :</b>				<b>12</b>
Meaning - Definition - Characteristics - objectives - Types of plan - planning process - Advantages - Limitations. Decision making - meaning, role, types, steps, factors & conditions - MBO.					
<b>Unit: III</b>	<b>Organizing And Staffing :</b>				<b>12</b>
Meaning - Structure - Principles and techniques - Span of management - organizational structure (Line and Staff and functional - Organizational charts) . Staffing - recruitment - Selection - Placement- Training - Remuneration & incentives - Promotion and appraisal.					
<b>Unit: IV</b>	<b>Directing :</b>				<b>12</b>
Directing - definition - Characteristics – objectives - importance - Communication - Functions - Process - Barriers to effective Communication - Motivation - Theories of motivation - Leadership Theories - Types and style of leadership – Co-ordination.					
<b>Unit: V</b>	<b>Controlling :</b>				<b>12</b>
Meaning - definition of control - characteristics of control - importance of control - stages in the control process - requisites of effective control and controlling techniques- control and performance - direct and preventive control - Essential elements of control system and significance. Traditional and modern techniques of control - PERT & CPM (Theory only).					
<b>Total Lecture Hours</b>					<b>60 Hrs</b>
<b>Books for Study:</b>					

1. Principles and Practice of Management, L.M...Prasad, Published by Sultan Chand & Sons, 2015.
2. Peter F Drucker, Practice of Management, Mercury Books, London.
3. Shashi K. Gupta, Principles of Management, Kalyani Publishers

**Books for References:**

1. Principles of Management, T.Ramasamy, Himalaya Publishing House, 2014
2. George Terry, Principles of Management, Richard D. Irwin.
3. Newman, Summer, and Gilbert, Management, PHI.

**Web Resources:**

1. <https://ncert.nic.in/textbook/pdf/lebs102.pdf>
2. <https://www.lsracheja.org/wp-content/uploads/2019/09/FYBMS-Principles-of-magt-.pdf>
3. <https://www.youtube.com/watch?v=7XGmIir35IE>

Course Outcomes		K Level
<b>CO1:</b>	Enable the contributions, Principles and functions of management	Upto K3
<b>CO2:</b>	Familiarize with the techniques used to effective planning and organizing of the company.	Upto K3
<b>CO3:</b>	Provide opportunities to apply the general functions of management in day -to-day managerial Practice.	Upto K4
<b>CO4:</b>	Analyze the functions of directing and how to control the business effectively.	Upto K4
<b>CO5:</b>	Understand the scope and objectives controlling, importance and stages in the control process.	Upto K4

**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>1</b>	<b>3</b>	<b>3</b>
<b>CO 2</b>	<b>1</b>	<b>3</b>	<b>2</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>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>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>

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

**LESSON PLAN**

<b>Unit</b>	<b>Principles of Management</b>	<b>Hrs</b>	<b>Pedagogy</b>
<b>I</b>	<b>Introduction To Management:</b> Meaning - Definition - Features - Functions of Management - Importance of management - Administration and Management - Management contribution by Henry Fayol - F. W. Taylor - Elton Mayo.	<b>12</b>	<b>L/PPT/Chalk and Talk/Group Discussion</b>
<b>II</b>	<b>Planning And Decision Making:</b> Meaning - Definition - Characteristics - objectives - Types of plan - planning process - Advantages - Limitations. Decision making - meaning, role, types, steps, factors & conditions - MBO.	<b>12</b>	<b>L/PPT/Chalk and Talk/Group Discussion</b>
<b>III</b>	<b>Organizing And Staffing:</b> Meaning - Structure - Principles and techniques - Span of management - organizational structure (Line and Staff and functional - Organizational charts). Staffing - recruitment - Selection – Placement - Training - Remuneration & incentives - Promotion and appraisal.	<b>12</b>	<b>L/PPT/Chalk and Talk/Group Discussion</b>
<b>IV</b>	<b>Directing:</b> Directing - definition - Characteristics – objectives - importance - Communication - Functions - Process - Barriers to effective Communication - Motivation - Theories of motivation - Leadership Theories - Types and style of leadership - Coordination.	<b>12</b>	<b>L/PPT/Chalk and Talk/Group Discussion</b>
<b>V</b>	<b>Controlling:</b> Meaning - definition of control - characteristics of control - importance of control- stages in the control process - requisites of effective control and controlling techniques - control and performance- direct and preventive control - Essential elements of control system and significance. Traditional and modern techniques of control - PERT & CPM (Theory only).	<b>12</b>	<b>L/PPT/Chalk and Talk/Group Discussion</b>
	<b>Total</b>	<b>60</b>	

**Course Designed by:**

**Dr.G.Sai Mohana, Head & Assistant Professor,**

**Mr. U. Harisuthan , 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 AI	CO1	Up to K3	2	K1,K2	1	K2	2(K2&K2)	1(K3)
	CO2	Up to K3	2	K1,K2	2	K2	2(K3&K3)	1(K2)
CI AII	CO3	Up to K4	2	K1,K2	1	K2	2(K3&K3)	1 (K4)
	CO4	Up to K4	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

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	60
	K2	2	6	10	10	28	56	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	-	-	-	-
	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	-	-	-	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 K3	2	K1,K2	1	K1	2(K3&K3)	1 (K3)
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 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)	Consolid ated %
K1	5	4	-	-	9	7.5	25
K2	5	6	10	-	21	17.5	
K3	-	-	40	20	60	50	50
K4	-	-	-	30	30	25	25
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>
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	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	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	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	K3	
23	CO3	K4	
24	CO4	K4	
25	CO5	K4	



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

<b>Course Name</b>	<b>BUSINESS ECONOMICS</b>				
<b>Course Code</b>	21UCPA11	<b>L</b>	<b>P</b>	<b>C</b>	
<b>Category</b>	Allied	5	-	4	
<b>Nature of course:</b>	EMPLOYABILITY	✓	SKILL ORIENTED	✓	ENTREPRENURSHIP
<b>Course Objectives:</b>					
<ol style="list-style-type: none"> <li>1. To understand the fundamental concepts of business economics.</li> <li>2. To identify the factors influencing elasticity of demand.</li> <li>3. To analyze the various approaches of demand forecasting.</li> <li>4. To study the Market Morphology and the Price determination.</li> <li>5. To make the students to understand the evaluation of break –even analysis.</li> </ol>					
<b>Unit: I</b>	<b>Basics of Business Economics:</b>				<b>15</b>
Business Economics: Meaning – Definition – Nature, Scope and Uses – Difference between Economics and Business Economics – Objectives of a Modern Business Firm – Role and Responsibilities of Business Economists					
<b>Unit: II</b>	<b>Demand and Supply Conditions:</b>				<b>15</b>
Law of demand – Law of Supply – Criticisms –factors Influencing demand and supply – Elasticity of Demand: Meaning – Types Uses – Factors determining Elasticity of Demand.					
<b>Unit: III</b>	<b>Demand Forecasting:</b>				<b>15</b>
Meaning –Types of Forecasting –Need –Importance – Methods – Durable, Non-Durable goods – Determinants of Demand Forecasting - Forecasting Demand for a New Project.					
<b>Unit: IV</b>	<b>Pricing Methods:</b>				<b>15</b>
Pricing Methods: Marginal Cost Pricing – Full Cost Pricing – Going Rate Pricing – Customary Pricing – Dual Price – Skimming Pricing – Penetration Pricing - Discriminating Pricing - Differential Pricing – Peak Load Pricing.					
<b>Unit: V</b>	<b>Profit Planning:</b>				<b>15</b>
Profit Planning: Meaning – Types (Normal and Abnormal Profit, Accounting Profit Vs Economic Profit) Break-Even Analysis: Meaning – Assumptions - Determination of Break-Even-Point- Uses and Limitations.					
<b>Total Lecture Hours</b>					<b>60 Hrs</b>
<b>Books for Study:</b>					
<ol style="list-style-type: none"> <li>1. R.Cauvery, Sudhenayak, Girija and Meenakshi, Managerial Economics, S.Chand and Company Ltd, New Delhi, First Revised, 2010.</li> <li>2. M.John Kennedy, Micro Economics, Himalaya Publishing House, Mumbai, Reprint, 2010.</li> <li>3. N.Srinivasan, Managerial Economics, Meenakshi Pathippagam, Madurai, Reprint,2015.</li> </ol>					

**Books for References:**

1. P.N.Reddy and H.R.Appannaiah, Essentials of Managerial Economics, Himalaya Publishing House, Mumbai, 1996.
2. P.N.Chopra, Managerial Economics, Kalyani Publications, New Delhi, 2009.
3. G.S.Gupta, Managerial Economics, Tata McGraw-Hill Publishing House Limited, New Delhi, 24thReprint, 2005.

**Web Resources:**

1. [https://www.icsi.edu/media/website/Business%20Economics%20\(FndProg\).pdf](https://www.icsi.edu/media/website/Business%20Economics%20(FndProg).pdf)
2. <https://www.icsi.edu/WebModules/BUSINESS%20ECONOMICS.pdf>
3. <https://www.youtube.com/watch?v=JNdQVPEVURU>

<b>Course Outcomes</b>		<b>K Level</b>
<b>CO1:</b>	Familiarize with the basic concepts of Business Economics.	Up to K3
<b>CO2:</b>	Compare and analyze the Law of Demand and Supply.	Up to K3
<b>CO3:</b>	Synthesize the various approaches of Demand Forecasting.	Up to K4
<b>CO4:</b>	Analyze Market Morphology and the Price determination.	Up to K4
<b>CO5:</b>	Correlate the Cost and Price Functionalities.	Up to K4

**CO & PO Mapping:**

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

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

**LESSON PLAN**

<b>Unit</b>	<b>Business Economics</b>	<b>Hrs</b>	<b>Pedagogy</b>
<b>I</b>	<b>Basics of Business Economics :</b> Business Economics: Meaning – Definition – Nature, Scope and Uses – Difference between Economics and Business Economics – Objectives of a Modern Business Firm – Role and Responsibilities of Business Economists	<b>15</b>	<b>L/PPT/Chalk and Talk/Group Discussion</b>
<b>II</b>	<b>Demand and Supply Conditions:</b> Law of demand – Law of Supply – Criticisms – factors Influencing demand and supply – Elasticity of Demand: Meaning – Types Uses – Factors determining Elasticity of Demand.	<b>15</b>	<b>L/PPT/Chalk and Talk/Group Discussion</b>
<b>III</b>	<b>Demand Forecasting:</b> Meaning –Types of Forecasting – Need – Importance – Methods – Durable, Non-Durable goods – Determinants of Demand Forecasting - Forecasting Demand for a New Project.	<b>15</b>	<b>L/PPT/Chalk and Talk/Group Discussion</b>
<b>IV</b>	<b>Pricing Methods:</b> Pricing Methods: Marginal Cost Pricing – Full Cost Pricing – Going Rate Pricing – Customary Pricing – Dual Price – Skimming Pricing – Penetration Pricing - Discriminating Pricing - Differential Pricing – Peak Load Pricing	<b>15</b>	<b>L/PPT/Chalk and Talk/Group Discussion</b>
<b>V</b>	<b>Profit Planning:</b> Profit Planning: Meaning – Types (Normal and Abnormal Profit, Accounting Profit Vs Economic Profit) Break-Even Analysis: Meaning – Assumptions - Determination of Break-Even-Point - Uses and Limitations.	<b>15</b>	<b>L/PPT/Chalk and Talk/Group Discussion</b>
	<b>Total Hours</b>	<b>75</b>	

**Course Designed by:**

**Mrs.K.Anusuya**, Assistant Professor,

**Mrs. M.Nathiya**, 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 AI	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 (K4)
CI AII	CO3	Up to K4	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 Marks for each section	4		6		10	10

**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	<b>40</b>
	K2	2	6	10		18	36	
	K3	-	-	10	10	20	40	
	K4	-	-	-	10	10	20	
	Marks	4	6	20	20	50	100	
CIA II	K1	2	-	-	-	2	4	<b>40</b>
	K2	2	6	10	-	18	36	
	K3	-	-	10	10	20	40	
	K4	-	-	-	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 K3	2	K1,K2	1	K1	2(K2&K2)	1(K3)
2	CO2	Up to K3	2	K1,K2	1	K1	2(K3&K3)	1 (K3)
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 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)	Consolid ated %
K1	5	4	-	-	9	7.5	<b>25</b>
K2	5	6	10	-	21	17.5	
K3	-	-	40	20	60	50	<b>50</b>
K4	-	-	-	30	30	25	<b>25</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	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	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	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	K3	
23	CO3	K4	
24	CO4	K4	
25	CO5	K4	



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

<b>Course Name</b>	<b>ACCOUNTING SOFTWARE (PRACTICAL)</b>				
<b>Course Code</b>	<b>21UCPSP1</b>	<b>L</b>	<b>P</b>	<b>C</b>	
<b>Category</b>	<b>Skill Based</b>	-	2	2	
<b>Nature of course:</b>	<b>EMPLOYABILITY</b>	✓	<b>SKILL ORIENTED</b>	✓	<b>ENTREPRENURSHIP</b>
<b>Course Objectives:</b>					
<ol style="list-style-type: none"> <li>1. To provide basic knowledge of computerized accounting to deserving students under self – learning mode.</li> <li>2. To know the preparation of budget and vouchers</li> <li>3. To process purchase orders, sales order and salary payment</li> <li>4. To prepare the final accounts with GST</li> <li>5. To calculate various interest rates and to prepare financial reports</li> </ol>					
<b>Unit: I</b>	<b>Interface and Company Management</b>				<b>6</b>
Introduction to Tally ERP9 - Creating a Company – Altering and Deleting company – Data Security: - Multi Language, Export, Import, Backup and Restore: - Ledgers - Creation Single and multiple - Group – Altering – deleting.					
<b>Unit: II</b>	<b>Vouchers</b>				<b>6</b>
Voucher Types - Day Book: Day Book Reports - Altering and Deleting Transactions, Cheque Printing: CTS Cheque Printing System, Masters : Inventory: Understanding Inventory - Integrating Accounts and Inventory - Stock Group - Godown and Locations - Stock Category - Units of Measure - Stock Items - Manual Stock Valuation without Inventory					
<b>Unit: III</b>	<b>Purchase Order processing</b>				<b>6</b>
Purchase Order Process - Sales Order Processing - Debit and Credit Notes, Bank Reconciliation - Manufacturing Vouchers: Bills of Materials - Job Costing, Tax Deducted at Source (TDS): Introduction - Creating - Payment - Tax Reports and Forms, Payroll Accounting.					
<b>Unit: IV</b>	<b>Goods and Services Tax (GST)</b>				<b>6</b>
Activating Tally in GST – Introduction - GST Taxes & Invoices - Creating GST Masters in Tally.					
<b>Unit: V</b>	<b>Interest Calculations (Auto Mode)</b>				<b>6</b>
Interest Calculations - Point of Sales - Budgets and Controls: Budget Masters and Configurations - Budget Reporting and Analysis - Cost Centers and Cost Categories: Purchase and Sales Reporting- Analyzing Debit and Credit Note - Overdue Payables and Receivables - Outstanding Reports and Printing, Stock Analysis and Reports – Financial Reports - Printing Reports – Miscellaneous - Duplicating Entries - Split Company Data - Merge Tally Companies, Shortcut Keys.					
<b>Total Lecture Hours</b>					<b>30 Hrs</b>
<b>Note:</b> Ratio of Internal and External will be 40% and 60% respectively (100% Practical)					
<b>Books for Study:</b>					
1. Dr. P. Rizwan Ahmed, Tally ERP 9, Margham Publications, 2016.					
<b>Books for References:</b>					
1. Dr. Namrata Agrawal (2017), <i>Tally 9</i> , Dream Tech Press, New Delhi					



2. S. Palanivel (2008), *Tally – Accounting Software, Margham Publications, Chennai (Reprint 2019)*

**Web Resources:**

1. <https://youtu.be/JP-Xc8zDNLE>
2. <https://youtu.be/slcOukcoEwg>
3. <https://youtu.be/vGhngWKxHUI>
4. [https://youtu.be/Nmaw\\_pjwVjU](https://youtu.be/Nmaw_pjwVjU)
5. <https://youtu.be/DfkpWUKjeRg>

Course Outcomes		K Level
<b>CO1:</b>	Prepare company name & various ledgers, individual & group wise and configure bills and vouchers Create and group various activities Accounting through TALLY	Up to K2
<b>CO2:</b>	Prepare day books rep RTS and master in stock entry and the inventory reports	Up to K3
<b>CO3:</b>	Handle the Posting t e vouchers through accounting package independently processing of purchase orders, sales order and salary payment	Up to K4
<b>CO4:</b>	Demonstrate and activate GST in preparation of accounting	Up to K3
<b>CO5:</b>	Do various interest rate calculations, reports and budgets	Up to K2

**CO & PO Mapping:**

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

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

**LESSON PLAN**

<b>Unit</b>	<b>Accounting Software (Practical)</b>	<b>Hrs</b>	<b>Pedagogy</b>
<b>I</b>	<b>Interface and Company Management:</b> Introduction to Tally ERP9 - Creating a Company – Altering and Deleting company – Data Security: - Multi Language, Export, Import, Backup and Restore: - Ledgers - Creation Single and multiple - Group – Altering – deleting.	<b>6</b>	<b>L/PPT/Chalk and Talk/Group Discussion</b>
<b>II</b>	<b>Voucher:</b> Voucher Types - Day Book: Day Book Reports - Altering and Deleting Transactions, Cheque Printing: CTS Cheque Printing System, Masters: Inventory: Understanding Inventory - Integrating Accounts and Inventory - Stock Group - Godown and Locations - Stock Category - Units of Measure - Stock Items - Manual Stock Valuation without Inventory.	<b>6</b>	<b>L/PPT/Chalk and Talk/Group Discussion</b>
<b>III</b>	<b>Purchase Order processing :</b> Purchase Order Process - Sales Order Processing - Debit and Credit Notes, Bank Reconciliation- Manufacturing Vouchers: Bills of Materials - Job Costing, Tax Deducted at Source (TDS): Introduction - Creating - Payment - Tax Reports and Forms, Payroll Accounting.	<b>6</b>	<b>L/PPT/Chalk and Talk/Group Discussion</b>
<b>IV</b>	<b>Goods and Services Tax (GST):</b> Activating Tally in GST – Introduction - GST Taxes & Invoices - Creating GST Masters in Tally.	<b>6</b>	<b>L/PPT/Chalk and Talk/Group Discussion</b>
<b>V</b>	<b>Interest Calculations (Auto Mode):</b> Interest Calculations - Point of Sales - Budgets and Controls: Budget Masters and Configurations - Budget Reporting and Analysis - Cost Centers and Cost Categories: Purchase and Sales Reporting- Analyzing Debit and Credit Note - Overdue Payables and Receivables - Outstanding Reports and Printing, Stock Analysis and Reports – Financial Reports - Printing Reports - Miscellaneous- Duplicating Entries - Split Company Data - Merge Tally Companies, Shortcut Keys.	<b>6</b>	<b>L/PPT/Chalk and Talk/Group Discussion</b>
	<b>Total Hours</b>	<b>30</b>	

**Course Designed by:**

**Dr.G.Manimuthu, Assistant Professor**

**Mr. U.Harisuthan, Assistant Professor**

# SECOND SEMESTER



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

<b>Course Name</b>	ADVANCED FINANCIAL ACCOUNTING					
<b>Course Code</b>	21UCPC21	<b>L</b>	<b>P</b>	<b>C</b>		
<b>Category</b>	Core	5	-	4		
<b>Nature of course:</b>	EMPLOYABILITY	✓	SKILL ORIENTED	✓	ENTREPRENURSHIP	
<b>Course Objectives:</b>						
<ol style="list-style-type: none"> <li>1. Recognize the uses to which a capital account is put.</li> <li>2. Describe the accounting for the various partnership-related transactions.</li> <li>3. Recognize the proper treatment of income taxes in a partnership.</li> <li>4. Specify the proper accounting treatment when a partner retires.</li> <li>5. Describe the process flow for partnership liquidation.</li> </ol>						
<b>Unit: I</b>	<b>Introduction</b>				<b>15</b>	
Partnership Accounts - Partnership Deed - Profit and Loss Appropriation Accounts - fixed Capital Account - Fluctuating capital account - Interest on capital - interest on drawings.						
<b>Unit: II</b>	<b>Admission of a Partner</b>				<b>15</b>	
Calculation of profit sharing ratio - revaluation of assets and liabilities - accounting treatment of Goodwill - Treatment of accumulated profits and losses - adjustment of Capital.						
<b>Unit: III</b>	<b>Retirement of a Partner</b>				<b>15</b>	
Gaining Ratio - Revaluation of Assets and liabilities - Treatment of Goodwill - Admission cum Retirement - Death of a partner - Treatment of Joint Life Policy						
<b>Unit: IV</b>	<b>Introduction to Accounting Standards:</b>				<b>15</b>	
Meaning - objectives - Need - Significance - International accounting Standard - Accounting standard in India : Scope and functions of accounting standards boards - Audited financial statement - Scope of accounting standards - Procedure for formulation and issuing accounting standards. Compliance with the accounting standards - Indian accounting standards - Applicability of Accounting Standards .						
<b>Unit: V</b>	<b>Basic of Accounting Standards</b>				<b>15</b>	
AS 1 Disclosure of Accounting Policies - AS 3 Cash Flow Statement - AS 5 net profit or loss for the period, prior period items and changes in Accounting Policies - AS 10 Accounting for fixed assets - AS 12 accounting for government Grants - AS 20 earnings per share - AS 22 accounting for taxes on income - AS 25 interim financial reporting .						
					<b>Total Lecture Hours</b>	<b>75 Hrs</b>
<b>Books for Study:</b>						
1. Reddy.T.S.and Murthy, Advanced accountancy, Margham Publisher, Chennai 2014.						

<b>Books for References:</b>	
<ol style="list-style-type: none"> <li>1. Gupta R.L. and Gupta V.K, Financial Accounting Volume1, Sultan Chand and Sons, 20104, New Delhi.</li> <li>2. Reddy.T.S.and Murthy, Corporate accountancy, Margham Publisher, Chennai 2014.</li> <li>3. Jian. S.P and Narang.K.L, Financial Accuting, Kalyani Publishers, 2014, New Delhi.</li> <li>4. Arulanandham M.A., &amp; Raman.K.S., Advanced accounting, Himalaya Publication House, Fourth Revised Edition, 1996 Mumbai.</li> </ol>	
<b>Web Resources:</b>	
<ol style="list-style-type: none"> <li>1. <a href="https://www.indiafilling.com">https://www.indiafilling.com</a></li> <li>2. <a href="https://www.icsi.edu">https://www.icsi.edu</a></li> <li>3. <a href="https://www.industries.cg.gov.in">https://www.industries.cg.gov.in</a></li> </ol>	
<b>Course Outcomes</b>	<b>K Level</b>
<b>CO1:</b>	Train the students in preparing various accounting systems in Partnership Firm
<b>CO2:</b>	Gain knowledge about partnership account.
<b>CO3:</b>	Gain knowledge about practice partnership account.
<b>CO4:</b>	Study various methods of distribution at the time of dissolution of Partnership.
<b>CO5:</b>	Develops Employability skill
	Up to K3
	Up to K3
	Up to K4
	Up to K4
	Up to K4

**CO & PO Mapping:**

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

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

**LESSON PLAN**

<b>Unit</b>	<b>Advanced Financial Accounting</b>	<b>Hrs</b>	<b>Pedagogy</b>
<b>I</b>	<b>Introduction:</b> Partnership Accounts - Partnership Deed - Profit and Loss Appropriation Accounts - fixed Capital Account - Fluctuating capital account - Interest on capital -Interest on drawings.	<b>15</b>	<b>L / PPT / Group Discussio n</b>
<b>II</b>	<b>Admission of a Partner:</b> Calculation of profit sharing ratio - revaluation of assets and liabilities - accounting treatment of Goodwill - Treatment of accumulated profits and losses - adjustment of Capital	<b>15</b>	<b>L/Chalk and Talk /PPT</b>
<b>III</b>	<b>Retirement of a Partner:</b> Gaining Ratio - Revaluation of Assets and liabilities - Treatment of Goodwill - Admission cum Retirement - Death of a partner - Treatment of Joint Life Policy	<b>15</b>	<b>L/Chalk and Talk /</b>
<b>IV</b>	<b>Introduction to Accounting Standards:</b> Meaning - objectives - Need - Significance - International accounting Standard - Accounting standard in India: Scope and functions of accounting standards boards - Audited financial statement - Scope of accounting standards - Procedure for formulation and issuing accounting standards. Compliance with the accounting standards - Indian accounting standards - Applicability of Accounting Standards.	<b>15</b>	<b>L / PPT</b>
<b>V</b>	<b>Basic of Accounting Standards:</b> AS 1 Disclosure of Accounting Policies - AS 3 Cash Flow Statement - AS 5 net profit or loss for the period, prior period items and changes in Accounting Policies - AS 10 Accounting for fixed assets - AS 12 accounting for government Grants - AS 20 earnings per share - AS 22 accounting for taxes on income - AS 25 interim financial reporting .	<b>15</b>	<b>L/Chalk and Talk</b>
	<b>Total Hours</b>	<b>75</b>	

**Course Designed by:**

**Mr. U.Harisuthan, Assistant Professor**

**Dr.G.Manimuthu, 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 AI	CO1	Up to K3	2	K1,K2	1	K2	2(K2&K2)	1(K2)
	CO2	Up to K3	2	K1,K2	2	K2	2(K3&K3)	2 (K3)
CI AII	CO3	Up to K4	2	K1,K2	1	K2	2(K2&K2)	1 (K3)
	CO4	Up to K4	2	K1,K2	2	K2	2(K3&K3)	2(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

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	60
	K2	2	6	10	10	28	56	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	-	-	-	-
	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	-	-	-	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 K3	2	K1,K2	1	K1	2(K3&K3)	1 (K3)
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 K4	2	K1,K2	1	K2	2(K3&K3)	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)	Consolid ated %
K1	5	4	-	-	9	7.5	25
K2	5	6	10	-	21	17.5	
K3	-	-	40	20	60	50	50
K4	-	-	-	30	30	25	25
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	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	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	K3	
23	CO3	K4	
24	CO4	K4	
25	CO5	K4	



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

<b>Course Name</b>	INDUSTRIAL LAW			
<b>Course Code</b>	21UCPC22	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	Core	<b>4</b>	<b>-</b>	<b>4</b>
<b>Nature of course:</b>	<b>EMPLOYABILITY</b>	✓	<b>SKILL ORIENTED</b>	✓
<b>ENTREPRENURSHIP</b>				
<b>Course Objectives:</b>				
1. The course aims at providing fundamental knowledge and exposure to the industrial laws 2. To know the development and the judicial setup of industrial laws. 3. To learn the salient features of welfare and wage legislations. 4. To learn the laws relating to industrial relations, social security and working conditions. 5. To understand the laws related to working conditions in different settings.				
<b>Unit: I</b>	<b>Factories Act, 1948</b>			<b>15</b>
Definition – Approval, licensing and registration of factories - duties of occupier - Health - Safety - Welfare measures, working hours, Annual Leave with wages - Women and Young workers.				
<b>Unit: II</b>	<b>The workmen’s compensation Act, 1923</b>			<b>15</b>
Scope and coverage - Definition - Disablement – Methods of calculating compensation – Rules and Payment of Compensation - amount of compensation - distribution of the compensation.				
<b>Unit: III</b>	<b>The Employee’s State Insurance Act, 1948 and Provident Fund Act, 1952</b>			<b>15</b>
Definition -Contribution - Rules Regarding Contribution - Employee’s State Insurance Corporation -Powers of the Corporation - Duties of the Corporation - Standing Committee-Medical Benefits Council- Principal Offers - Employee’s State Insurance Fund - Adjudication of Disputes and Claims- Benefits - General Provisions Regarding Benefits - Penalties - provident fund act, 1952 - Meaning - Objects - Exempted establishments - Employees Provident Fund Scheme - Employees Pension Scheme.				
<b>Unit: IV</b>	<b>The payment of Gratuity Act, 1972, Wages Act 1936 and Bonus Act 1965</b>			<b>15</b>
Definition – Nomination – Payment of Gratuity- forfeiture of gratuity - determination of gratuity - recovery of gratuity - definition - Rules regarding the payment of wages - deductions from wages - authorities under the act - power and functions of inspectors - adjudication of claim - Payment of bonus Act 1965 - Definitions - Application of the Act - employees to whom the act is not applicable - determination of bonus - Payment of Bonus.				
<b>Unit: V</b>	<b>Trade Union Act 1926 &amp; The Industrial Disputes Act, 1947</b>			<b>15</b>
<b>Trade Unions Act 1926:</b> Definition – Registration of Trade Union - Rules - Cancellation - Appeal - Qualification and Disqualification - Privileges of registered Trade Union- Duties and liabilities of trade union.				
<b>The Industrial Disputes Act, 1947:</b> Definitions (Sec 2) – Machinery for the Prevention and settlement of Disputes - Industrial disputes.				
<b>Total Lecture Hours</b>				<b>75 Hrs</b>
<b>Books for Study:</b>				
1. Balachandran. V & Thothadri. S, BusinessLaw, Vijay Nicole Imprints Pvt. Ltd. Chennai 2. Kapoor, N.D. Industrial Laws, Sultan Chand and Sons. 3. Sreenivasan, M.R. Business Laws, Margam Publications.				

<b>Books for References:</b>	
1. Ramaswamy, K.N., Business Law, S Chand & Co, Delhi	
2. Shukla, M.C, Business Law, S.Chand & Co.	
3. Industrial Law S.M.Sundaram	
<b>Web Resources:</b>	
1. <a href="https://labour.gov.in">https://labour.gov.in</a>	
2. <a href="https://www.indiacode.nic.in">https://www.indiacode.nic.in</a>	
3. <a href="https://www.ilo.org">https://www.ilo.org</a>	
<b>Course Outcomes</b>	<b>K Level</b>
<b>CO1:</b> Discuss factories act approval and its rules, duties	Up to K3
<b>CO2:</b> Describe Scope and coverage, amount of compensation and social security resources to workman in India with reference to workman’s Compensation act 1923.	Up to K3
<b>CO3:</b> Describe social welfare resources to workers in India with refer to ESI act.	Up to K4
<b>CO4:</b> Explain retirement benefit scheme to workman gratuity act.	Up to K4
<b>CO5:</b> Describe grievance, redressal and conciliation of industrial disputes	Up to K4

**CO & PO Mapping:**

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

<b>Unit</b>	<b>Industrial Law</b>	<b>Hrs</b>	<b>Pedagogy</b>
<b>I</b>	<b>Factories Act, 1948:</b> Definition – Approval, licensing and registration of factories-duties of occupier-Health - Safety - Welfare measures, working hours, Annual Leave with wages - Women and Young workers.	<b>15</b>	<b>L / PPT / Group Discussion</b>
<b>II</b>	<b>The workmen’s compensation Act, 1923:</b> Scope and coverage-Definition -Disablement – Methods of calculating compensation – Rules and Payment of Compensation-amount of compensation - distribution of the compensation.	<b>15</b>	<b>L/Chalk and Talk /PPT</b>
<b>III</b>	<b>The Employee’s State Insurance Act, 1948 and Provident Fund Act, 1952 :</b> Definition -Contribution - Rules Regarding Contribution - Employee’s State Insurance Corporation - Powers of the Corporation - Duties of the Corporation - Standing Committee- Medical Benefits Council- Principal Offers - Employee’s State Insurance Fund - Adjudication of Disputes and Claims- Benefits - General Provisions Regarding Benefits-Penalties - provident fund act, 1952 - Meaning - Objects - Exempted establishments - Employees Provident Fund Scheme - Employees Pension Scheme.	<b>15</b>	<b>L/Chalk and Talk /</b>
<b>IV</b>	<b>The payment of Gratuity Act, 1972, Wages Act 1936 and Bonus Act 1965:</b> Definition – Nomination – Payment of Gratuity-forfeiture of gratuity - determination of gratuity - recovery of gratuity - definition - Rules regarding the payment of wages - deductions from wages - authorities under the act - power and functions of inspectors - adjudication of claim - Payment of bonus Act 1965 - Definitions - Application of the Act - employees to whom the act is not applicable - determination of bonus - Payment of Bonus.	<b>15</b>	<b>L / PPT</b>
<b>V</b>	<b>Trade Union Act 1926 &amp; The Industrial Disputes Act, 1947:</b> Trade Unions Act 1926 Definition – Registration of Trade Union - Rules - Cancellation - Appeal - Qualification and Disqualification - Privileges of registered Trade Union- Duties and liabilities of trade union. <b>The Industrial Disputes Act, 1947:</b> Definitions (Sec 2) – Machinery for the Prevention and settlement of Disputes - Industrial disputes.	<b>15</b>	<b>L/Chalk and Talk</b>
	<b>Total Hours</b>	<b>75</b>	

**Course Designed by:**

**Mrs.K.Anusuya**, Assistant Professor,

**Mrs.M.Nathiya**, 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 AI	CO1	Up to K3	2	K1,K2	1	K2	2(K2&K2)	1(K2)
	CO2	Up to K3	2	K1,K2	2	K2	2(K3&K3)	2 (K3)
CI AII	CO3	Up to K4	2	K1,K2	1	K2	2(K2&K2)	1 (K3)
	CO4	Up to K4	2	K1,K2	2	K2	2(K3&K3)	2(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

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	60
	K2	2	6	10	10	28	56	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	-	-	-	-
	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	-	-	-	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 K3	2	K1,K2	1	K1	2(K3&K3)	1 (K3)
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 K4	2	K1,K2	1	K2	2(K3&K3)	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)	Consolid ated %
K1	5	4	-	-	9	7.5	25
K2	5	6	10	-	21	17.5	
K3	-	-	40	20	60	50	50
K4	-	-	-	30	30	25	25
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	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	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	K3	
23	CO3	K4	
24	CO4	K4	
25	CO5	K4	



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

<b>Course Name</b>	MODERN BANKING PRACTICES			
<b>Course Code</b>	21UCPA21	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	Allied	<b>5</b>	<b>-</b>	<b>4</b>
<b>Nature of course:</b>	<b>EMPLOYABILITY</b> ✓	<b>SKILL ORIENTED</b> ✓	<b>ENTREPRENURSHIP</b>	
<b>Course Objectives:</b>				
1. To acquire knowledge of working of Indian Banking system 2. The impact of government policy and regulations on the banking industry 3. Financial statements and performance of banks 4. Banking lending policies and procedures. 5. A deep study about the remittance process, virtual banking, digital banking with various laws applicable in India.				
<b>Unit: I</b>	<b>Introduction of banking:</b>			<b>15</b>
Bank - Definition - Origin and Development of Modern Banking - Types of Banks - Commercial Vs. Investment Bank - Universal Vs Unit Banking, Scheduled Vs. Non - scheduled Banks and Public Vs. Private sector banks - Branch banking - Retail banking and Chain banking.				
<b>Unit: II</b>	<b>Commercial Banks:</b>			<b>15</b>
Meaning - Functions - Accepting deposits - Lending of funds - RBI- Functions - Traditional and Promotional - Role of RBI in agricultural financing - Role of RBI in industrial development - Monetary Policy in India - Meaning - Types of monetary policies - Monetary policy of RBI - Monetary policy instruments - Demonetization - Concepts - Demonetization in India - Impact of demonetization in India - Measures taken by government to control black money.				
<b>Unit: III</b>	<b>Opening of an account:</b>			<b>15</b>
Types of Accounts - Types of Customers (Individuals, Firms, Trust and Companies) - Cheque - Definition - Types of cheque - Crossing cheque - Dishonor of cheque for insufficient balance - consequences of dishonor - Endorsement - Kinds of Endorsement - statutory production of banker and customers.				
<b>Unit: IV</b>	<b>Banking Sector Reforms:</b>			<b>15</b>
Need for reforms - Objectives of Reforms - Features and Impact of Reforms - Asset Classification - Standard Assets - Substandard Assets - doubtful Assets - Loss Assets - Guidelines for Classification of Assets - Non-Performing assets - Capital adequacy Norms - Banking Ombudsman Scheme.				
<b>Unit: V</b>	<b>E-Banking:</b>			<b>15</b>
Internet Banking - Mobile Banking - Telephone Banking - Home banking - Virtual banking - Tele banking - Door step banking - ATM - debit Cards and credit Cards, Smartcard, RTGS - NEFT- IBMS.				
<b>Total Lecture Hours</b>				<b>75 Hrs</b>
<b>Books for Study:</b>				
1. E.Gorden K.Natarajan, Banking Theory Law and Practice, Himalaya Publishing House, New Delhi, 2014.				
2. B.Santhanam, Banking Theory, Law & Practice, Margham Publications,T.Nagar, Chennai, 2017.				
<b>Books for References:</b>				



1 S.Natarajan, R.Parameswaran, Indian banking, S.Chand and co.ltd, 2013.	
2. S.Gurusamy, Merchant Banking, M/S Vijay Nicole Imprints, Chennai, (2014).	
<b>Web Resources:</b>	
1. <a href="https://www.safalta.com">https://www.safalta.com</a>	
2. <a href="https://businessjargons.com">https://businessjargons.com</a>	
3. <a href="https://www.vedantu.com">https://www.vedantu.com</a>	
<b>Course Outcomes</b>	<b>K Level</b>
<b>CO1:</b> Define the origin and development of modern banking, types of banks.	Up to K3
<b>CO2:</b> Types of deposit account and types of customers.	Up to K3
<b>CO3:</b> Understand the various types of bank deposits.	Up to K4
<b>CO4:</b> Evaluate new banking practices, ombudsman scheme.	Up to K4
<b>CO5:</b> Know thorough knowledge about digital banking system.	Up to K4

**CO & PO Mapping:**

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

<b>Unit</b>	<b>Modern Banking Practices</b>	<b>Hrs</b>	<b>Pedagogy</b>
<b>I</b>	<b>Introduction of banking:</b> Bank - Definition - Origin and Development of Modern Banking - Types of Banks - Commercial Vs. Investment Bank - Universal Vs Unit Banking, Scheduled Vs. Non - scheduled Banks and Public Vs. Private sector banks - Branch banking - Retail banking and Chain banking.	<b>15</b>	<b>L / PPT / Group Discussion</b>
<b>II</b>	<b>Commercial Banks:</b> Meaning - Functions - Accepting deposits - Lending of funds - RBI- Functions - Traditional and Promotional - Role of RBI in agricultural financing - Role of RBI in industrial development - Monetary Policy in India - Meaning - Types of monetary policies - Monetary policy of RBI - Monetary policy instruments - Demonetization - Concepts - Demonetization in India - Impact of demonetization in India - Measures taken by government to control black money.	<b>15</b>	<b>L/Chalk and Talk /PPT</b>
<b>III</b>	<b>Opening of an account:</b> Types of Accounts - Types of Customers (Individuals, Firms, Trust and Companies) - Cheque - Definition - Types of cheque - Crossing cheque - Dishonor of cheque for insufficient balance - consequences of dishonor - Endorsement - Kinds of Endorsement - statutory production of banker and customers.	<b>15</b>	<b>L/Chalk and Talk /</b>
<b>IV</b>	<b>Banking Sector Reforms:</b> Need for reforms - Objectives of Reforms - Features and Impact of Reforms - Asset Classification - Standard Assets - Substandard Assets - doubtful Assets - Loss Assets - Guidelines for Classification of Assets - Non-Performing assets - Capital adequacy Norms - Banking Ombudsman Scheme.	<b>15</b>	<b>L / PPT</b>
<b>V</b>	<b>E-Banking:</b> Internet Banking - Mobile Banking -Telephone Banking - Home banking - Virtual banking - Tele banking - Door step banking - ATM - debit Cards and credit Cards, Smartcard, RTGS - NEFT- IBMS.	<b>15</b>	<b>L/Chalk and Talk</b>
	<b>Total Hours</b>	<b>75</b>	

**Course Designed by:**

**Dr.G.Sai Mohana, Head & Assistant Professor ,**

**Mrs. K.Anusuya, 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 AI	CO1	Up to K3	2	K1,K2	1	K2	2(K2&K2)	1(K2)
	CO2	Up to K3	2	K1,K2	2	K2	2(K3&K3)	2 (K3)
CI AII	CO3	Up to K4	2	K1,K2	1	K2	2(K2&K2)	1 (K3)
	CO4	Up to K4	2	K1,K2	2	K2	2(K3&K3)	2(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

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	60
	K2	2	6	10	10	28	56	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	-	-	-	-
	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	-	-	-	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	<b>CO1</b>	Up to K3	2	K1,K2	1	K1	2(K2&K2)	1(K3)
2	<b>CO2</b>	Up to K3	2	K1,K2	1	K1	2(K3&K3)	1 (K3)
3	<b>CO3</b>	Up to K4	2	K1,K2	1	K2	2(K3&K3)	1 (K4)
4	<b>CO4</b>	Up to K4	2	K1,K2	1	K2	2(K3&K3)	1(K4)
5	<b>CO5</b>	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)	Consolid ated %
K1	5	4	-	-	9	7.5	25
K2	5	6	10	-	21	17.5	
K3	-	-	40	20	60	50	50
K4	-	-	-	30	30	25	25
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	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	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	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	K3	
23	CO3	K4	
24	CO4	K4	
25	CO5	K4	



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

Course Name	COMPUTER APPLICATION IN BUSINESS				
Course Code	21UCPSP2	L	P	C	
Category	Skill Based	-	2	2	
Nature of course:	EMPLOYABILITY	✓	SKILL ORIENTED	✓	ENTREPRENURSHIP
<b>Course Objectives:</b>					
<ol style="list-style-type: none"> <li>To learn objective of this course is familiarizing the students with the innovations of information in computer applications in business.</li> <li>To understand the basic computer knowledge and also enable the students to appreciate the practical details of computer.</li> <li>To enable you, the user to create and edit documents.</li> <li>To create and manipulate simple slide shows with outlines and</li> <li>To construct formulas, including the use of built-in functions, and relative and absolute references in Ms-Excel.</li> </ol>					
<b>Unit: I</b>	<b>Computer Applications</b>				<b>6</b>
Introduction of Computers – Computer Applications – Classification – Programming concepts – Assembly language – High level language – Operating system – Compilers – Assemblers – Packages.					
<b>Unit: II</b>	<b>MS Word</b>				<b>6</b>
Introduction to Word – Creating Word Document – Formatting – Spell Check – Grammar Check – Working with Tables – Saving, Opening and Closing Document – Mail Merge.					
<b>Unit: III</b>	<b>MS Power Point</b>				<b>6</b>
MS Power Point – Creation – Insert Picture – Animation – Creating Multimedia Presentations – Insert Tables and Graphs.					
<b>Unit: IV</b>	<b>MS Excel An Introduction</b>				<b>6</b>
MS Excel – Introduction – Spread Sheet – Entering data in Working sheets – Editing and Formatting Work sheets – Charts – Functions (Statistical Functions and Mathematical Functions)					
<b>Unit: V</b>	<b>Introduction to Internet</b>				<b>6</b>
Introduction to Internet – Browsers – Search Engine – WWW – Internet Protocols – FTP – TELNET – HTTP – E-mail – How to create E-mail – Internet Vs Intranet – Webpage – URL.					
<b>Total Lecture Hours</b>					<b>30 Hrs</b>
<b>Books for Study:</b>					
<ol style="list-style-type: none"> <li>V.Rajaraman and Neeharika Adabala, 2015 by PHI Learning Private Limited Delhi, Fundamentals of Computers.</li> <li>Dinesh Maidasani, Learning Computer Fundamentals, MS Office and Internet &amp; Web Technology, Firewall Media, New Delhi.</li> </ol>					
<b>Books for References:</b>					
<ol style="list-style-type: none"> <li>Complete reference on MS Office – Deitel &amp; Deitel</li> <li>Computer Application in Business – R Parameswaran, S Chand &amp; Company Ltd.</li> </ol>					
<b>Web Resources:</b>					
<ol style="list-style-type: none"> <li><a href="http://www.computerhope.com">www.computerhope.com</a></li> <li><a href="http://www.wallstreetmojo.com">www.wallstreetmojo.com</a></li> </ol>					

3. [www.lynda.com](http://www.lynda.com)

4. [www.w3.or](http://www.w3.or)

<b>Course Outcomes</b>		<b>K Level</b>
<b>CO1:</b>	Understand the Computer Applications	Up To K3
<b>CO2:</b>	Work on MS-Word and create Mail Merge.	Up To K3
<b>CO3:</b>	Develop the Power Point Presentation	Up To K4
<b>CO4:</b>	Apply Ms – Excel to do statistical and mathematical functions	Up To K4
<b>CO5:</b>	Use e-mail and Internet.	Up To K4

**CO & PO Mapping:**

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

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

**LESSON PLAN**

<b>Unit</b>	<b>Computer Application In Business</b>	<b>Hrs</b>	<b>Pedagogy</b>
<b>I</b>	<b>Introduction to Computer Applications</b> - Introduction of Computers – Computer Applications – Classification – Programming concepts – Assembly language – High level language – Operating system – Compilers – Assemblers – Packages.	<b>6</b>	<b>L / PPT / Group Discussion</b>
<b>II</b>	<b>Ms-Word</b> - Introduction to Word – Creating Word Document – Formatting – Spell Check – Grammar Check – Working with Tables – Saving, Opening and Closing Document – Mail Merge.	<b>6</b>	<b>L/Chalk and Talk /PPT</b>
<b>III</b>	<b>Ms-Power Point</b> - MS Power Point – Creation – Insert Picture – Animation – Creating Multimedia Presentations.	<b>6</b>	<b>L/Chalk and Talk /</b>
<b>IV</b>	<b>Ms-Excel An Introduction</b> - MS Excel – Introduction – Spread Sheet – Entering data in Working sheets – Editing and Formatting Work sheets – Charts – Functions (Statistical Functions and Mathematical Functions)	<b>6</b>	<b>L / PPT</b>
<b>V</b>	<b>Introduction to Internet</b> - Introduction to Internet – Browsers – Search Engine – WWW – Internet Protocols – FTP – TELNET – HTTP – E-mail – How to create E-mail – Internet Vs Intranet – Webpage – URL.	<b>6</b>	<b>L/Chalk and Talk</b>
	<b>Total Hours</b>	<b>30</b>	

**Course Designed by:**

**Dr.G.Sai Mohana, Head & Assistant Professor**

**Mrs. M.Nathiya, Assistant Professor**



# THIRD SEMESTER



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

<b>Course Name</b>	SPECIAL ACCOUNTING			
<b>Course Code</b>	21UCPC31	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	Core	<b>5</b>	<b>-</b>	<b>5</b>
<b>Nature of course:</b>	<b>EMPLOYABILITY</b> ✓	SKILL ORIENTED	ENTREPRENEURSHIP	
<b>COURSE OBJECTIVES:</b>				
1. Development the knowledge regarding accounting treatment of Royalty Accounts. 2. inculcate skills in preparing their application to different practical situations to gain the ability to solve the problems to hire purchases. 3. To assimilate the system of accounting followed in insolvency 4. accumulate knowledge and accounting skills required for calculating loss of stock and loss of profit 5. know the accounting skills required for self-balancing ledgers				
<b>UNIT: I</b>	<b>ROYALTY ACCOUNTS</b>			15
Meaning – Dead Rent – Short workings – Surplus-Recoupment of Short workings-Accounting Treatment in the Books of Lessor and Lessee - Sub Lease.				
<b>UNIT: II</b>	<b>HIRE PURCHASE AND INSTALLMENT PURCHASE SYSTEM</b>			15
Meaning –Features-Distinction between Hire purchase and Installment purchase system- Calculation of Interest- Accounting Treatment in the books of Hire Purchaser and Hire -Vendor- Calculation of Cash Price-Default and Repossession (Excluding Hire Purchase Trading Accounts and Stock and Debtor System)- Installment Purchase System				
<b>UNIT: III</b>	<b>INSOLVENCY ACCOUNTS (INDIVIDUAL ONLY)</b>			15
Meaning-Insolvency Act-Preferential Creditors-Difference between Balance Sheet and Statement of Affairs- Preparation of Statement of Affairs and deficiency Account.				
<b>UNIT: IV</b>	<b>FIRE INSURANCE CLAIMS</b>			15
Need for fire insurance –types of fire insurance- Loss of Stock policy – Loss of profit policy –Application of Average Clause				
<b>UNIT: V</b>	<b>SELF-BALANCING SYSTEM</b>			15
Introduction - Debtors Ledger –Creditors Ledger-General Ledger-Procedure of Self-Balancing Ledger-Advantages of self-balancing system-Transfer or Set off				
(80% of marks must be allotted to problem solving questions. 20% of marks must be allotted to Theory questions).				
<b>Total Lecture Hours</b>				<b>75Hrs</b>
<b>Books for Study:</b>				
1. T.S.Reddy and A.Murthy, Advanced Accountancy, Margam Publications, Chennai, 2020.				
<b>Books for References:</b>				

1. R.L.Gupta and M.Radaswamy, Advanced Accountancy, Sultan Chand Publisher, Kolkata,2016
2. S.P.Jain and K.L. Narang,Advanced Accountancy, Kalyani Publishers, New Delhi, 2017.
- 3.M.A.Arulanandam& K.S. Raman,Advanced Accountancy,Vol-I, Sixth Edition, 2016, HimalayaPublishing House, Mumbai.
- 4.S. N. Maheshwari&Suneel K Maheshwari, Financial Accounting, Fifth Edition, 2019, Vikas Publishing House.
- 5.R.S.N. Pillai, Bagavathi& S. Uma, Fundamentals of Advanced Accountancy, Third Edition, 2015, S. Chand, New Delhi.

**Web Resources:**

1. <https://ndl.iitkgp.ac.in/>
2. [https://static.careers360.mobi/media/uploads/froala\\_editor/files/Hire-Purchase-and-Instalment- Sale-Transactions.pdf](https://static.careers360.mobi/media/uploads/froala_editor/files/Hire-Purchase-and-Instalment- Sale-Transactions.pdf)
3. <https://en.wikipedia.org/wiki/Insolvency>
4. <https://www.yourarticlelibrary.com/accounting/fire-insurance/fire-loss-of-stock-average- clause-and-accounting-entries/55091>
5. <https://www.yourarticlelibrary.com/accounting/ledger/self-balancing-ledger-meaning-advantages-and-accounting-entries/72917>

COURSE OUTCOME		K Level
<b>CO1:</b>	To enable the students to gain working knowledge of Royalty	Up to K3
<b>CO2:</b>	To apply the accounts for Hire Purchase and Installment Purchase System.	Up to K2
<b>CO3:</b>	To provide knowledge in accounting for Insolvency.	Up to K3
<b>CO4:</b>	To apply the accounts for fire insurance claims.	Up to K4
<b>CO5:</b>	To prepare the accounts of self-balancing ledgers.	Up to K3

**CO & PO Mapping:**

COS	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	SPECIAL ACCOUNTING	Hrs	Mode
I	Royalty Accounts	15	PPT, Group Discussion, Seminar, Quiz, Assignment and Activity
II	Hire Purchase and Installment Purchase System	15	
III	Insolvency Accounts (Individuals Only)	15	
IV	Fire Insurance Claims	15	
V	Self-Balancing System	15	

Course Designed by:

**Dr.S.Rengaraj**, Assistant Professor and Head, &

**Mr.U.Harisuthan**, 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 K2	2	K1,K2	2	K2	2(K2&K2)	1(K2)
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(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

<b>Distribution of Marks with K Level CIA I &amp; CIA II</b>								
	<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>Consolidate of %</b>
<b>CIA I</b>	<b>K1</b>	2	-	-	-	2	4	80
	<b>K2</b>	2	6	20	10	38	76	
	<b>K3</b>	-	-	-	10	10	20	20
	<b>K4</b>	-	-	-	-	-	-	-
	<b>Marks</b>	4	6	20	20	50	100	100
<b>CIA II</b>	<b>K1</b>	2	-	-	-	2	4	40
	<b>K2</b>	2	6	10	-	18	36	
	<b>K3</b>	-	-	-	20	20	40	40
	<b>K4</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.**

<b>Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)</b>								
<b>S.No</b>	<b>COs</b>	<b>K - Level</b>	<b>MCQs</b>		<b>Short Answers</b>		<b>Section C (Either / or Choice)</b>	<b>Section D (Open Choice)</b>
			<b>No. of Questions</b>	<b>K – Level</b>	<b>No. of Question</b>	<b>K - Level</b>		
1	CO1	Up to K3	2	K1&K2	1	K2	2(K2&K2)	1(K3)
2	CO2	Up to K2	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 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>
<b>(Figures in parenthesis denotes, questions should be asked with the given K level)</b>								

<b>Distribution of Marks with K Level</b>							
<b>K Level</b>	<b>Section A (Multiple Choice Questions)</b>	<b>Section B (Short Answer Questions)</b>	<b>Section C (Either/ orChoice)</b>	<b>Section D( Open Choice)</b>	<b>Total Marks</b>	<b>% of (Marks without choice)</b>	<b>Consolidated %</b>
K1	5	2	-	-	7	5.83	46
K2	5	8	30	10	48	40	
K3	-	-	20	30	50	41.67	42
K4	-	-	-	10	15	12.5	12
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	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	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	K2	
23	CO3	K3	
24	CO4	K4	
25	CO5	K3	



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

<b>Course Name</b>	Company Law			
<b>Course Code</b>	21UCPC32	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	Core	5	-	5
<b>Nature of course:</b>	<b>EMPLOYABILITY</b>	<input checked="" type="checkbox"/>	<b>SKILL ORIENTED</b>	<b>ENTREPRENEURSHIP</b>
<b>Course Objectives:</b>				
1. To familiarize the students with introduction and kinds of company law. 2. To understand the importance of formation of a company. 3. To understand the idea about the company documentation. 4. To Students to know the importance and significance issuing prospectus of a company. 5. To impart the knowledge of members of company.				
<b>Unit: I</b>	<b>INTRODUCTION TO A COMPANY</b>			<b>15</b>
Meaning – definition – Characteristics – Advantages and Disadvantages of companies - Kinds of companies Different between Company Act 1956 and 2013 – promoters – Concepts.				
<b>Unit: II</b>	<b>FORMATION OF A COMPANY</b>			<b>15</b>
Meaning – Stages of company formation – Promotion, Incorporation or Registration, Commencement of business – Difference between private Limited company and public limited company – Joint stock company Vs Partnership.				
<b>Unit: III</b>	<b>COMPANY DOCUMENTS</b>			<b>15</b>
Memorandum of Association – Contents –Articles of Association – Contents – Difference between Memorandum of Association and Articles of Association.				
<b>Unit: IV</b>	<b>PROSPECTUS</b>			<b>15</b>
Meaning – Requirements of a prospectus – types of prospectus - Conditions for a prospectus – Liability for Mis-Statement – Statement of lieu of prospectus.				
<b>Unit: V</b>	<b>MEMBERS OF A COMPANY</b>			<b>15</b>
Introduction – Members and Shareholders – Who can become a member? – Rights of members – Liabilities of the members – Termination of membership – Register of members.				
<b>Total Lecture Hours</b>				<b>75</b>
<b>Books for Study:</b>				
1. Company law– Dr. G.K. Kapoor, Dr.Sanjay Dhamija – Taxmann – New Delhi -2022 2. Essential of company law– N.D.Kapoor – Sultan Chand & Sons(p) Ltd – Chennai - 2018 3. Company law and secretarial practice – J.Santhi – Margham Publication – Chennai - 2018				
<b>Books for References::</b>				
1. A Manual of Business Laws - Dr. S.N. Maheshwari, Dr. S.K. Maheshwari, Himalaya Publishing House Mumbai/Delhi/Bangalore/ Nagpur Hyderabad. 2. Company Law - Agrawal Nair, Banerjee, PragariPrakashan. Meerut - 25001. Company Law - Dr. Avtar Sing, Eastern Book Company. Lucknow 3. Company Law - Ashok K. Bangrial, Vikas Publishing House Pvt. Ltd., Jangpura New Delhi - 110 014. 4. Corporate Law – Dr. S. G. Khawas, Creative Publication, Nanded-431 605 (M.S.).				
<b>Web Resources:</b>				



1. <https://indiankanoon.org/search/?formInput=company%20law>
2. <https://www.legalserviceindia.com/company%20law/companylaw.htm>

Course Outcomes		K Level
<b>CO1:</b>	To learn the students about the company laws and rule.	<b>Up To K3</b>
<b>CO2:</b>	To promote transparency in high standards of company law.	<b>Up To K3</b>
<b>CO3:</b>	To analyze the idea about various important points of company documentation.	<b>Up To K4</b>
<b>CO4:</b>	To learn the interest of the investors by furnishing fair and accurate information in the prospectus.	<b>Up To K4</b>
<b>CO5:</b>	To know the accurate numbers of members of the company.	<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>	3	2	2	3	3	2
<b>CO 2</b>	3	3	3	3	3	3
<b>CO 3</b>	3	2	2	3	3	3
<b>CO 4</b>	3	3	3	3	3	3
<b>CO 5</b>	3	2	3	3	3	3

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

**LESSON PLAN**

Unit	ADVANCED CORPORATE ACCOUNTING	Hrs	Pedagogy
<b>I</b>	Introduction to a Company	15	Lecture (PPT)
<b>II</b>	Formation of a Company	15	Lecture (PPT)
<b>III</b>	Company Documents	15	Lecture (PPT)
<b>IV</b>	Prospectus	15	Lecture (PPT)
<b>V</b>	Members of a Company	15	Lecture (PPT)

**Course Designed by:**

**Dr. S. Rengaraj** Assistant Professor & Head &

**Mrs. K. Anusuya**, 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 Question s	K - Level		
CI AI	CO1	Up to K3	2	K1,K2	1	K1	2(K2&K2)	1(K2)
	CO2	Up to K3	2	K1,K2	2	K2	2(K3&K3)	1(K2)
CI AII	CO3	Up to K4	2	K1,K2	1	K1	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 Marks for each section	4		6		10	10

**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 %
CI A I	K1	2	2	-	-	4	8	80
	K2	2	4	10	20	36	72	
	K3	-	-	10	-	10	20	20
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CI A II	K1	2	2	-	-	4	8	40
	K2	2	4	10	-	16	32	
	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	MOQs		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 K3	2	K1&K2	1	K1	2(K3&K3)	1(K3)
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 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	4	-	-	9	7.5	25
K2	5	6	10	-	21	17.5	
K3	-	-	40	20	60	50	50
K4	-	-	-	30	30	25	25
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	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	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	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	K3	
23	CO3	K4	
24	CO4	K4	
25	CO5	K4	



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

<b>Course Name</b>	COST ACCOUNTING			
<b>Course Code</b>	21UCPA31	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	Allied	4	-	4
<b>Nature of course:</b>	<b>EMPLOYABILITY</b>	✓	<b>SKILL ORIENTED</b>	<b>ENTREPRENEURSHIP</b>
<b>Course Objectives:</b>				
<ol style="list-style-type: none"> <li>1. To ascertain the cost of the different products manufactured by a business concern;</li> <li>2. To help in the preparation of material and implementation of material control;</li> <li>3. To reveal sources of economy by installing and implementing a system of cost control for materials, labour and overheads;</li> <li>4. To ascertain the cost incurred in different overheads.</li> <li>5. To apply various methods of costing techniques in Industries.</li> </ol>				
<b>Unit: I</b>	<b>INTRODUCTION</b>			<b>12</b>
Introduction : Definition of Cost – Costing, Cost Accounting and Cost Accountancy – Scope and Objectives – Advantages and Limitations – Cost Accounting VS Financial Accounting and Cost Accounting VS Management Accounting – Classification of Cost – Elements of Cost – Preparation of Cost sheet.				
<b>Unit: II</b>	<b>MATERIAL CONTROL</b>			<b>12</b>
Material : Material Control – Purchase Procedure – Different Levels of Stock of Materials – EOQ – Perpetual Inventory System – ABC Analysis – Inventory Turnover Ratio – Bin Card – Stores Ledger – Pricing of Material Issues (FIFO, LIFO and Average Methods)				
<b>Unit: III</b>	<b>LABOUR</b>			<b>12</b>
Labour - Meaning – Methods of wage payments – Incentive Plans – Labour Turnover – Causes and Remedies.				
<b>Unit: IV</b>	<b>OVERHEADS</b>			<b>12</b>
Overheads: Meaning – Classification – Primary and Secondary Distribution of Overheads – Absorption of Overheads (Simple Problem) – Machine hour rate.				
<b>Unit: V</b>	<b>METHODS OF COSTING</b>			<b>12</b>
Methods of Costing: Job costing – Features – Batch costing – Contract costing – Process costing – Operating costing – Process Costing – Normal Loss, Abnormal Loss and Abnormal Gain – Process Accounts (Excluding Inter – Process Profit and Equivalent Production) - Simple Problems. – Operating costing. (Transport only)				
<b>Total Lecture Hours</b>				<b>60</b>

(80% of marks must be allotted to problem solving questions. 20% of marks must be allotted to Theory questions).

**Books for Study:**

1. T.S. Reddy and Dr. Y. Hari prasad reddy, “Costl Accounting”, Margam Publications, Chennai – 600 017, 7th Revised Edition 2020.
2. R.S.N. Pillai and V. Bhagavathi, “Cost Accounting”, S chand and company Ltd., New Delhi. Edn. 2010.

**Books for References:**

- 1.S.P. Jain and K.L. Narang, “Cost Accounting”, Kalyani publications. New Delhi. Edn. 2011.
- 2.S.P. Iyyangar, “Cost Accounting principles and practice”, Sultan Chand, New Delhi. 2005.
3. V.K.Saxena & C.D. Vashist, “Cost Accounting”, Sultan Chand, New Delhi 2005.
4. M.N. Arora, “Cost Accounting”, Sultan Chand, New Delhi.2005.

**Web Resources:**

[link.springer.com](http://link.springer.com)

<https://corporatefinanceinstitute.com>

[www.liedunote.com](http://www.liedunote.com)

[www.economicdiscussion.net](http://www.economicdiscussion.net)

<b>COURSE OUTCOMES</b>		<b>K Level</b>
<b>CO1:</b>	Through knowledge about meaning, methods, types and elements of cost.	<b>Up To K3</b>
<b>CO2:</b>	Analysis the various techniques of Material control.	<b>Up To K3</b>
<b>CO3:</b>	Attain knowledge on the accounting Methods of Wage payments	<b>Up To K4</b>
<b>CO4:</b>	Analyze Labor Turnover and Causes and Remedies	<b>Up To K4</b>
<b>CO5:</b>	Gain knowledge on costing methods and to process accounts	<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	3	2	3
<b>CO 2</b>	3	3	3	3	3	3
<b>CO 3</b>	3	2	3	2	3	3
<b>CO 4</b>	3	3	3	3	3	3
<b>CO 5</b>	3	2	3	3	3	3

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

**LESSON PLAN**

Unit	COST ACCOUNTING	Hrs	Pedagogy
I	<b>Introduction</b> Definition – Meaning and Scope – Concept and Classification – Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet.	12	Lecture (PPT)
II	<b>Material Control</b> Meaning – Objectives - Different level of Stock of Material – EOQ – Perpetual Inventory system – ABC Analysis – Bin Card – Stores Ledgers – Pricing of Material Issues (FIFO, LIFO and Average Methods)	12	Lecture (PPT)
III	<b>Labour</b> Meaning – Methods of wage payments – Incentive Schemes – Labour Turnover – Causes and Remedies.	12	Lecture (PPT)
IV	<b>Overheads</b> Meaning – Classification – Primary and Secondary Distribution of Overhead – Machine Hour Rate – Absorption of overheads,	12	Lecture (PPT)
V	<b>Methods of Costing</b> Operating Costing – Process Costing – Normal Loss, Abnormal Loss and Abnormal Gain – Process Accounts (Excluding Inter – Process Profit and Equivalent Production).	12	Lecture (PPT)

**Course Designed by:**

**Dr. S.Rengaraj**, Assistant Professor and Head &

**Mrs. T. Mary Arul Mathy**, 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 Question s	K - Level		
CI AI	CO1	Up to K3	2	K1,K2	1	K1	2(K2&K2)	1(K2)
	CO2	Up to K3	2	K1,K2	2	K2	2(K3&K3)	1(K2)
CI AII	CO3	Up to K4	2	K1,K2	1	K1	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 Marks for each section	4		6		10	10

**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 %
CI A I	K1	2	2	-	-	4	8	80
	K2	2	4	10	20	36	72	
	K3	-	-	10	-	10	20	20
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CI A II	K1	2	2	-	-	4	8	40
	K2	2	4	10	-	16	32	
	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	MOQs		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 K3	2	K1&K2	1	K1	2(K3&K3)	1(K3)
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 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	4	-	-	9	7.5	25
K2	5	6	10	-	21	17.5	
K3	-	-	40	20	60	50	50
K4	-	-	-	30	30	25	25
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	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	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	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	K3	
23	CO3	K4	
24	CO4	K4	
25	CO5	K4	



**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**  
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<b>Course Name</b>	PERSONALITY ENRICHMENT			
<b>Course Code</b>	21UCPS31	<b>L</b>	<b>P</b>	<b>C</b>
<b>Core</b>	Skill Based	2	-	2
<b>NATURE OF COURSE:</b>	EMPLOYBILITY	<b>SKILL ORIENTED</b> ✓	ENTREPRENEURSHIP	
<b>COURSE OBJECTIVES:</b>				
1. To know Effective communication skills. 2. To impart knowledge about personality development. 3. To know the generate positive attitude. 4. To know how to control on their emotions. 5. To learn handling the situations and maintaining healthy lifestyle.				
<b>Unit: I</b>	<b>INTRODUCTION TO PERSONALITY ENRICHMENT</b>			6 hours
Personality – Meaning – Definition – Components of Personality –Characteristics of people – Theories of personality.				
<b>Unit: II</b>	<b>PERSONALITY DEVELOPMENT</b>			6 hours
Personality development – Meaning – Definition – Importance – How to improve personality – Approach of personality development – Components of personality development – Life skill for personality development				
<b>Unit: III</b>	<b>POSITIVE ATTITUDE</b>			6 hours
Personality Development and Positive Attitude – The Power of Positive Attitude –Developing Positive attitude – Examples of positive attitude – Positive attitude and its results.				
<b>Unit: IV</b>	<b>MOTIVATION</b>			6 hours
Concept of motivation – significance – internal and external motives – importance of self motivation factors leading demotivation				
<b>Unit: V</b>	<b>EMPLOYABILITY QUOTIENT</b>			6 hours
Resume building – the art of participating in group discussion – personal interview – frequently asked questions – mock interview session.				
<b>Total Lecture Hours</b>				30 Hours
<b>Books for Study:</b>				
1. Krishna Kumar Singh, <b>Personality Development</b> , APH Publishing Corporation, New Delhi, 2016 2. S.R. khan, personality development , <b>A comprehensive approach to personality analysis and development</b> , Margham Publications.				
<b>Books for References:</b>				
1. <u>Barunk Mitra</u> , <b>Personality Development and Soft Skills</b> , Second Edition Oxford Publications (2016). 2. SwamiVivekananda, <b>Personality Development</b> , Publication house of Ramakrishna Math (2018)				
<b>Web Resources:</b>				
1. <a href="https://www.managementstudyguide.com/importance-of-personality-development.htm">https://www.managementstudyguide.com/importance-of-personality-development.htm</a>				

2. [http://www.rgmttc.bsnl.co.in/UoM/uom5\\_vetted.pdf](http://www.rgmttc.bsnl.co.in/UoM/uom5_vetted.pdf)
3. [https://www.unom.ac.in/webportal/uploads/admissions/cbcs/2008-2009/personality\\_enrichment.pdf](https://www.unom.ac.in/webportal/uploads/admissions/cbcs/2008-2009/personality_enrichment.pdf)

<b>COURSE OUTCOMES</b>		<b>K Level</b>
<b>CO1:</b>	Acquire the Knowledge in personality and its theories.	<b>Up to K2</b>
<b>CO2:</b>	Know about the Approach of Personality Development.	<b>Up to K2</b>
<b>CO3:</b>	Understand the Power of Positive Attitude and its results.	<b>Up to K3</b>
<b>CO4:</b>	Identify the Sources of stress in life and its dealings.	<b>Up to K3</b>
<b>CO5:</b>	Finalize overall view of Healthy life style.	<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	3	2	3	2	2
<b>CO 2</b>	3	3	3	3	3	3
<b>CO 3</b>	3	2	3	3	2	3
<b>CO 4</b>	3	3	3	3	3	3
<b>CO 5</b>	3	2	3	3	3	3

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

**LESSON PLAN**

<b>UNIT</b>		<b>Hrs</b>	<b>Mode</b>
<b>I</b>	Introduction	6 Hrs	<b>Lecture (PPT)</b>
<b>II</b>	Personality Development	6 Hrs	<b>Lecture (PPT)</b>
<b>III</b>	Positive Attitude	6 Hrs	<b>Lecture (PPT)</b>
<b>IV</b>	Personality Conflict	6 Hrs	<b>Lecture (PPT)</b>
<b>V</b>	Healthy Life Style	6 Hrs	<b>Lecture (PPT)</b>

**Course Designed by:**

**Dr. S.Rengaraj**, Assistant Professor & Head &

**Mrs.S.Gomathieswari**, Assistant Professor



**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**  
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<b>Course Name</b>	FUNDAMENTALS OF COMPANY LAW			
<b>Course Code</b>	21UCPN31	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	Non Major Elective	2	-	2
<b>Nature of course:</b>	EMPLOYABILITY	SKILLORIENTED	<b>ENTREPRENEURSHIP</b>	✓
<b>Course Objectives:</b>				
1. To Understand the significant provisions of the companies Act.				
2. To Know the Powers and Duties of Promoter.				
3. To Realize the rules and regulation of Memorandum of Association.				
4. To Know the Contents of Articles of Association.				
5.To Know the importance of issuing Prospectus in the company.				
<b>Unit: I</b>	<b>INTRODUCTION TO A COMPANY</b>			<b>6</b>
Company - Definition - Characteristics - Kinds of companies - Difference between public company and a private company.				
<b>Unit: II</b>	<b>PROMOTER</b>			<b>6</b>
Promoter: Meaning and Definition - Functions - Who can be a promoter? - Duties of a promoter.				
<b>Unit: III</b>	<b>MEMORANDUM OF ASSOCIATION</b>			<b>6</b>
Memorandum of association: Meaning - Contents of the memorandum - Alteration of memorandum.				
<b>Unit: IV</b>	<b>ARTICLES OF ASSOCIATION</b>			<b>6</b>
Articles of association: Meaning - Contents of articles - Statutory requirements - Alteration - Difference between memorandum and articles.				
<b>Unit: V</b>	<b>PROSPECTUS</b>			<b>6</b>
Prospectus - Contents - Statement in lieu of prospectus - Consequences of misstatements in a prospectus.				
<b>Total Lecture Hours</b>				<b>30 Hrs</b>
<b>Books for Study:</b>				
.1. N.D. Kapoor, - Company Law & secretarial Practice - Sultan Chand & Sons, New Delhi - 2018				
<b>Books for References:</b>				
1. P.K.Ghosh & V. Balachandran, - Company Secretarial Practice, - Sultan Chand & Sons, Delhi -2021				
2. S.Kathirasan & Dr. V.Ratha – Company Law and Secretarial Practice –Prasanna publisher and distributors - 2006				
<b>Web Resources:</b>				
1. <a href="https://en.m.wikipedia.org/wiki/companies_act_2013">https://en.m.wikipedia.org/wiki/companies_act_2013</a>				
2. <a href="https://www.educba.com/memorandum-of-association/">https://www.educba.com/memorandum-of-association/</a>				
3. <a href="https://cleartax.in/g/terms/prospectus/amp">https://cleartax.in/g/terms/prospectus/amp</a>				

<b>Course Outcomes</b>		<b>K Level</b>
<b>CO1:</b>	Understand the significant provisions of the companies Act.	UptoK2
<b>CO2:</b>	Know the Powers and Duties of Promoter.	UptoK2
<b>CO3:</b>	Realize the rules and regulation of Memorandum of Association.	UptoK3
<b>CO4:</b>	Know the Contents of Articles of Association.	UptoK4
<b>CO5:</b>	Know the importance of issuing Prospectus in the company	UptoK4

**CO & PO Mapping:**

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

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

**LESSON PLAN**

Unit	Course Name	Hrs	Pedagogy
<b>I</b>	COMPANY	6	Chalk and Talk
<b>II</b>	PROMOTER	6	Chalk and Talk
<b>III</b>	MEMORANDUM OF ASSOCIATION	6	Chalk and Talk
<b>IV</b>	ARTICLES OF ASSOCIATION	6	Chalk and Talk
<b>V</b>	PROSPECTUS	6	Chalk and Talk
<b>Total Hours</b>		<b>30</b>	

**Course Designed by:**

**Dr.S.RENGARAJ**, Assistant Professor & Head &

**Mr. U.Harisuthan** Assistant Professor

# FOURTH SEMESTER



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

<b>Course Name</b>	<b>COMPANY SECRETARIAL PRACTICE</b>				
<b>Course Code</b>	<b>21UCPC41</b>	<b>L</b>	<b>P</b>	<b>C</b>	
<b>Category</b>	<b>Core</b>	<b>5</b>		<b>5</b>	
<b>Nature of course:</b>	EMPLOYABILITY		SKILLORIENTED	ENTREPRENEURSHIP	✓
<b>Course Objectives:</b>					
1. To realize the role and duties of secretary in companies. 2. To understand the company formation and conversion 3. To study on memorandum and articles of association 4. To acquire knowledge on Procedure for induction of members 5. To study on Preparation of financial reports					
<b>Unit: I</b>	<b>COMPANY SECRETARY</b>				<b>15</b>
Secretary – Meaning – Definition – Company Secretary Qualification – Appointment – Powers – Duties – Rights - Responsibilities of Company Secretary – ministry of affairs – MCA 21(Ministry of Corporate Affairs 21)					
<b>Unit: II</b>	<b>COMPANY FORMATION AND CONVERSION</b>				<b>15</b>
Procedure for incorporation of private/public companies - companies limited by guarantee - unlimited companies and their conversions/re-conversion/re- registration - obtaining certificate of commencement of business – obtaining certification of re-registration - commencement of new business and certification - filing of agreements with managerial personnel.					
<b>Unit: III</b>	<b>ALTERATION OF MEMORANDUM AND ARTICLES</b>				<b>15</b>
Procedure for alteration - various clauses of memorandum - name clause - situation of registered office clause - objects clause - capital clause - liability clause - procedure for alteration of articles- effect of alteration					
<b>Unit: IV</b>	<b>MEMBERSHIP AND TRANSFER/TRANSMISSION</b>				<b>15</b>
Procedure for induction of members - nomination of shares - variation of shareholders’ rights - cessation of membership including dispute resolution - Transfer/transmission/transposition - dematerialization/re materialization of securities.					
<b>Unit: V</b>	<b>PREPARATION &amp; PRESENTATION OF REPORTS AND DISTRIBUTION OF PROFIT</b>				<b>15</b>
Preparation of financial statements – Agenda – minutes – resolution - Registered of companies - Auditor’s report – Director’s report – report on corporate governance. Procedure for ascertainment of divisible profits - declaration of dividend - payment of dividend - claiming of unclaimed/unpaid dividend - transfer of unpaid/unclaimed dividend to Investor Education - Protection Fund.					
<b>Total Lecture Hours</b>					<b>75</b>
<b>Books for Study:</b>					
1.N.D. Kapoor, - Company Law& secretarial Practice - Sultan Chand & Sons, New Delhi					
<b>Books for References:</b>					
1. P.K.Ghosh& V. Balachandran- Company Secretarial Practice,.-, Sultan Chand & Sons, Delhi					
2. S.Kathirasen& Dr. V.Ratha – Company Law and Secretarial Practice –Prasanna publisher and					



distributors

3. M.C. Bhandari - Guide to Company Law Procedure - Wadhwa & Company, Agra & Nagpur
4. K.V. Shanbhogue : Company Law Procedure - Bharat Law House, New Delhi-34
5. M.L. Sharma : Company Procedures and Registrar of Companies, Tax Publishers, Delhi.

**Web Resources:**

1. <https://en.m.wikipedia.org/wiki/secretary>
2. <https://www.investopedia.com/terms/w/windingup.asp>
3. <https://enterslice.com/winding-of-a-company>

Course Outcomes		K Level
CO1:	To Realize the role and duties of secretary in companies.	UptoK3
CO2:	To study on commencement of business	UptoK3
CO3:	How to alter the memorandum of association	UptoK4
CO4:	How to issue the shares of the company	UptoK4
CO5:	Procedure for ascertainment of divisible profits	UptoK4

**CO & PO Mapping:**

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

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

**LESSON PLAN**

Unit	Course Name	Hrs	Pedagogy
I	Company Secretary	15	L/PPT
II	Company Formation And Conversion	15	L/PPT
III	Alteration Of Memorandum And Articles	15	L/PPT
IV	Membership And Transfer/Transmission	15	L/PPT
V	Preparation & Presentation Of Reports And Distribution of Profit	15	L/PPT
<b>Total Hours</b>		<b>75</b>	

**Course Designed by:**

**Dr.S.RENGARAJ**, Assistant Professor & Head &

**Mrs. K.Anusuya**, 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(K2&K2)	1(K2)
	CO2	Up to K3	2	K1,K2	2	K2	2(K3&K3)	1(K2)
CIA II	CO3	Up to K4	2	K1,K2	1	K1	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 Marks for each section	4		6		10	10

**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	80
	K2	2	4	10	20	36	72	
	K3	-	-	10	-	10	20	20
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CIA II	K1	2	2	-	-	4	8	40
	K2	2	4	10	-	16	32	
	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	MOQs		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 K3	2	K1&K2	1	K1	2(K3&K3)	1(K3)
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 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	4	-	-	9	7.5	25
K2	5	6	10	-	21	17.5	
K3	-	-	40	20	60	50	50
K4	-	-	-	30	30	25	25
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	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	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	K3	
23	CO3	K4	
24	CO4	K4	
25	CO5	K4	



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

<b>Course Name</b>	MANAGEMENT ACCOUNTING				
<b>Course Code</b>	21UCPC42	<b>L</b>	<b>P</b>	<b>C</b>	
<b>Category</b>	Core	5	-	5	
<b>Nature of course:</b>	<b>EMPLOYABILITY</b> ✓	SKILL ORIENTED		ENTREPRENURSHIP	
<b>Course Objectives:</b>					
1. To enable the students to understand the concept and relevance of management accounting 2. To enable the learners to understand the financial statement analysis and CVP analysis 3. To expose the students to management accounting principles and their applications 4. To understand the concepts and techniques of marginal costing 5. To make the students to prepare the budgets					
<b>Unit: I</b>	<b>INTRODUCTION</b>				<b>15</b>
Management accounting – Meaning - definition – Objectives – Nature and Scope –Difference between financial accounting and management accounting and cost accounting and Management Accounting - advantages and limitations of management accounting.					
<b>Unit: II</b>	<b>FINANCIAL STATEMENT ANALYSIS</b>				<b>15</b>
Financial statement analysis – Meaning – Definition – comparative Statement, common size statement and trend analysis. Ratio analysis -Meaning- Definition - Advantages and limitations of ratio analysis- classification of ratios- liquidity-profitability-turnover- solvency ratios.					
<b>Unit: III</b>	<b>FUND FLOW STATEMENT AND CASH FLOW STATEMENT</b>				<b>15</b>
Meaning and concepts – Objectives - Merits and demerits-Calculation of funds from operation – preparation of fund flow statement – cash flow statement: Meaning –definition – objective – calculation of cash from operation – Preparation of cash flow statement.(AS3)					
<b>Unit: IV</b>	<b>MARGINAL COSTING</b>				<b>15</b>
Meaning- Merits and Demerits –Cost volume profit analysis –Break Even Analysis-Break Even Point - P/V ratio – Margin of safety – Managerial Uses of Marginal Costing.					
<b>Unit: V</b>	<b>BUDGETING AND BUDGETARY CONTROL</b>				<b>15</b>
Meaning - Objectives–Advantages–Limitations–Classification of Budgets – Preparation of Budgets: Production, Purchase, Sales, Cash and Flexible budget.					
<b>Total Lecture Hours</b>					<b>75 Hrs</b>
<b>Books for Study:</b>					
1. Ramachandran.R and Srinivasan.R, <b>Management Accounting</b> , Sriram Publications 2013. 2. Prof. T.S. Reddy and Dr. Y. Hariprasad Reddy, Management accounting, Margam Publications, Chennai 2017.					
<b>Books for References:</b>					
5. ShashiK.Gupta, R.K.Sharma, <b>Management Accounting</b> , Kalyani Publishers, Ludhiana, 2012. 6. Maheswari.S.N, <b>Management Accounting and Financial Control</b> , Vikas Publishers, 1998 ,Delhi. 7. Pandey,I.M, <b>Management Accounting</b> , Vikas Publications Private Ltd., 3 <sup>rd</sup> Revised Edition, 2008, New Delhi.					

(80% of marks must be allotted to problem solving questions. 20% of marks must be allotted to Theory questions).

**Web Resources:**

1. <https://www.iedunote.com/management-accounting>
2. <https://www.accaglobal.com/in/en/student/exam-support-resources/fundamentals-exams-study-resources/f2/technical-articles/ratio-analysis.html>
3. <https://byjus.com/commerce/difference-between-cash-flow-and-fund-flow>
4. <http://www.jiwaji.edu/pdf/ecourse/management/Marginal%20Costing%20BBA%20VI.pdf>
5. <https://bettermoneyhabits.bankofamerica.com/en/saving-budgeting/creating-a-budget>

<b>Course Outcomes</b>		<b>K Level</b>
<b>CO1:</b>	The students to understand the concept and relevance of management accounting	UptoK3
<b>CO2:</b>	Enable the learners to understand the financial statement analysis and CVP analysis, ratio analysis.	UptoK3
<b>CO3:</b>	The students to management accounting principles and fund flow, cash flow analysis	UptoK4
<b>CO4:</b>	The students learn managerial cost, PV ratio and BEP ratio	UptoK4
<b>CO5:</b>	The students learn budget preparation	UptoK4

**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>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**

Unit	Course Name	Hrs	Pedagogy
I	Introduction	15	PPT, Group Discussion, Seminar, Quiz, Assignment and Activity
II	Financial statement analysis	15	
III	Fund flow statement and cash flow statement	15	
IV	Marginal costing	15	
V	Budgeting and Budgetary Control	15	
<b>Total Hours</b>		<b>75</b>	

**Course Designed by:**

**Dr.S.RENGARAJ**, Assistant Professor & Head &

**Mr.U.HARISUTHAN**, 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(K2)
AI	CO2	Up to K3	2	K1,K2	2	K2	2(K3&K3)	1(K2)
CI	CO3	Up to K4	2	K1,K2	1	K1	2(K2&K2)	1(K3)
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	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

<b>Distribution of Marks with K Level CIA I &amp; CIA II</b>								
	<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>Consolidate of %</b>
<b>CI A I</b>	<b>K1</b>	2	2	-	-	4	8	80
	<b>K2</b>	2	4	10	20	36	72	
	<b>K3</b>	-	-	10	-	10	20	20
	<b>K4</b>	-	-	-	-	-	-	-
	<b>Marks</b>	4	6	20	20	50	100	100
<b>CI A II</b>	<b>K1</b>	2	2	-	-	4	8	40
	<b>K2</b>	2	4	10	-	16	32	
	<b>K3</b>	-	-	10	10	20	40	40
	<b>K4</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.**

<b>Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)</b>								
<b>S.No</b>	<b>Cos</b>	<b>K - Level</b>	<b>MOQs</b>		<b>Short Answers</b>		<b>Section C (Either / or Choice)</b>	<b>Section D (Open Choice)</b>
			<b>No. of Questions</b>	<b>K – Level</b>	<b>No. of Question</b>	<b>K - Level</b>		
1	CO1	Up to K3	2	K1&K2	1	K1	2(K2&K2)	1(K3)
2	CO2	Up to K3	2	K1&K2	1	K1	2(K3&K3)	1(K3)
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 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**

<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	4	-	-	9	7.5	25
K2	5	6	10	-	21	17.5	
K3	-	-	40	20	60	50	50
K4	-	-	-	30	30	25	25
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	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	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	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	K3	
23	CO3	K4	
24	CO4	K4	
25	CO5	K4	



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<b>Course Name</b>	<b>FINANCIAL MARKETS AND SERVICES</b>			
<b>Course Code</b>	<b>21UCPA41</b>	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	<b>Allied</b>	<b>4</b>		<b>4</b>
<b>Nature of course:</b>	<b>EMPLOYABILITY</b>	✓	<b>SKILLORIENTED</b>	✓
			ENTREPRENEURSHIP	
<b>Course Objectives:</b>				
1. To understand the knowledge of financial Markets 2. To learn the Mergers and Amalgamations 3. To acquire the Knowledge in shares and share capital. 4. To familiarize the formalities of Hire Purchase Finance. 5. To study on venture capital financing.				
<b>Unit: I</b>	<b>FINANCIAL SERVICES</b>			<b>12</b>
Importance – Scope – Characteristics – Types – Financial Services Market: Concept – Constituents viz., Market Players, Instruments, Specialized Institutions, Regulatory Bodies – Growth of Financial Services in India – Problems.				
<b>Unit: II</b>	<b>MERCHANT BANKING</b>			<b>12</b>
Meaning – Functions: Capital Structure Decisions, Issue Management, Underwriting, Credit syndication, Mergers and Amalgamations – Growth of merchant banking in India – Role of SEBI in regulating merchant bankers. Capital Market in India – Components- Role of National and Regional Stock Exchanges – Depository Services.				
<b>Unit: III</b>	<b>MUTUAL FUNDS</b>			<b>12</b>
Introduction – Definition – types of mutual funds – risk involved – performance – evolution – SEBI and RBI regulations for mutual funds - investors rights and obligations – Association of mutual fund RERA 2017. Real 20 days Estate Financing: Models of Housing Projects – Real Estate Finance Institutions – Refinance – Issues associated with real estate financing – Growth Factors.				
<b>Unit: IV</b>	<b>LEASING</b>			<b>12</b>
Meaning – Features – Types – Advantages – Limitations – Hire Purchase Finance – Concept – Rights of Hirer – Lease Financing Vs. Hire Purchase Financing – Methods of Interest Calculation – Methods of Reporting. Bill Financing: Definition – Features – Steps – Advantages. Factoring: Meaning – Mechanism – Types – Advantages. Forfeiting: Meaning – Mechanism – Factoring Vs. Forfeiting.				
<b>Unit: V</b>	<b>SECURITISATION</b>			<b>12</b>
Meaning – Mechanism – Advantages – Consumer Finance: Meaning – Sources – Mechanism – Problems – Venture Capital: Definition – Features – Stages of Venture Capital Financing – Future Scenario – Credit Rating: Meaning – Importance – Mechanism – Rating Methodology – Credit Rating Agencies in India.				
<b>Total Lecture Hours</b>				<b>60</b>
<b>Books for Study:</b>				
1. Gordon & Natarajan, Financial Markets and Services				

<b>Books for References:</b>	
1. Khan, M.Y. Financial Services Tata McGraw 2. Vasant Desai Financial Markets & Financial Services	
<b>Web Resources:</b>	
1. <a href="https://www.investopedia.com/terms/f/financial-market.asp">https://www.investopedia.com/terms/f/financial-market.asp</a> 2. <a href="https://www.angelone.in/knowledge-center/share-market/what-is-secondary-market">https://www.angelone.in/knowledge-center/share-market/what-is-secondary-market</a> 3. <a href="http://moirabaricollegeonline.co.in/attendance/classnotes/files/1589430876.pdf">http://moirabaricollegeonline.co.in/attendance/classnotes/files/1589430876.pdf</a> 4. <a href="http://tumkuruniversity.ac.in/oc_ug/comm/notes/FINANCIALMARKETANDSERVICES.pdf">http://tumkuruniversity.ac.in/oc_ug/comm/notes/FINANCIALMARKETANDSERVICES.pdf</a> 5. <a href="https://byjus.com/ias-questions/what-are-the-5-roles-of-financial-markets/">https://byjus.com/ias-questions/what-are-the-5-roles-of-financial-markets/</a>	
<b>Course Outcomes</b>	<b>K Level</b>
<b>CO1:</b> Understand the scope and features of financial services.	UptoK3
<b>CO2:</b> Comprehend the role of merchant bankers.	UptoK3
<b>CO3:</b> Gauge the performance of mutual funds	UptoK4
<b>CO4:</b> Gain knowledge on innovative financial services.	UptoK4
<b>CO5:</b> Problem solving through the application of appropriate theories, principles and data	UptoK4

**CO & PO Mapping:**

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

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

**LESSON PLAN**

Unit	Course Name	Hrs	Pedagogy
I	FINANCIAL SERVICES	12	L/PPT
II	MERCHANT BANKING	12	L/PPT
III	MUTUAL FUNDS	12	L/PPT
IV	LEASING	12	L/PPT
V	SECURITISATION	12	L/PPT
<b>Total Hours</b>		<b>60</b>	

**Course Designed by:**

**Dr.S.RENGARAJ**, Head & Assistant Professor

**Mrs. K.Anusuya**, Assistant Professor

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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(K2&K2)	1(K2)
	CO2	Up to K3	2	K1,K2	2	K2	2(K3&K3)	1(K2)
CIA II	CO3	Up to K4	2	K1,K2	1	K1	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 Marks for each section	4		6		10	10

**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	80
	K2	2	4	10	20	36	72	
	K3	-	-	10	-	10	20	20
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CIA II	K1	2	2	-	-	4	8	40
	K2	2	4	10	-	16	32	
	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	MOQs		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 K3	2	K1&K2	1	K1	2(K3&K3)	1(K3)
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 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	4	-	-	9	7.5	25
K2	5	6	10	-	21	17.5	
K3	-	-	40	20	60	50	50
K4	-	-	-	30	30	25	25
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	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	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	K3	
23	CO3	K4	
24	CO4	K4	
25	CO5	K4	



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

<b>Course Name</b>	MANAGERIAL SKILLS			
<b>Course Code</b>	21UCPS41	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	Skill Based	2	-	2
<b>Nature of course:</b>	EMPLOYABILITY	<b>SKILL ORIENTED</b>	✓	ENTREPRENEURSHIP
<b>Course Objectives:</b>				
1. To develop the executive skills of the students for proper articulacy, social communication and business etiquettes. 2. To enhance the students to improve their personality, communication skills. 3. To help to perform job successfully. 4. To ability to communicate with multi-cultural teams. 5. To improve communication skill of all levels of management.				
<b>Unit: I</b>	<b>GROUP COMMUNICATION:</b>			6
Introduction – Group decision making, presentations, Extempore Speeches, Conflict & Resolution, Meetings; Group Strategies & Group Discussion: GD Vs Debate, Practice of Abstract topics				
<b>Unit: II</b>	<b>INTERVIEWS:</b>			6
Definition, types, preparing for interviews, potential interview questions, Mock Interview activities.				
<b>Unit: III</b>	<b>SPEECHES AND PRESENTATION:</b>			6
Speeches- Characteristics, How to make an effective speech, delivery of speech, kinds of presentations, factors affecting Presentations, Delivering effective Presentations.				
<b>Unit: IV</b>	<b>REPORT WRITING:</b>			6
Characteristics of business reports – types of reports, purpose of reports, collecting and analyzing data ( through questionnaire, interviews, constructing tables, preparing charts, interpreting data) writing report – planning- drafting- revising, formatting, proof reading.				
<b>Unit: V</b>	<b>PRESENTATION OF BUSINESS REPORTS:</b>			6
Report presentation – written & Oral presentation – principles of oral presentation, Factors affecting presentation, sales presentation, speeches to motivate effective presentation skills.				
<b>Total Lecture Hours</b>				30
<b>Books for Study:</b>				
1. K.K.Sinha , Business Communication, Taxmann’s publications, 2018.				
<b>Books for References:</b>				
1. Dr. Himanshu Agrawal, ‘Business Communication: Communication & Soft Skills’, Anand Publication, 2017.				
2. R.C.Bhatia , Business Communication, Ane Books PVT LTD, 2019.				
3. V.S.P.Rao, Managerial Skills, Excel Books, 2016.				
4. Krishnamohan & Meera Banerjee, Developing Communication Skills, New Delhi: McMillan India Ltd, 2017.				
5. Ragendra Pal & Korlahali J.S. Essentials of Business Communication, Sultan Chand & Sons, 2018.				
<b>Web Resources:</b>				



1.	<a href="https://www.researchgate.net/publication/255728076_Management_Skills_for_Managers_in_the_21st_Century">https://www.researchgate.net/publication/255728076 Management Skills for Managers in the 21st Century</a>	
2.	<a href="https://www.academia.edu/4358901/managerial_skill_development_pdf">https://www.academia.edu/4358901/managerial skill development pdf</a>	
3.	<a href="https://www.egyankosh.ac.in/bitstream/123456789/38369/1/Unit-3.pdf">https://www.egyankosh.ac.in/bitstream/123456789/38369/1/Unit-3.pdf</a>	
4.	<a href="https://www.cabarrus.k12.nc.us/cms/lib/NC01910456/Centricity/Domain/3619/Types%20of%20Managerial%20Skills.pdf">https://www.cabarrus.k12.nc.us/cms/lib/NC01910456/Centricity/Domain/3619/Types%20of%20Managerial%20Skills.pdf</a>	
5.	<a href="https://opentextbc.ca/businessopenstax/chapter/managerial-skills/">https://opentextbc.ca/businessopenstax/chapter/managerial-skills/</a>	
<b>COURSE OUTCOME</b>		<b>K Level</b>
<b>CO1:</b>	Skilled to learn about Group communication methods practiced by corporate.	<b>Up to K2</b>
<b>CO2:</b>	Acquire practical exposure to face the interview.	<b>Up to K2</b>
<b>CO3:</b>	Imbibe communication & presentation skills to mould their behavior for corporate roles	<b>Up to K2</b>
<b>CO4:</b>	Draft clear, complete accurate Reports and other correspondence relating to recruitment and business processes	<b>Up to K2</b>
<b>CO5:</b>	Apply verbal and non-verbal (Oral & Written)communication skills to present reports	<b>Up to K2</b>

**CO & PO Mapping:**

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

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

**LESSON PLAN**

Unit	Managerial Skills	Hrs	Pedagogy
<b>I</b>	Group communication	6	Group discussion, LECTURE(PPT)
<b>II</b>	Interviews	6	Role-play, LECTURE(PPT)
<b>III</b>	Speeches and presentation	6	Role-play, LECTURE(PPT)
<b>IV</b>	Report writing	6	LECTURE(PPT)
<b>V</b>	Presentation of Business Reports	6	LECTURE(PPT)

**Course Designed by:**

**Dr. S.Rengaraj**, Assistant Professor & Head &

**Mrs. T. Mary Arul Mathy** Assistant Professor



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

<b>Course Name</b>	INTRODUCTION TO SECRETARIAL PRACTICE				
<b>Course Code</b>	21UCPN41	<b>L</b>	<b>P</b>	<b>C</b>	
<b>Category</b>	Non Major Elective	2	-	2	
<b>Nature of course:</b>	<b>EMPLOYABILITY</b>	✓	SKILLORIENTED	ENTREPRENEURSHIP	
<b>Course Objectives:</b>					
1. To realize the role and duties of secretary in companies.					
2. To know the Powers and Duties of Directors.					
3. To acquire the Knowledge in shares and share capital.					
4. To familiarize the formalities in Meetings and resolution.					
5. To know the winding up of companies.					
<b>Unit: I</b>	<b>INTRODUCTION</b>				<b>6</b>
Introduction : Meaning of secretary - Qualification - Appointment - Rights - Duties and liabilities of company secretary.					
<b>Unit: II</b>	<b>COMPANY MANAGEMENT</b>				<b>6</b>
Company management : Introduction - Directors - Qualification - Disqualification - Appointment - Managing director - powers and duties.					
<b>Unit: III</b>	<b>SHARE CAPITAL</b>				<b>6</b>
Share capital - Meaning - Definition - Types of share capital .					
<b>Unit: IV</b>	<b>COMPANY MEETINGS</b>				<b>6</b>
Company meetings -Types of meetings -Agenda - Minutes of the meeting - Resolution - Types of resolution.					
<b>Unit: V</b>	<b>WINDING UP</b>				<b>6</b>
Winding up: Meaning - Types of winding up - Compulsory winding up - Voluntary winding up - Duties of secretary in respect of winding up.					
<b>Total Lecture Hours</b>					<b>30</b>
<b>Books for Study:</b>					
1.N.D. Kapoor, - Company Law& secretarial Practice - Sultan Chand & Sons, New Delhi					
<b>Books for References:</b>					
1. P.K.Ghosh& V. Balachandran- Company Secretarial Practice,.-, Sultan Chand & Sons, Delhi					
2. S.Kathirasan& Dr. V.Ratha – Company Law and Secretarial Practice –Prasanna publisher and distributors					
<b>Web Resources:</b>					
1. <a href="https://en.m.wikipedia.org/wiki/secretary">https://en.m.wikipedia.org/wiki/secretary</a>					
2. <a href="https://www.investopedia.com/terms/w/windingup.asp">https://www.investopedia.com/terms/w/windingup.asp</a>					
3. <a href="https://enterslice.com/winding-of-a-company">https://enterslice.com/winding-of-a-company</a>					
<b>Course Outcomes</b>					<b>K Level</b>
<b>CO1:</b>	Realize the role and duties of secretary in companies.				UptoK2
<b>CO2:</b>	Know the Powers and Duties of Directors.				UptoK2
<b>CO3:</b>	Study on Acquire the Knowledge in shares and share capital.				UptoK2

<b>CO4:</b>	Learn Familiarize the formalities in meetings and resolution.	UptoK2
<b>CO5:</b>	Know the winding up of companies.	UptoK2

**CO & PO Mapping:**

<b>CO's</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>3</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>CO 2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>
<b>CO 3</b>	<b>2</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>2</b>	<b>3</b>	<b>3</b>
<b>CO 5</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>

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

**LESSON PLAN**

<b>Unit</b>	<b>Course Name</b>	<b>Hrs</b>	<b>Pedagogy</b>
I	INTRODUCTION	06	L/PPT
II	COMPANY MANAGEMENT	06	L/PPT
III	SHARE CAPITAL	06	L/PPT
IV	COMPANY MEETINGS	06	L/PPT
V	WINDING UP	06	L/PPT
	<b>Total Hours</b>	<b>30</b>	

**Course Designed by:**

**Dr.S.RENGARAJ**, Assistant Professor & Head &

**Mrs. K.Anusuya**, Assistant Professor

# FIFTH SEMESTER



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

<b>Course Name</b>	<b>DIRECT TAXES</b>			
<b>Course Code</b>	<b>21UCPC51</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> ✓	SKILL ORIENTED	ENTREPRENURSHIP	
<b>Course Objectives:</b>				
<ol style="list-style-type: none"> <li>To enable the students to know the provisions of the income tax law.</li> <li>To Familiarize the students with the various terminologies in Income Tax Act.</li> <li>To Expose students to the provisions of the Income Tax Act 1961</li> <li>To Enable the students to understand the different heads of income</li> <li>To provide knowledge to compute the total income</li> </ol>				
<b>Unit: I</b>	<b>INTRODUCTION</b>			<b>18</b>
Income Tax Act, 1961–Definitions–Income–Assessment–AssessmentYear–PreviousYear–Person–Assessee–Deemed Income–Residential status–Incidence of tax–Exempted Income u/s10.				
<b>Unit: II</b>	<b>INCOME FROM SALARY</b>			<b>18</b>
Meaning–Allowances–Perquisites–Gratuity–Commutation in Gratuity–Pension–Leave encashment–Deduction of salary income.				
<b>Unit: III</b>	<b>INCOME FROM HOUSE PROPERTY</b>			<b>18</b>
Basic concepts–Exempted House Property income –Gross annual value–Computation of income from letout and Self Occupied House property –Deduction U/S24.				
<b>Unit: IV</b>	<b>INCOME FROM BUSINESS OR PROFESSION</b>			<b>18</b>
Definition of Various Heads –Allowable and disallowing items while computing Business and Profession – Deemed profits – Depreciation and other deductions.				
<b>Unit: V</b>	<b>INCOME FROM CAPITAL GAINS AND OTHER SOURCES</b>			<b>18</b>
Introduction–Long Term and Short Term Capital Gain – Reduction under section 54,54B,54EC and 54F- Income from Capital Gains and other sources –General Incomes –specified Income -Gift–Casual Income.				
<b>Total Lecture Hours</b>				<b>90 Hrs</b>
<b>(80% of marks must be allotted to problem solving questions, 20% of marks must be allotted to Theory questions)</b>				
<b>Books for Study:</b>				
1. Dr. T.S.Reddy & Dr. Hariprasad, Income tax law and practice, Margam publications, (Current Edition)				
<b>Books for References:</b>				
1. Dr.Vinod K.Singhania, Taxmen’s Direct Taxed Law & Practice . Taxmann Publications Pvt. Ltd., NewDelhi, (Current Edition)				
2. Dr.A.Murthy, Income Tax Law and Practice –Vijay Nichole Publications,(Current Edition)				
3. Gaur V.P and Narang,D.B“ Income Tax Law and Practice ”Kalyani Publishers, (Current				

- Edition)  
4. Dr.H.C.Mehrotra, “Income Tax Law and Accounts” Sahithya Bhavan Publishers  
,(Current Edition)

**Web Resources:**

1. <https://www.classcentral.com/course/swayam-direct-tax-laws-and-practice-14009>
2. [https://onlinecourses.swayam2.ac.in/ugc19\\_hs27/preview](https://onlinecourses.swayam2.ac.in/ugc19_hs27/preview)
3. <https://www.coursera.org/learn/international-taxation>

<b>Course Outcomes</b>		<b>K Level</b>
<b>CO1:</b>	Enable the students to know the basic concepts of income tax.	UptoK3
<b>CO2:</b>	Make the Students to understand the calculation procedure of income From salary and its deductions.	UptoK3
<b>CO3:</b>	Enable the students to know the determination of house property income	UptoK4
<b>CO4:</b>	Make the students to determination of other three heads (Income from Business and Profession, Capital Gain and Other Sources)	UptoK4
<b>CO5:</b>	Enable the students to understand the calculation procedure of total income.	UptoK4

**CO & PO Mapping:**

<b>CO's</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>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</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>3</b>	<b>2</b>
<b>CO 4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>
<b>CO 5</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>

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

**LESSON PLAN**

<b>Unit</b>	<b>Course Name</b>	<b>Hrs</b>	<b>Pedagogy</b>
<b>I</b>	Introduction	18	Lecture(PPT)
<b>II</b>	Income from salary	18	Lecture(PPT)
<b>III</b>	Income from House Property	18	Lecture(PPT)
<b>IV</b>	Income from Business or Profession	18	Lecture(PPT)
<b>V</b>	Income from Capital Gains and Other Sources	18	Lecture(PPT)& Case Study Discussion
<b>Total Hours</b>		<b>90</b>	

**Course Designed by:**

**Mrs. K.Anusuya** Assistant Professor and

**Mr. U.Harisuthan**, Assistant Professor

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

<b>Internal</b>	<b>Cos</b>	<b>K Level</b>	<b>Section A</b>		<b>Section B</b>		<b>Section C Either or Choice</b>	<b>Section D Open Choice</b>
			<b>MCQs</b>		<b>Short Answers</b>			
			<b>No. of Questions</b>	<b>K - Level</b>	<b>No. of Questions</b>	<b>K - Level</b>		
<b>CI</b>	<b>CO1</b>	Up to K3	2	K1,K2	1	K1	2(K2&K2)	1(K2)
<b>AI</b>	<b>CO2</b>	Up to K3	2	K1,K2	2	K2	2(K3&K3)	1(K2)
<b>CI</b>	<b>CO3</b>	Up to K4	2	K1,K2	1	K1	2(K2&K2)	1(K3)
<b>AII</b>	<b>CO4</b>	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>

<b>Distribution of Marks with K Level CIA I &amp; CIA II</b>								
	<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>Consolidate of %</b>
<b>CIA I</b>	<b>K1</b>	2	2	-	-	4	8	80
	<b>K2</b>	2	4	10	20	36	72	
	<b>K3</b>	-	-	10	-	10	20	20
	<b>K4</b>	-	-	-	-	-	-	-
	<b>Marks</b>	4	6	20	20	50	100	100
<b>CIA II</b>	<b>K1</b>	2	2	-	-	4	8	40
	<b>K2</b>	2	4	10	-	16	32	
	<b>K3</b>	-	-	10	10	20	40	40
	<b>K4</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.

<b>Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)</b>								
<b>S.No</b>	<b>Cos</b>	<b>K - Level</b>	<b>MOQs</b>		<b>Short Answers</b>		<b>Section C (Either / or Choice)</b>	<b>Section D (Open Choice)</b>
			<b>No. of Questions</b>	<b>K – Level</b>	<b>No. of Question</b>	<b>K - Level</b>		
1	CO1	Up to K3	2	K1&K2	1	K1	2(K2&K3)	1(K3)
2	CO2	Up to K3	2	K1&K2	1	K1	2(K3&K3)	1(K3)
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 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**

<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	4	-	-	9	7.5	25
K2	5	6	10	-	21	17.5	
K3	-	-	40	20	60	50	50
K4	-	-	-	30	30	25	25
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	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	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	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	K3	
23	CO3	K4	
24	CO4	K4	
25	CO5	K4	



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

<b>Course Name</b>	SECRETARIAL AUDIT			
<b>Course Code</b>	21UCPC52	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	Core	6	-	4
<b>Nature of course:</b>	<b>EMPLOYABILITY</b> ✓	<b>SKILL ORIENTED</b>	<b>ENTREPRENURSHIP</b>	
<b>Course Objectives:</b>				
1. To check & report compliances of Secretarial Standards and applicable laws. 2. To check inadequate compliances and non-compliances. 3. To protect the interest of the customers, employees, society, and various stakeholders. 4. To avoid any legal actions/penalties 5. To provide the correct interpretation that would further the objects of the law				
<b>Unit: I</b>	<b>SECRETARIAL AUDIT</b>			<b>18</b>
Meaning – Need – objective - legal provisions; risk of Secretarial Auditor - code of conduct - Scope of Secretarial Audit - Corporate, Securities and Foreign Exchange Laws and Rules and Regulations made there under.				
<b>Unit: II</b>	<b>INTERNAL AUDIT &amp; PERFORMANCE AUDIT</b>			<b>18</b>
Meaning - Objective – Scope - Internal Audit Techniques - Appraisal of Management Decisions - Performance Assessment - Internal Control Mechanism.				
<b>Unit: III</b>	<b>CONCEPTS AND PRINCIPLES OF OTHER AUDITS</b>			<b>18</b>
Corporate Governance Audit - CSR Audit - Takeover Audit - Insider Trading Audit - Industrial and Labour Laws Audit - Cyber Audit - Environment Audit - Systems Audit - Forensic Audit - Social Audit.				
<b>Unit: IV</b>	<b>AUDIT ENGAGEMENT</b>			<b>18</b>
Appointing authority - communication to previous Auditor - Terms & conditions - Audit fees & expenses - Independence & conflict of interest – confidentiality - Auditing standard on Audit engagement.				
<b>Unit: V</b>	<b>AUDIT PROCESS AND DOCUMENTATION</b>			<b>18</b>
Preliminary Preparations – Questionnaire - Interaction - Audit program - Identification of applicable laws - creation of master checklist - Maintenance of Work- sheet, working papers and audit trails - Identification of events/ corporate actions				
<b>Total Lecture Hours</b>				<b>90</b>
<b>Books for Study:</b>				
1. V.Bala chandran P.K. Ghosh - Secretarial audit – sulthanchand and sons, New Delhi- 2002				
<b>Books for References:</b>				
1. Arun kumar Rachana Sharma - Secretarial audit - Atlantic publishers.				
<b>Web Resources:</b>				

1. <https://taxguru.in/company-law/secretarial-audit-objective-scope.html>
2. [https://www.google.com/search?q=2nd+unit+of+secretarial+audit&rlz=1C1VDKB\\_enIN1037IN1037&oq=2nd+unit+of+secretarial+audit&aqs=chrome..69i57j33i160.16207j0j4&sourceid=chrome&ie=UTF-8](https://www.google.com/search?q=2nd+unit+of+secretarial+audit&rlz=1C1VDKB_enIN1037IN1037&oq=2nd+unit+of+secretarial+audit&aqs=chrome..69i57j33i160.16207j0j4&sourceid=chrome&ie=UTF-8)
3. <https://vakilsearch.com/blog/secretarial-audit-as-per-companies-act-2013/>
4. <https://www.accountingtools.com/articles/audit-working-papers.html>
5. [https://www.google.com/search?q=report+of+secretariat+in+auditing&rlz=1C1VDKB\\_enIN1037IN1037&oq=report+of+secretaria+&aqs=chrome.1.69i57j33i10i160l2.27285j0j4&sourceid=chrome&ie=UTF-8](https://www.google.com/search?q=report+of+secretariat+in+auditing&rlz=1C1VDKB_enIN1037IN1037&oq=report+of+secretaria+&aqs=chrome.1.69i57j33i10i160l2.27285j0j4&sourceid=chrome&ie=UTF-8)

SOURCE: National Digital Library of India

Course Outcomes		K Level
CO1:	learn risk of Secretarial Auditor	Up To K3
CO2:	Appraisal of Management Decisions	Up To K3
CO3:	learn the Concepts and Principles of Other Audits	Up To K4
CO4:	How to communication of Auditor?	Up To K4
CO5:	learn the Audit Process and Documentation	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	3	3	3	3	3	3
CO 3	3	2	2	3	3	3
CO 4	3	3	3	3	3	3
CO 5	3	2	3	3	3	3

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

### LESSON PLAN

Unit		Hrs	Pedagogy
I	Secretarial Audit	18	Lecture (PPT)
II	Internal Audit & Performance Audit	18	Lecture (PPT)
III	Concepts And Principles Of Other Audits	18	Lecture (PPT)
IV	Audit Engagement	18	Lecture (PPT)
V	Audit Process And Documentation	18	Lecture (PPT)

### Course Designed by:

**Dr. S. Rengaraj**, Assistant Professor & Head & **Mr.U.Harisuthan**, 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 AI	CO1	Up to K3	2	K1,K2	1	K1	2(K2&K2)	1(K2)
	CO2	Up to K3	2	K1,K2	2	K2	2(K3&K3)	1(K2)
CI AII	CO3	Up to K4	2	K1,K2	1	K1	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 Marks for each section	4		6		10	10

**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 %
CI A I	K1	2	2	-	-	4	8	80
	K2	2	4	10	20	36	72	
	K3	-	-	10	-	10	20	20
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CI A II	K1	2	2	-	-	4	8	40
	K2	2	4	10	-	16	32	
	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	MOQs		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 K3	2	K1&K2	1	K1	2(K3&K3)	1(K3)
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 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	4	-	-	9	7.5	25
K2	5	6	10	-	21	17.5	
K3	-	-	40	20	60	50	50
K4	-	-	-	30	30	25	25
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	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	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	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	K3	
23	CO3	K4	
24	CO4	K4	
25	CO5	K4	



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

<b>Course Name</b>	<b>CORPORATE ACCOUNTING</b>				
<b>Course Code</b>	<b>21UCPC53</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 gain Methodical knowledge on the accounting practice prevailing in the corporate. 2. To implement accounting concepts to solve practical problems on Issue and Redemption of Debentures. 3. To make the learners to prepare financial statements. 4. To educate the learners to compute profit for pre, post incorporation period. 5. To acquire knowledge on Liquidation of companies & Environmental Accounting.					
<b>Unit: I</b>	<b>Issue &amp; Redemption of Shares</b>				<b>18</b>
Issue of Shares – Introduction – Accounting Procedure for Issue of Equity and PBooks for References: Shares at Par, Discount, Premium - Calls in Arrears and Calls- in Advance - Over subscription & Under subscription–Pro-rata Allotment – Redemption of pBooks for References: shares - Forfeiture & Re-issue of shares.					
<b>Unit: II</b>	<b>Issue &amp; Redemption of Debentures</b>				<b>18</b>
Debentures–Accounting Procedure for Issue of Shares - Classification of Debenture - Issue of Debentures -Redemption of Debentures - Redemption out of Profits –Cum-Interest and Ex-Interest Quotations.					
<b>Unit: III</b>	<b>Profit or Loss Prior to Incorporation &amp; Valuation of Goodwill</b>				<b>18</b>
Introduction – Treatment of Profit or Loss Prior to Incorporation – Methods of Ascertaining Profits or Loss Prior to Incorporation – Basis of Apportionment of Expenses – Goodwill – Definition - Valuation of Goodwill – Average profit, Super profit, Annuity and Capitalization Method.					
<b>Unit: IV</b>	<b>Final Accounts of Companies</b>				<b>18</b>
Introduction – Statement of Profit & Loss Account –Form of Statement of Profit & Loss Account - Contents of Statement of Profit & Loss Account - Form of Balance Sheet –Contents of Balance Sheet (As per revised schedule).					
<b>Unit: V</b>	<b>Liquidation of Companies &amp; Corporate Environmental Accounting</b>				<b>18</b>
Liquidation – Statement of Affairs and Deficiency Accounts – Liquidator’s Final Statement of Receipts and Payments (Problems). Corporate Environmental Accounting and Reporting – Classification -Environmental Management Accounting -Environmental Financial Accounting. (Theory only).					
<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. . T.S.Reddy and A.Murthy, Corporate Accounting, Margham Publications, Chennai, 2020.					
<b>Books for References:</b>					



1. Gupta R.L. & Radhaswamy M., “Corporate Accounts Theory Method and Application”, Sultan Chand & Co., New Delhi, 13th Revised Edition 2017.
2. Dr. M.A. Arulanandam, Dr. K.S. Raman, “Advanced Accountancy”, Part-I”, Himalaya Publications, New Delhi, 2016.
3. P.C.Tulsian, “Corporate Accounting”, Tata McGraw-Hill Publishing Company Limited, New Delhi 4th Edition 2016.
4. S.P. Jain & K.L. Narang, “Advanced Accounting”, Kalyani Publications, New Delhi, Vol1, 18th Edition, 2016.
5. Pillai.R.S.N, Bagavathi and Uma.S, Fundamentals of Advanced Accounting, ,S.Chand & Company Private Limited, New Delhi, Third Revised Edition 2021..

**Web Resources:**

1. [https://edurev.in/courses/10649\\_Advanced-Corporate-Accounting-Notes-for-Bcom](https://edurev.in/courses/10649_Advanced-Corporate-Accounting-Notes-for-Bcom)
2. <https://www.studocu.com/in/document/bangalore-university/indian-language/aca-notes-compressed-advanced-corporate-accounting/8387062>
3. <https://www.teachmint.com/tfile/studymaterial/b-com/aca/advancedcorporateaccounting/720214b6-dcde-47aa-8900-49b1d9391d7a>

**SOURCE: National Digital Library of India**

<b>Course Outcomes</b>		<b>K Level</b>
<b>CO1:</b>	Determine accounting procedures on issue of shares and debentures.	<b>Up To K3</b>
<b>CO2:</b>	Summarize the strategies for the redemption of shares.	<b>Up To K2</b>
<b>CO3:</b>	Analyze and Interpret the financial position of the company through preparation of final accounts.	<b>Up To K4</b>
<b>CO4:</b>	Learn to compute profit or loss relevant to Incorporation period and to identify the appropriate method of calculation of goodwill.	<b>Up To K3</b>
<b>CO5:</b>	Understand the Comprehensive accounting procedures related to Liquidation and to apply ethical principles of environmental accounting in 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>	3	2	2	3	3	2
<b>CO 2</b>	3	3	3	3	3	3
<b>CO 3</b>	3	2	3	2	3	3
<b>CO 4</b>	3	3	3	3	3	3
<b>CO 5</b>	3	3	3	3	2	3

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

**LESSON PLAN**

Unit		Hrs	Pedagogy
I	Issue & Redemption of Shares	18	Lecture (PPT)
II	Issue & Redemption of Debentures	18	Lecture (PPT)
III	Final Accounts of Companies	18	Lecture (PPT)
IV	Profit or Loss Prior to Incorporation & Valuation of Goodwill	18	Lecture (PPT)
V	Liquidation of Companies & Corporate Environmental Accounting	18	Lecture (PPT)

Course Designed by:

**Dr. S. Rengaraj**, Assistant Professor & Head & **Mr.U.Harisuthan**, 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 Question s	K - Level		
CI	CO1	Up to K3	2	K1,K2	1	K1	2(K3&K3)	1(K2)
AI	CO2	Up to K2	2	K1,K2	2	K2	2(K2&K2)	1(K2)
CI	CO3	Up to K4	2	K1,K2	1	K1	2(K3&K3)	1(K4)
AII	CO4	Up to K3	2	K1,K2	2	K2	2(K2&K2)	1(K3)
<b>Question Pattern CIA I &amp; II</b>		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

<b>Distribution of Marks with K Level CIA I &amp; CIA II</b>								
	<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>Consolidate of %</b>
<b>CIA I</b>	<b>K1</b>	2	2	-	-	4	8	80
	<b>K2</b>	2	4	10	20	36	72	
	<b>K3</b>	-	-	10	-	10	20	20
	<b>K4</b>	-	-	-	-	-	-	-
	<b>Marks</b>	4	6	20	20	50	100	100
<b>CIA II</b>	<b>K1</b>	2	2	-	-	4	8	40
	<b>K2</b>	2	4	10	-	16	32	
	<b>K3</b>	-	-	10	10	20	40	40
	<b>K4</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.

<b>Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)</b>								
<b>S.No</b>	<b>Cos</b>	<b>K - Level</b>	<b>MOQs</b>		<b>Short Answers</b>		<b>Section C (Either / or Choice)</b>	<b>Section D (Open Choice)</b>
			<b>No. of Questions</b>	<b>K – Level</b>	<b>No. of Question</b>	<b>K - Level</b>		
1	CO1	Up to K3	2	K1&K2	1	K2	2(K3&K3)	1(K2)
2	CO2	Up to K2	2	K1&K2	1	K2	2(K2&K2)	1(K2)
3	CO3	Up to K4	2	K1&K2	1	K2	2(K3&K3)	1(K4)
4	CO4	Up to K3	2	K1&K2	1	K2	2(K2&K2)	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	59
K2	5	10	30	20	65	55	
K3	-	-	20	20	40	33	33
K4	-	-	-	10	10	8	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	K3	
16) b	CO1	K3	
17) a	CO2	K2	
17) b	CO2	K2	
18) a	CO3	K3	
18) b	CO3	K3	
19) a	CO4	K2	
19) b	CO4	K2	
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	K2	
23	CO3	K4	
24	CO4	K3	
25	CO5	K3	



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

<b>Course Name</b>	<b>FINANCIAL MANAGEMENT</b>			
<b>Course Code</b>	<b>21UCPE51</b>	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	<b>CORE ELECTIVE - I</b>	5	-	5
<b>Nature of course:</b>	<b>EMPLOYABILITY</b>	✓	<b>SKILL ORIENTED</b>	<b>ENTREPRENURSHIP</b>
<b>Course Objectives:</b>				
1.To. Determination of amount of finance needed by an enterprise. 2. To Determination of sources of funds, 3. To Determination of suitable policies for proper utilization and administration of funds. 4. To Financial decisions making 5 . To Guideline for earning maximum profits with minimum cost				
<b>Unit: I</b>	<b>INTRODUCTION TO FINANCIAL MANAGEMENT:</b>			<b>15</b>
Meaning, - Definition - objectives and importance of finance – Sources of finance – Functions of financial management – Role of financial manager in financial management – Advantages and limitation of financial management.				
<b>Unit: II</b>	<b>CAPITAL STRUCTURE:</b>			<b>15</b>
Planning – Factors affecting capital structures – Determining Debt and equity proportion – Theories of capital structures – Leverages – Types of Leverages				
<b>Unit: III</b>	<b>CAPITAL BUDGETING AND COST OF CAPITAL:</b>			<b>15</b>
Meaning – Nature – Need – Importance – Capital budgeting process–Kinds of capital investment proposals – Factors affecting capital investment decisions- capital budgeting appraisal methods. Cost of capital – Cost of equity – Cost of pBooks for References: capital – Cost of debt – Cost retained earnings – Weighted average (or) composite of capital (WACC).				
<b>Unit: IV</b>	<b>DIVIDEND DECISION:</b>			<b>15</b>
Meaning – Definition – types of dividend policy - Factors affecting dividend payment –provisions on dividend payment – Various Dividend models (Walter’s, Gordon’s and M.M. Hypothesis).				
<b>Unit: V</b>	<b>WORKING CAPITAL:</b>			<b>15</b>
Working capital – Components of working capital – Working Capital Operating Cycle –Factors influencing working capital – Determining (or) forecasting of working capital requirements.				
<b>Total Lecture Hours</b>				<b>75</b>
(60% of marks must be allotted to problem solving questions. 40% of marks must be allotted to Theory questions).				
<b>Books for Study:</b>				
1. Dr.A.Murthy, <b>Financial Management</b> , Margham Publication, Chennai, 2018				
<b>Books for References:</b>				
1. S.N.Maheswari, Financial Management, Sultan Chand and Sons, New Delhi 2013. 2. Dr. R. Ramachandaran and Dr. R.Srinivasan , Financial Management , Sriram Publications, Tiruchi, 2019				
<b>Web Resources:</b>				

1. <https://emeritus.org/in/learn/what-is-financial-management/>
2. <https://www.cfainstitute.org/en/membership/professional-development/refresher-readings/capital-structure>
3. <https://www.emerald.com/insight/content/doi/10.1108/eb013640/full/html>
4. <https://corporatefinanceinstitute.com/resources/equities/dividend-policy/>
5. <https://www.bankofamerica.com/smallbusiness/business-financing/learn/what-is-working-capital/>

Course Outcomes	K Level
CO1: Understanding the cost of capital in wide aspects.	Up to K3
CO2: Interpret capital budgeting proposals.	Up to K3
CO3: Analyze dividend policies and various dividend models.	Up to K4
CO4: Create good capital structure.	Up to K4
CO5: Judge the working capital requirements.	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	3	3	3	3	3	3
CO 3	3	3	2	3	2	3
CO 4	3	3	3	3	3	3
CO 5	3	3	3	2	3	3

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

**LESSON PLAN**

Unit	FINANCIAL MANAGEMENT	Hrs	Pedagogy
I	INTRODUCTION TO FINANCIAL MANAGEMENT:	15	Lecture (PPT)
II	CAPITAL STRUCTURE	15	Lecture (PPT)
III	CAPITAL BUDGETING AND COST OF CAPITAL:	15	Lecture (PPT)
IV	DIVIDEND POLICIES:	15	Lecture (PPT)
V	WORKING CAPITAL:	15	Lecture (PPT)

Course Designed by: **Dr. S.Rengaraj**, Assistant Professor & Head &

**Mrs. S.Gomathieswari**, 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 AI	CO1	Up to K3	2	K1,K2	1	K1	2(K2&K2)	1(K2)
	CO2	Up to K3	2	K1,K2	2	K2	2(K3&K3)	1(K2)
CI AII	CO3	Up to K4	2	K1,K2	1	K1	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 Marks for each section	4		6		10	10

**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 %
CI A I	K1	2	2	-	-	4	8	80
	K2	2	4	10	20	36	72	
	K3	-	-	10	-	10	20	20
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CI A II	K1	2	2	-	-	4	8	40
	K2	2	4	10	-	16	32	
	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	MOQs		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 K3	2	K1&K2	1	K1	2(K3&K3)	1(K3)
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 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	4	-	-	9	7.5	25
K2	5	6	10	-	21	17.5	
K3	-	-	40	20	60	50	50
K4	-	-	-	30	30	25	25
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	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	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	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	K3	
23	CO3	K4	
24	CO4	K4	
25	CO5	K4	



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<b>Course Name</b>	HUMAN RESOURCE MANAGEMENT			
<b>Course Code</b>	21UCPE52	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	CORE ELECTIVE - I	5	-	5
<b>Nature of course:</b>	EMPLOYABILITY	<b>SKILL ORIENTED</b>	✓	ENTREPRENURSHIP
<b>Course Objectives:</b>				
1. To ensure the right people with the right skills for the right job. 2. To prepare human resources to accomplish organizational goals. 3. To earn profit, growth, expansion, survival, diversification etc. 4. To arrange for performance appraisal of the employees. 5. To help them to attain efficiency in their operations and benefit the organization				
<b>Unit: I</b>	<b>INTRODUCTION TO PERSONAL MANAGEMENT</b>			<b>15</b>
Definition of personal Management :Function, Objectives ,Role of Human Relations in Personnel Management - Qualities of a personnel Manager – Evolution ,Growth and functions of Personnel Management - Personnel policies				
<b>Unit: II</b>	<b>RECRUITMENT AND SELECTION:</b>			<b>15</b>
Determination of the qualities of the personnel: Job analysis, Job Specifications and Job Description. Man power Planning: Objectives, Process -Recruitment and Selection: Process, Techniques -Placement and Induction.				
<b>Unit: III</b>	<b>TRAINING AND DEVELOPMENT :</b>			<b>15</b>
Training and Development methods for Operatives and management - Training of Operatives - Executive development - Identification of training needs- methods - Evaluation of training.				
<b>Unit: IV</b>	<b>PERFORMANCE APPRAISAL:</b>			<b>15</b>
Performance Appraisal - Post Appraisal Interview - Essentials of a Good Appraisal System - Promotion Transfer and Separation of Employees.				
<b>Unit: V</b>	<b>GRIEVANCE HANDLING AND DISCIPLINE:</b>			<b>15</b>
Grievance handling - Causes of grievance - Grievance Procedures; discipline - essentials of a good Disciplinary System - Procedure for disciplinary action- Kinds of punishment.				
<b>Total Lecture Hours</b>				<b>75</b>
<b>Books for Study:</b>				
1. Dr.C.B.Gupta, Human Resource Management, Sultan Chand & Sons, New Delhi,2009.				
<b>Books for References:</b>				
1. Dr.L.M.Prasad Human Resource Management, Sultan Chand & Sons, New Delhi, 2018. 2. Shashi Gupta and Rosy Joshi, Human Resource Management, Kalyani Publishers, New Delhi 2018.				
<b>Web Resources:</b>				
<a href="https://www.datatrained.com/post/objectives-of-human-resource-management/">https://www.datatrained.com/post/objectives-of-human-resource-management/</a> <a href="https://www.studocu.com/in/document/bangalore-university/bba/hrm-notes-unit-2/16836097">https://www.studocu.com/in/document/bangalore-university/bba/hrm-notes-unit-2/16836097</a> <a href="https://getuplearn.com/blog/selection-in-hrm/">https://getuplearn.com/blog/selection-in-hrm/</a> <a href="https://www.investopedia.com/what-is-a-performance-appraisal-4586834">https://www.investopedia.com/what-is-a-performance-appraisal-4586834</a> <a href="https://www.whatishumanresource.com/grievance-procedure">https://www.whatishumanresource.com/grievance-procedure</a>				

<b>Course Outcomes</b>		<b>K Level</b>
<b>CO1:</b>	Understand the Role and qualities of Personnel Manager.	<b>Up to K3</b>
<b>CO2:</b>	Learn the Process of recruitment and selection.	<b>Up to K3</b>
<b>CO3:</b>	Analyze the various methods of training and development.	<b>Up to K4</b>
<b>CO4:</b>	Evaluate the Essentials of a good appraisal system.	<b>Up to K4</b>
<b>CO5:</b>	Interpret the essentials of a good Disciplinary System and Procedure for disciplinary	<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	3	2	3	2	2
<b>CO 2</b>	3	3	3	3	3	3
<b>CO 3</b>	3	3	2	3	2	3
<b>CO 4</b>	3	3	3	3	3	3
<b>CO 5</b>	3	2	3	3	3	3

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

**LESSON PLAN**

<b>Unit</b>	<b>HUMAN RESOURCE MANAGEMENT</b>	<b>Hrs</b>	<b>Pedagogy</b>
<b>I</b>	Introduction to Personal Management	15	Lecture (PPT)
<b>II</b>	Recruitment and Selection:	15	Lecture (PPT)
<b>III</b>	Training and Development :	15	Lecture (PPT)
<b>IV</b>	Performance Appraisal:	15	Lecture (PPT)
<b>V</b>	Grievance Handling and Discipline:	15	Lecture (PPT)

**Course Designed by: Dr. S.Rengaraj, Assistant Professor & Head &**

**Mrs.K.Anusuya, 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 Question s	K - Level		
CI AI	CO1	Up to K3	2	K1,K2	1	K1	2(K2&K2)	1(K2)
	CO2	Up to K3	2	K1,K2	2	K2	2(K3&K3)	1(K2)
CI AII	CO3	Up to K4	2	K1,K2	1	K1	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 Marks for each section	4		6		10	10

**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 %
CI A I	K1	2	2	-	-	4	8	80
	K2	2	4	10	20	36	72	
	K3	-	-	10	-	10	20	20
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CI A II	K1	2	2	-	-	4	8	40
	K2	2	4	10	-	16	32	
	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	MOQs		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 K3	2	K1&K2	1	K1	2(K3&K3)	1(K3)
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 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	4	-	-	9	7.5	25
K2	5	6	10	-	21	17.5	
K3	-	-	40	20	60	50	50
K4	-	-	-	30	30	25	25
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	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	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	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	K3	
23	CO3	K4	
24	CO4	K4	
25	CO5	K4	



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

<b>Course Name</b>	<b>BUSINESS ENVIRONMENT</b>			
<b>Course Code</b>	<b>21UCPE53</b>	<b>L</b>	<b>P</b>	<b>C</b>
<b>Core</b>	<b>Core Elective - I</b>	<b>5</b>	<b>-</b>	<b>5</b>
<b>NATURE OF COURSE:</b>	<b>EMPLOYBILITY</b>	<b>SKILLORIENTED</b>	<b>ENTREPRENEURSHIP ✓</b>	
<b>COURSE OBJECTIVES:</b>				
1. To acquaint the students with the emerging issues in business 2. To national and international level in the light of new economic policies. 3. To understanding the Sick Industrial companies 4. To learn the Government policy on foreign capital 5. To study the Dimensions of Social responsibility				
<b>Unit: I</b>	<b>Business Environment</b>			<b>15 hours</b>
Meaning and Importance – External factors affecting business-Economics, Political, Legal, Social, Competitive, Ecological and Technological factors – SWOT analysis				
<b>Unit: II</b>	<b>Industrial Policies since Independence:</b>			<b>15 hours</b>
Recent changes in industrial licensing system – IDR Act, - Privatization of the public sector undertakings – Forms of Privatization – Arguments for and against privatization				
<b>Unit: III</b>	<b>Industrial Sickness</b>			<b>15 hours</b>
Definition – Causes – Remedial measures – Sick Industrial companies (Special Provision) Act 1985 – Micro Small and Medium Enterprises – Definition – Problems of MSMES – Incentives to MSMES				
<b>Unit: IV</b>	<b>Foreign Private Investments</b>			<b>15 hours</b>
Foreign Private Investments forms – Merits and Demerits – Government policy on foreign capital – Multinational Companies in India				
<b>Unit: V</b>	<b>Social Responsibilities</b>			<b>15 hours</b>
Dimensions of Social responsibility – Arguments for and against social responsibility of business – Social Audit				
<b>Total Lecture Hours</b>				<b>75 Hours</b>
<b>Books for Study:</b>				
1. Sankaran, Business Environment, Margham Publications. Chennai (2017)				
<b>Books for References:</b>				
1. Gupta C.B., Essentials of Business Environment, Sultan & Chand Publications, New Delhi. First Edition, 2018.				
2. Sankaran, Business Environment, Margham Publications. Chennai (2017)				
3. K. Aswathappa : Essentials of Business Environment, Himalaya Publishing House (2018)				
4. Francis Cherunilam : Business Environment, Himalaya Publishing House (2018)				
<b>Web Resources:</b>				
1. <a href="https://www.classcentral.com/course/swayam-introduction-to-environmental-economics-17661">https://www.classcentral.com/course/swayam-introduction-to-environmental-economics-17661</a>				
2. <a href="https://www.classcentral.com/course/swayam-international-business-19899">https://www.classcentral.com/course/swayam-international-business-19899</a>				
3. <a href="https://www.mercatus.org/tags/ideas-india?utm_source=ad_link&amp;utm_medium=google&amp;utm_campaign=ideas_of_india&amp;gclid=CjwKCAiAmrOBBhA0EiwArn3mfLYP5PabawXn7yxlKx618Duhcrxa17spHKYjCMm6kGHGK1ou12PAIhoCb3IQAvD_BwE">https://www.mercatus.org/tags/ideas-india?utm_source=ad_link&amp;utm_medium=google&amp;utm_campaign=ideas_of_india&amp;gclid=CjwKCAiAmrOBBhA0EiwArn3mfLYP5PabawXn7yxlKx618Duhcrxa17spHKYjCMm6kGHGK1ou12PAIhoCb3IQAvD_BwE</a>				



<b>COURSE OUTCOMES</b>		<b>K Level</b>
<b>CO1:</b>	Understand the concept of Internal and External elements affecting business environment of business environment.	<b>Up to K3</b>
<b>CO2:</b>	Describe the economic growth and new industrial policy	<b>Up to K3</b>
<b>CO3:</b>	Gain impact on Socio cultural Environment	<b>Up to K4</b>
<b>CO4:</b>	Know the recent developments in economic and Political	<b>Up to K4</b>
<b>CO5:</b>	Generalization the new ideas for creating good technological environment	<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	3	2	3	2
<b>CO 2</b>	3	3	3	3	3	3
<b>CO 3</b>	3	3	2	3	2	3
<b>CO 4</b>	3	3	3	3	3	3
<b>CO 5</b>	3	2	3	3	3	3

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

**LESSON PLAN**

<b>UNIT</b>	<b>BUSINESS ENVIRONMENT</b>	<b>Hrs</b>	<b>Mode</b>
<b>I</b>	An Overview of Business Environment Type of Environment-	15	<b>Lecture (PPT)</b>
<b>II</b>	Industrial Policies since Independence	15	<b>Lecture (PPT)</b>
<b>III</b>	Industrial Sickness	15	<b>Lecture (PPT)</b>
<b>IV</b>	Foreign Private Investments	15	<b>Lecture (PPT)</b>
<b>V</b>	Social Responsibilities	15	<b>Lecture (PPT)</b>

**Course Designed by:**

**Dr. S.Rengaraj, Assistant Professor &**

**Mrs.K.Anusuya, 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 Question s	K - Level		
CI AI	CO1	Up to K3	2	K1,K2	1	K1	2(K2&K2)	1(K2)
	CO2	Up to K3	2	K1,K2	2	K2	2(K3&K3)	1(K2)
CI AII	CO3	Up to K4	2	K1,K2	1	K1	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 Marks for each section	4		6		10	10

**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 %
CI A I	K1	2	2	-	-	4	8	80
	K2	2	4	10	20	36	72	
	K3	-	-	10	-	10	20	20
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CI A II	K1	2	2	-	-	4	8	40
	K2	2	4	10	-	16	32	
	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	MOQs		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 K3	2	K1&K2	1	K1	2(K3&K3)	1(K3)
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 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	4	-	-	9	7.5	25
K2	5	6	10	-	21	17.5	
K3	-	-	40	20	60	50	50
K4	-	-	-	30	30	25	25
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	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	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	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	K3	
23	CO3	K4	
24	CO4	K4	
25	CO5	K4	



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<b>Course Name</b>	<b>ECONOMIC AND OTHER LEGISLATION</b>			
<b>Course Code</b>	<b>21UCPE54</b>	<b>L</b>	<b>P</b>	<b>C</b>
<b>Core</b>	<b>Core Elective - II</b>	5		5
<b>Nature Of Course:</b>	EMPLOYBILITY	SKILLORIENTED	ENTREPRENEURSHIP ✓	
<b>COURSE OBJECTIVES:</b>				
<ol style="list-style-type: none"> <li>To attain economic growth, economic stability, and equitable employment.</li> <li>To socio economic problems include growth of monopolies, labor exploitation, and unethical trade practices.</li> <li>To improving the economic well-being of a community through efforts that entail job creation, job retention, tax base enhancements and quality of life.</li> <li>To financial control of production consumption and investment</li> <li>To administrative control of production consumption and investment</li> </ol>				
<b>Unit: I</b>	<b>COMPETITION LAW AND CONSUMER PROTECTION ACT</b>			<b>15 hours</b>
Meaning – Definition – Objectives – Prohibition of certain agreements, abuse of dominant position- Combination and regulation of combinations – Competition Commission of India – Duties, power and functions – Competition Advocacy – Penal provisions- Deficiency in service- Consumer Protection Council- grievances and redressal forum.				
<b>Unit: II</b>	<b>FOREIGN EXCHANGE MANAGEMENT ACT</b>			<b>15 hours</b>
Meaning - Definition - Objectives - Current account transactions - Capital account transactions and its restrictions – Foreign direct investment in India and abroad –Export of goods and services - types of accounts - NRI-FDI- Investment Policies				
<b>Unit: III</b>	<b>ARBITRATION AND CONCILIATION ACT &amp; INFORMATION TECHNOLOGY LAW</b>			<b>15 hours</b>
Meaning – Objectives – Arbitration agreement – Arbitral award – Conciliation - Appointment and role of conciliators – Settlement agreement –Institution 1 Arbitration – Foreign awards. An overview – Digital signatures – Electronic records – Certifying authority – Cyber regulations – Appellate Tribunal – Offences and penalties.				
<b>Unit: IV</b>	<b>MANAGEMENT OF INTELLECTUAL PROPERTY RIGHTS</b>			<b>15 hours</b>
Concept and development of intellectual property law – Procedure relating to trade marks, copy rights, patents: Concept, Registration-Overview of laws relating to other intellectual property rights – Designs, Geographical indications, Trade secrets.				
<b>Unit: V</b>	<b>POLLUTION CONTROL LAWS</b>			<b>15 hours</b>
Law relating to prevention and control of Air Pollution and Water Pollution – Offences by companies Environment protection: Legal and regulatory framework – Procedures for obtaining various environment clearances- Role and functions of Environment Tribunal Environment audit.				
				<b>Total Lecture Hours</b> 75 Hours
<b>Books for Study:</b>				
1. Balachandran, V Economic Legislations. Vijay Nicole Publications, Chennai ,2018				

**Books for References::**

1. Kapoor, N.D. Economic and other Legislations. Sultan chand & Sons New Delhi, 2019
2. Cs Amit Vohra, CS Rachit dhingra Economic and Commercial Law. Bharat Publishing House New Delhi, (2019)

**Web Resources:**

1. [https://www.google.com/search?q=objectives+of+economic+and+other+legislations&rlz=1C1VDKB\\_enIN1037IN1037&oq=objectives+of+economic+and+other+legislations&ags=chrome..69i57j33i10i160l2.26098j1j7&sourceid=chrome&ie=UTF-8](https://www.google.com/search?q=objectives+of+economic+and+other+legislations&rlz=1C1VDKB_enIN1037IN1037&oq=objectives+of+economic+and+other+legislations&ags=chrome..69i57j33i10i160l2.26098j1j7&sourceid=chrome&ie=UTF-8)
2. <https://www.studysmarter.co.uk/explanations/history/us-history/economic-legislation/>
3. <https://indiancoastguard.gov.in/Veteran/WriteReadData/CMS/202004191201450416771Voluntaryretirement.pdf>
4. <https://www.imf.org/external/np/sta/bop/pdf/chap4.pdf>
5. <https://www.ohchr.org/en/instruments-mechanisms/instruments/international-covenant-economic-social-and-cultural-rights>

COURSE OUTCOMES		K Level
CO1:	Apply their knowledge in filing applications for registration of IPR	Up to K3
CO2:	Understand the powers and functions of various authorities under EOL.	Up to K3
CO3:	Acquire the knowledge regarding the significance of Competition Act, Foreign Exchange Management Act (FEMA), Pollution control laws and Management of IPR.	Up to K4
CO4:	Examine the concept and development of intellectual property law	Up to K4
CO5:	Develops Employability Skill in using the provisions of various Acts in real life situation.	Up to K4

**CO & PO Mapping:**

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

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

**LESSON PLAN**

UNIT	SECURITIES LAWS AND CAPITAL MARKET	Hrs	Mode
I	Competition Law And Consumer Protection Act	15	Lecture (PPT)
II	Foreign Exchange Management Act	15	Lecture (PPT)
III	Arbitration And Conciliation Act & Information Technology Law	15	Lecture (PPT)
IV	Management Of Intellectual Property Rights	15	Lecture (PPT)
V	Pollution Control Laws	15	Lecture (PPT)

**Course Designed by: Dr. S.Rengaraj**, Assistant Professor & Head & **Mrs.T. Mary Arul Mathy**, 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 Question s	K - Level		
CI AI	CO1	Up to K3	2	K1,K2	1	K1	2(K2&K2)	1(K2)
	CO2	Up to K3	2	K1,K2	2	K2	2(K3&K3)	1(K2)
CI AII	CO3	Up to K4	2	K1,K2	1	K1	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 Marks for each section	4		6		10	10

**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 %
CI A I	K1	2	2	-	-	4	8	80
	K2	2	4	10	20	36	72	
	K3	-	-	10	-	10	20	20
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CI A II	K1	2	2	-	-	4	8	40
	K2	2	4	10	-	16	32	
	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	MOQs		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 K3	2	K1&K2	1	K1	2(K3&K3)	1(K3)
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 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	4	-	-	9	7.5	25
K2	5	6	10	-	21	17.5	
K3	-	-	40	20	60	50	50
K4	-	-	-	30	30	25	25
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	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	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	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	K3	
23	CO3	K4	
24	CO4	K4	
25	CO5	K4	



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<b>Course Name</b>	<b>SECURITIES LAWS AND CAPITAL MARKETS</b>			
<b>Course Code</b>	<b>21UCPE55</b>	<b>L</b>	<b>P</b>	<b>C</b>
<b>Core</b>	<b>Core Elective - II</b>	5	-	5
<b>NATURE OF COURSE:</b>	EMPLOYBILITY	SKILLORIENTED	ENTREPRENEURSHIP ✓	
<b>COURSE OBJECTIVES:</b>				
1. To acquire knowledge of the basic about ‘Securities’ 2. To provide conceptual understanding and working knowledge of securities laws 3. To learning the entities listed on the stock exchanges. 4. To acquaint students with SEBI Act-1992 5. To provide the basic understanding of the working of capital market in India.				
<b>Unit: I</b>	<b>INTRODUCTION TO SECURITY</b>			<b>15 hours</b>
Security - Meaning- Definition-Types-Indian financial system – Meaning, Functions – Basics of Capital Market – Structure of Capital Market - Participants of Capital Market - Capital Market Instruments				
<b>Unit: II</b>	<b>SECONDARY MARKET INTERMEDIARIES</b>			<b>15 hours</b>
Primary Market and Secondary Market Intermediaries: Role and Functions, Merchant Bankers, Stock Brokers, Syndicate Members, Registrars, Underwriters, Bankers to an Issue, Portfolio Managers, Debenture Trustees, Foreign Institutional Investors, Custodians, Credit Rating Agencies, Venture Capitalists				
<b>Unit: III</b>	<b>ISSUE AND LISTING OF SECURITIES:</b>			<b>15 hours</b>
Listing of Securities - Issue of Capital and Disclosure Requirements (ICDR) Procedure for Issue of Various Types of Shares and Debentures – Employee Stock Option Scheme and Employee Stock Purchase Scheme-Delisting of Securities				
<b>Unit: IV</b>	<b>SECURITIES EXCHANGE BOARD OF INDIA ACT, 1992</b>			<b>15 hours</b>
Objective, Power and Functions of SEBI - Securities Appellate Tribunal, Penalties, Appeals, Appearance before SAT.- Procedure for Redressal of grievances.				
<b>Unit: V</b>	<b>SECURITIES CONTRACTS (REGULATION) ACT, 1956</b>			<b>15 hours</b>
Definition – Application for recognition of stock exchanges – Grant of recognition to stock exchanges – withdrawal of recognition to stock exchanges – Annual reports to be furnished to central Government by stock exchanges				
<b>Total Lecture Hours</b>				<b>75 Hours</b>
<b>Books for Study:</b>				
1. M Y. Khan Indian Financial System, Tata Mc Graw hill, New delhi. (2007 Edition), 2. Kondaiah Jonnalagadd Securities Law, Lexis Nexis, (2015),				
<b>Books for References:</b>				
1. N.S.Zad Capital market and securities law, Taxmanns, (2017),				
<b>Web Resources:</b>				
1. <a href="https://cs.lmu.edu/~ray/notes/introsecurity/">https://cs.lmu.edu/~ray/notes/introsecurity/</a> 2. <a href="https://libertatem.in/blog/sebi-regulations-governing-capital-market-intermediaries/">https://libertatem.in/blog/sebi-regulations-governing-capital-market-intermediaries/</a> 3. <a href="https://www.sebi.gov.in/sebi_data/commndocs/ch4_p.pdf">https://www.sebi.gov.in/sebi_data/commndocs/ch4_p.pdf</a>				

4. [https://www.sebi.gov.in/sebi\\_data/attachdocs/1456380272563.pdf](https://www.sebi.gov.in/sebi_data/attachdocs/1456380272563.pdf)
5. <https://www.google.com/search?client=firefox-b-d&q=Securities+Contracts+%28Regulation%29+Act%2C+1956>

**Web Resources:**

<b>COURSE OUTCOMES</b>		<b>K Level</b>
<b>CO1:</b>	Students to understand securities transaction and basic of capital market	<b>Up to K3</b>
<b>CO2:</b>	Elaborate the regulations relating to securities market and intermediaries.	<b>Up to K3</b>
<b>CO3:</b>	Apply the procedure for employee stock Purchase scheme and listing of securities.	<b>Up to K4</b>
<b>CO4:</b>	Predict there ports to be furnished to central government by stock exchanges.	<b>Up to K4</b>
<b>CO5:</b>	Evaluate the functions of SEBI and Securities Appellate Tribunal.	<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	3	3	2	2	2
<b>CO 2</b>	3	3	3	3	3	3
<b>CO 3</b>	3	2	2	3	3	3
<b>CO 4</b>	3	3	3	3	3	3
<b>CO 5</b>	3	2	3	3	3	3

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

**LESSON PLAN**

<b>UNIT</b>	<b>SECURITIES LAWS AND CAPITAL MARKETS</b>	<b>Hrs</b>	<b>Mode</b>
<b>I</b>	Introduction of Security	<b>15</b>	<b>Lecture (PPT)</b>
<b>II</b>	Secondary Market Intermediaries	<b>15</b>	<b>Lecture (PPT)</b>
<b>III</b>	Issue And Listing of Securities:	<b>15</b>	<b>Lecture (PPT)</b>
<b>IV</b>	Securities exchange board of India act, 1992	<b>15</b>	<b>Lecture (PPT)</b>
<b>V</b>	Securities Contracts (Regulation) Act, 1956	<b>15</b>	<b>Lecture (PPT)</b>

**Course Designed by:**

**Dr. S.Rengaraj**, Assistant Professor & Head &

**Mrs.T. Mary Arul Mathy** , 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 Question s	K - Level		
CI AI	CO1	Up to K3	2	K1,K2	1	K1	2(K2&K2)	1(K2)
	CO2	Up to K3	2	K1,K2	2	K2	2(K3&K3)	1(K2)
CI AII	CO3	Up to K4	2	K1,K2	1	K1	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 Marks for each section	4		6		10	10

**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 %
CI A I	K1	2	2	-	-	4	8	80
	K2	2	4	10	20	36	72	
	K3	-	-	10	-	10	20	20
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CI A II	K1	2	2	-	-	4	8	40
	K2	2	4	10	-	16	32	
	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	MOQs		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 K3	2	K1&K2	1	K1	2(K3&K3)	1(K3)
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 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	4	-	-	9	7.5	25
K2	5	6	10	-	21	17.5	
K3	-	-	40	20	60	50	50
K4	-	-	-	30	30	25	25
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	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	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	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	K3	
23	CO3	K4	
24	CO4	K4	
25	CO5	K4	



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

<b>Course Name</b>	<b>CORPORATE SOCIAL RESPONSIBILITIES</b>				
<b>Course Code</b>	<b>21UCPE56</b>	<b>L</b>	<b>P</b>	<b>C</b>	
<b>Category</b>	<b>CORE ELECTIVE - II</b>	5	-	5	
<b>Nature of course:</b>	<b>EMPLOYABILITY</b> ✓	SKILL ORIENTED		ENTREPRENURSHIP	
<b>Course Objectives:</b>					
1. To enumerate the awareness of corporate social responsibility. 2. To understand the theories and strategies of corporate social responsibility. 3. To familiarize the students with leadership, sustainability and Globalization concepts. 4. To discover the issues concerning with sustainability 5. To create the CSR activities at global level					
<b>Unit: I</b>	<b>INTRODUCTION:</b>				<b>15</b>
CSR Meaning – Definitions- Effects of Organizational Activity - Principles of CSR -importance of CSR –Sustainability –Environmental Issues-Externalizing- Social Contract.					
<b>Unit: II</b>	<b>CSR AND STRATEGY:</b>				<b>15</b>
Role of A Business Manager – Importance of Performance Measurement- Managers and Business Ethics-Corporate Governance.					
<b>Unit: III</b>	<b>CORPORATE SOCIAL RESPONSIBILITY AND LEADERSHIP:</b>				<b>15</b>
The Concept of Leadership-Styles of Leadership – Motivation-Sources of Power – Systems of Control – Corporate Planning- Planned and Emergent Strategy – Agency Theory- Limitations of Agency Theory.					
<b>Unit: IV</b>	<b>ISSUES CONCERNING SUSTAINABILITY:-</b>				<b>15</b>
Sustainability - Definition-Sustainability and The Cost of Capital – Redefining Sustainability- Distributable Sustainability-Summarizing Sustainability.					
<b>Unit: V</b>	<b>GLOBALISATION AND CSR:</b>				<b>15</b>
Globalization- Definition – How Globalization affects CSR - Globalization, Corporate Failures and CSR- Globalization an Opportunity or Threat for CSR – CSR issues in non - profit organization – accounting issues.					
<b>Total Lecture Hours</b>					<b>75</b>
<b>Book for Study:</b>					
1. Sanjay Agarwal K., <i>Corporate Social Responsibility in India</i> , Response Books, 2008. 2. <a href="#">Prabhakaran Paleri</a> , <i>Corporate Social Responsibility: Concept, Cases and Trends</i> , Perfect Books (P) Ltd, 15.07.2019					
<b>Books for References:</b>					
1. David crowther, <i>Corporate Social Responsibility</i> , Gular Aras & Ventus Publishing APS 2008.(ISBN 978-87-7681-415-1) 2. Wiliam D. Werther & David Chanderler, <i>Strategic Corporate Social Responsibility</i> , Sage Publication, 2010.					
<b>Web Resources:</b>					
1. <a href="https://www.uio.no/studier/emner/annet/sum/SUM4018/">https://www.uio.no/studier/emner/annet/sum/SUM4018/</a> 2. <a href="https://www.slideshare.net/celsesser/unit-2-business-ethics-social-responsibility">https://www.slideshare.net/celsesser/unit-2-business-ethics-social-responsibility</a>					

3. [https://en.wikipedia.org/wiki/Corporate\\_social\\_responsibility#Approaches](https://en.wikipedia.org/wiki/Corporate_social_responsibility#Approaches)
4. <https://programsandcourses.anu.edu.au/2019/course/busn3017https://taxguru.in/compan-y-law/section-135-corporate-social-responsibility-csr.html>
5. <https://slideplayer.com/slide/13853041/>

<b>Course Outcomes</b>		<b>K Level</b>
<b>CO1:</b>	Study on positive business reputation.	<b>Up to K3</b>
<b>CO2:</b>	Learn increased sales and strategy	<b>Up to K3</b>
<b>CO3:</b>	Learn the CSR and leadership	<b>Up to K4</b>
<b>CO4:</b>	Understanding the sustainability growth of business	<b>Up to K4</b>
<b>CO5:</b>	Learn Globalization affects CSR	<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>	2	3	3	3	2	2
<b>CO 2</b>	3	3	3	3	3	3
<b>CO 3</b>	3	2	2	3	3	3
<b>CO 4</b>	3	3	3	3	3	3
<b>CO 5</b>	3	2	3	3	3	3

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

**LESSON PLAN**

<b>Unit</b>	<b>CORPORATE SOCIAL RESPONSIBILITIES</b>	<b>Hrs</b>	<b>Pedagogy</b>
<b>I</b>	Introduction:	15	Lecture (PPT)
<b>II</b>	CSR and Strategy:	15	Lecture (PPT)
<b>III</b>	Corporate Social Responsibility and Leadership:	15	Lecture (PPT)
<b>IV</b>	Issues Concerning Sustainability:-	15	Lecture (PPT)
<b>V</b>	Globalization and CSR:	15	Lecture (PPT)

**Course Designed by:**

**Dr. S.Rengaraj**, Assistant Professor & Head &

**Mrs.T. Mary Arul Mathy** , 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 Question s	K - Level		
CI AI	CO1	Up to K3	2	K1,K2	1	K1	2(K2&K2)	1(K2)
	CO2	Up to K3	2	K1,K2	2	K2	2(K3&K3)	1(K2)
CI AII	CO3	Up to K4	2	K1,K2	1	K1	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 Marks for each section	4		6		10	10

**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 %
CI A I	K1	2	2	-	-	4	8	80
	K2	2	4	10	20	36	72	
	K3	-	-	10	-	10	20	20
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CI A II	K1	2	2	-	-	4	8	40
	K2	2	4	10	-	16	32	
	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	MOQs		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 K3	2	K1&K2	1	K1	2(K3&K3)	1(K3)
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 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	4	-	-	9	7.5	25
K2	5	6	10	-	21	17.5	
K3	-	-	40	20	60	50	50
K4	-	-	-	30	30	25	25
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	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	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	K3	
23	CO3	K4	
24	CO4	K4	
25	CO5	K4	



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

<b>Course Name</b>	<b>INTELLECTUAL PROPERTY RIGHTS</b>					
<b>Course Code</b>	<b>21UCPS51</b>	<b>L</b>	<b>P</b>	<b>C</b>		
<b>Category</b>	<b>Skill based</b>	2	-	2		
<b>Nature of course:</b>	<b>EMPLOYABILITY</b> ✓	<b>SKILL ORIENTED</b>		<b>ENTREPRENEURSHIP</b>		
<b>Course Objectives:</b>						
1. To provide incentives to create and serve the interests of the public. 2. To the purpose of protection granted to creators of innovative intellectual creations. 3. To protect the rights of IP owners to enable them to reap the rewards of their creativity. 4. To make sure that consumer can use their creations with minimal inconvenience. 5. To gain fair and equitable market access opportunities.						
<b>Unit: I</b>	<b>INTRODUCTION TO IPRs</b>				<b>6</b>	
Introduction to IPRs - Basic concepts - need for Intellectual Property – Meaning - practical aspects of Patents – Copyrights.						
<b>Unit: II</b>	<b>INTELLECTUAL PROPERTY RIGHTS</b>				<b>6</b>	
Trade Related Aspects of Intellectual Property Rights Agreement - Patent Cooperation Treaty - Patent Act of India - Patent Amendment Act - Design Act - Trademark Act - Geographical Indication Act.						
<b>Unit: III</b>	<b>INTELLECTUAL PROPERTY PROTECTIONS</b>				<b>6</b>	
IPR of Living Species - protecting inventions in biotechnology - protections of traditional knowledge - bio piracy - documenting traditional knowledge - IP Laws - Cyber Law - Digital Content Protection.						
<b>Unit: IV</b>	<b>EXERCISING AND ENFORCING OF IPRs</b>				<b>6</b>	
Rights of an IPR owner - licensing agreements - criteria for patent infringement- IPR contract - unfair competitions and control - provisions in TRIPS.						
<b>Unit: V</b>	<b>ROLE OF PATENTS IN PRODUCT DEVELOPMENT</b>				<b>6</b>	
Recent changes in IPR laws - impacting patents - copy rights - intellectual cooperation in the science - allied industry.						
					<b>Total Lecture Hours</b>	<b>30</b>
<b>Books for Study:</b>						
1. P.B. Ganguli, Intellectual Property Rights: Unleashing the Knowledge Economy. Tata Mc Graw Hill, 2001. 2. Steve Smith, The Quality Revolution. 1st ed., Jaico Publishing House, 2002.						
<b>Books for References:</b>						
1. Kompal Bansal and Praishit Bansal. Fundamentals of IPR for Engineers, 1st Edition, BS Publications, 2012. 2. Prabhuddha Ganguli. Intellectual Property Rights. 1st Edition, TMH, 2012. 3. R Radha Krishnan & S Balasubramanian. Intellectual Property Rights. 1st Edition, Excel Books, 2012. 4. M Ashok Kumar & Mohd. Iqbal Ali. Intellectual Property Rights. 2nd Edition, Serial Publications, 2011. 5. VinodV. Scople, Managing Intellectual Property. Prentice Hall of India PvtLtd, 2012.						
<b>Web Resources:</b>						

1. <https://www.google.com/search?client=firefox-b-d&q=Introduction+to+IPRs%2C+Basic+concepts>
2. <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC3217699/>
3. <https://www.government.nl/topics/intellectual-property/protection-of-intellectual-property>
4. <https://nacin.gov.in/resources/file/downloads/53c7a6d74bd7a.pdf>
5. <https://www.intepat.com/blog/patent-commercialization-methods-and-strategy/>

Course Outcomes		K Level
CO1:	Distinguish and Explain various forms of IPRs.	Up to K2
CO2:	Identify criteria's to fit one's own intellectual work.	Up to K4
CO3:	Apply statutory provisions to protect particular form of IPRs	Up to K4
CO4:	Explain the purpose and characteristics of intellectual property law	Up to K4
CO5:	Explain patents, copyright and trademark	Up to K3

**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	3	3	3	3
CO 3	3	3	2	3	2	3
CO 4	3	3	3	3	3	3
CO 5	3	2	3	3	3	3

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

**LESSON PLAN**

Unit	INTELLECTUAL PROPERTY RIGHT	Hrs	Pedagogy
I	Introduction to IPRs	6	Lecture (PPT)
II	Intellectual Property Rights	6	Lecture (PPT)
III	Intellectual Property Protections	6	Lecture (PPT)
IV	Exercising and Enforcing of IPRs	6	Lecture (PPT)
V	Role of Patents in Product Development	6	Lecture (PPT)

**Course Designed by:**

**Dr. S.Rengaraj, Assistant Professor & Head &**

**Mr.U.Harisuthan, Assistant Professor**

# SIXTH SEMESTER



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

<b>Course Name</b>	<b>INCOME TAX LAW AND PRACTICE</b>			
<b>Course Code</b>	<b>21UCPC61</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>SKILLORIENTED</b>	<b>ENTREPRENEURSHIP</b>
<b>Course Objectives:</b>				
1. To enable the students to know gain knowledge on Clubbing of income.				
2. To render the students with Assessment of HUF and Companies				
3. To expose students to assess tax for Companies & Firms				
4. To provide awareness on self-assessment and refund of tax				
5. To develop knowledge of Tax Deducted at Source				
<b>UNIT:I</b>	<b>CLUBBING OF INCOME, SET- OFF AND DEDUCTIONS</b>			<b>18</b>
Clubbing of income–Set-off and carry forward of losses–Deductions from gross total income.				
<b>UNIT:II</b>	<b>ASSESSMENT OF INDIVIDUAL AND HUF</b>			<b>18</b>
Assessment of Individual and Hindu Undivided Family.				
<b>UNIT:III</b>	<b>ASSESSMENT OF PARTNERSHIP FIRMS</b>			<b>18</b>
Assessment of Partnership firms (including LLP), Association of persons and joint stock Companies.				
<b>UNIT:IV</b>	<b>DEDUCTION AND COLLECTION OF TAX AT SOURCE</b>			<b>18</b>
Deduction and Collection of tax at source – Advance payment – Tax refunds –Consequences of failure to deduct or pay tax–Tax credit certificate–Tax clearance certificate.				
<b>UIT:V</b>	<b>RETURN OF INCOME AND ASSESSMENT</b>			<b>18</b>
Return of income–Submission of return of income–Return of loss–Belated Return–Self Assessment–Reassessment–Best judgment assessment Ex-party assessment–Rectification of mistakes–Reopening of assessment.				
<b>Total Lecture Hours</b>				<b>90 Hrs</b>
<b>(60% of marks must be allotted to problem solving questions, 40% of marks must be allotted to Theory questions ).</b>				
<b>Books for Study:</b>				
1.GaurV.P.,and NarangD.B, <b>Income Tax Law and Practice</b> , Kalyani Publishers, NewDelhi, (Current Edition).				
<b>Books for References:</b>				
1. Dr.Vinod K.Singhanian, Direct Taxes – Law and Practice, Taxman Publication, NewDelhi, (Current Edition).				
2. B.B.Lal, Direct Taxes ,Konark publisher ltd, New Delhi, (Current Edition).				
<b>WebResources:</b>				
1. <a href="https://www.classcentral.com/course/swayam-direct-tax-laws-and-practice-14009">https://www.classcentral.com/course/swayam-direct-tax-laws-and-practice-14009</a>				
2. <a href="https://onlinecourses.swayam2.ac.in/ugc19_hs27/preview">https://onlinecourses.swayam2.ac.in/ugc19_hs27/preview</a>				
3. <a href="https://www.coursera.org/learn/international-taxation">https://www.coursera.org/learn/international-taxation</a>				
<b>CourseOutcomes</b>				<b>KLevel</b>
<b>CO1:</b>	Acquire In-depth knowledge on Clubbing of income			UptoK3
<b>CO2:</b>	Familiarize the students with Assessment of HUF and Companies			UptoK3

<b>CO3:</b>	Able to assess tax for Companies & Firms	UptoK4
<b>CO4:</b>	Impart knowledge of Tax Deducted at Source	UptoK4
<b>CO5:</b>	Gain knowledge of self – assessment and refund of tax.	UptoK4

**CO&PO Mapping:**

COs	PO1	PO2	PO3	PO4	PO5	PO6
<b>CO1</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>
<b>CO2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>CO3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>
<b>CO4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>
<b>CO5</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>

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

**LESSON PLAN**

Unit	Income Tax Law And Practice – II	Hrs	Pedagogy
<b>I</b>	Clubbing of Income, Set –Off and Carry Forward of Losses	18	Lecture(PPT)
<b>II</b>	Assessment of Individual and Hindu undivided family.	18	Lecture(PPT)
<b>III</b>	Assessment of Partnership firm and Company	18	Lecture(PPT)
<b>IV</b>	Deduction and Collection of tax at source	18	Lecture(PPT)
<b>V</b>	Return of income and Assessment	18	Lecture(PPT)

**Course Designed by:**

**Mr. U.Harisuthan**, Assistant Professor &

**Mrs. K.Anusuya**, 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 Question s	K - Level		
CI AI	CO1	Up to K3	2	K1,K2	1	K1	2(K2&K2)	1(K2)
	CO2	Up to K3	2	K1,K2	2	K2	2(K3&K3)	1(K2)
CI AII	CO3	Up to K4	2	K1,K2	1	K1	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 Marks for each section	4		6		10	10

**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 %
CI A I	K1	2	2	-	-	4	8	80
	K2	2	4	10	20	36	72	
	K3	-	-	10	-	10	20	20
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CI A II	K1	2	2	-	-	4	8	40
	K2	2	4	10	-	16	32	
	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	MOQs		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 K3	2	K1&K2	1	K1	2(K3&K3)	1(K3)
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 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	4	-	-	9	7.5	25
K2	5	6	10	-	21	17.5	
K3	-	-	40	20	60	50	50
K4	-	-	-	30	30	25	25
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	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	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	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	K3	
23	CO3	K4	
24	CO4	K4	
25	CO5	K4	



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

<b>Course Name</b>	<b>ADVANCED CORPORATE ACCOUNTING</b>				
<b>Course Code</b>	<b>21UCPC62</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>					
<ol style="list-style-type: none"> <li>To teach Accounting Methods for Amalgamation.</li> <li>To enable the students to understand the procedures of Accounting for Holding Companies.</li> <li>To enable them to develop skills in the preparation of Accounting Statements for Banking Companies.</li> <li>To impart knowledge on preparation of Annual Accounts for Insurance Companies</li> <li>To understand the methods of Accounting for Electricity Companies</li> </ol>					
<b>Unit: I</b>	<b>Amalgamation, Absorption &amp; Internal Reconstruction</b>				<b>18</b>
Amalgamation – Meaning-Types of Amalgamation: Amalgamation in the nature of merger, Amalgamation in nature of purchase –Computation of Purchase Consideration – Absorption-Internal Reconstruction.(Only)					
<b>Unit: II</b>	<b>Accounts of Holding Companies</b>				<b>18</b>
Holding Company Accounts –Meaning and Definition of Holding Company and Subsidiary Company - Consolidation of Balance Sheets with treatment of Minority Interest, Cost of Control, Capital and Revenue Profit, Revaluation of Assets and Liabilities, Unrealized Profit, Treatment of Dividend. (Inter Company Holdings and Owings excluded).					
<b>Unit: III</b>	<b>Accounts of Banking Companies</b>				<b>18</b>
Introduction–Business of Banking Companies - Legal provisions- Preparation of Profit and Loss Account and Balance Sheet (New format only) - Rebate on Bills Discounted - Classification of Advances - Classification of Investments.					
<b>Unit: IV</b>	<b>Accounts of Insurance Companies</b>				<b>18</b>
Introduction – Types of Insurance - Life Insurance (Under IRDA Act 2000) - Types of Insurance - Annual Accounts for Life Insurance - Consideration for Annuities Granted - Determination of Profit - Balance Sheet - Accounts of General Insurance (Under IRDA Act 2000) - Reserve for Unexpired Risk - Preparation of Accounts.					
<b>Unit: V</b>	<b>Accounts of Electricity Companies</b>				<b>18</b>
Introduction – Special Features of Double Account System - Double Account System Vs. Double Entry System – Double Account System Vs. Single Entry System - Advantages and Disadvantages of Double Account System - Statements of Accounts for Electricity Companies – Final accounts– Revenue account – Replacement of assets (Excluding disposal of surplus) - Treatment of Repairs and Renewals.					
<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. Reddy. T.S. and Murthy .A ,Corporate Accounting , Margham Publications, Chennai, Revised Edition - 2020.					

**Books for References:**

1. Gupta R.L. &Radhaswamy M., “Corporate Accounts Theory Method and Application”, Sultan Chand & Co., New Delhi, 13th Revised Edition 2017.
2. Dr. M.A. Arulanandam, Dr. K.S. Raman, “Advanced Accountancy”, Part-I”, Himalaya Publications, New Delhi, 2016.
3. P.C.Tulsian, “Corporate Accounting”, Tata McGraw-Hill Publishing Company Limited, New Delhi 4th Edition 2016.
4. S.P. Jain & K.L. Narang, “Advanced Accounting”, Kalyani Publications, New Delhi, Vol1, 18th Edition, 2016.
5. Pillai.R.S.N, Bagavathi and Uma.S, Fundamentals of Advanced Accounting, ,S.Chand& Company Private Limited, New Delhi, Third Revised Edition 2021.

**Web Resources:**

1. [https://edurev.in/courses/10649\\_Advanced-Corporate-Accounting-Notes-for-Bcom](https://edurev.in/courses/10649_Advanced-Corporate-Accounting-Notes-for-Bcom)
2. <https://www.studocu.com/in/document/bangalore-university/indian-language/aca-notes-compressed-advanced-corporate-accounting/8387062>
3. <https://www.teachmint.com/tfile/studymaterial/b-com/aca/advancedcorporateaccounting/720214b6-dcde-47aa-8900-49b1d9391d7a>

SOURCE: National Digital Library of India

<b>Course Outcomes</b>		<b>K Level</b>
<b>CO1:</b>	Able to understand and prepare the accounts for Amalgamated Companies.	<b>Up To K2</b>
<b>CO2:</b>	Consolidate and analyze the financial accounts of Holding and Subsidiary Companies.	<b>Up To K4</b>
<b>CO3:</b>	Estimate the profit and financial position of Banking Companies.	<b>Up To K3</b>
<b>CO4:</b>	Prepare the Annual accounts for Life Insurance & General Insurance Companies.	<b>Up To K3</b>
<b>CO5:</b>	Apply the principles of double account system to prepare final accounts for Electricity Companies.	<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>	3	2	2	3	3	2
<b>CO 2</b>	3	3	3	3	3	3
<b>CO 3</b>	3	2	2	3	3	3
<b>CO 4</b>	3	3	3	3	3	3
<b>CO 5</b>	3	2	3	3	3	3

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

**LESSON PLAN**

Unit	ADVANCED CORPORATE ACCOUNTING	Hrs	Pedagogy
I	Amalgamation, Absorption & Reconstruction	18	Lecture (PPT)
II	Accounts of Holding Companies	18	Lecture (PPT)
III	Accounts of Banking Companies	18	Lecture (PPT)
IV	Accounts of Insurance Companies	18	Lecture (PPT)
V	Accounts of Electricity companies	18	Lecture (PPT)

Course Designed by:

**Dr. S.Rengaraj**, Assistant Professor & Head &

**Mr.U.Harisuthan**, 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 Question s	K - Level		
CI	CO1	Up to K2	2	K1,K2	1	K1	2(K2&K2)	1(K2)
AI	CO2	Up to K4	2	K1,K2	2	K2	2(K3&K3)	1(K4)
CI	CO3	Up to K3	2	K1,K2	1	K1	2(K2&K2)	1(K3)
AII	CO4	Up to K3	2	K1,K2	2	K2	2(K2&K2)	1(K2)
<b>Question Pattern CIA I &amp; II</b>		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

<b>Distribution of Marks with K Level CIA I &amp; CIA II</b>								
	<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>Consolidate of %</b>
<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	20
	<b>K4</b>	-	-	-	10	10	20	20
	<b>Marks</b>	4	6	20	20	50	100	100
<b>CI A II</b>	<b>K1</b>	2	2	-	-	4	8	80
	<b>K2</b>	2	4	20	10	36	72	
	<b>K3</b>	-	-	-	10	10	20	20
	<b>K4</b>	-	-	-	-	-	-	-
	<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.

<b>Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)</b>								
<b>S.No</b>	<b>Cos</b>	<b>K - Level</b>	<b>MOQs</b>		<b>Short Answers</b>		<b>Section C (Either / or Choice)</b>	<b>Section D (Open Choice)</b>
			<b>No. of Questions</b>	<b>K – Level</b>	<b>No. of Question</b>	<b>K - Level</b>		
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 K3	2	K1&K2	1	K2	2(K2&K2)	1(K3)
4	CO4	Up to K3	2	K1&K2	1	K2	2(K2&K2)	1(K2)
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	4.17	58.34
K2	5	10	30	20	65	54.17	
K3	-	-	20	20	40	33.33	33.33
K4	-	-	-	10	10	8.33	8.33
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	K2	
18) b	CO3	K2	
19) a	CO4	K2	
19) b	CO4	K2	
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	K3	
24	CO4	K2	
25	CO5	K3	



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

<b>Course Name</b>	<b>PROJECT WORK AND VIVA - VOCE</b>				
<b>Course Code</b>	<b>21UCPPR1</b>	<b>L</b>	<b>P</b>	<b>C</b>	
<b>Core</b>	<b>CORE</b>	6	-	4	
<b>NATURE OF COURSE:</b>	EMPLOYBILITY		SKILL ORIENTED	<b>ENTREPRENEURSHIP</b>	✓

**Course Objectives:**

1. To develop the ability of the students to prepare a project.
2. To understand give the practical exposure in the field of commerce and business
3. To study the Skill Development Course
4. To study Develops Entrepreneurship skill.
5. To understand the problem and solution for project.

**Regulations for the Project Report:**

- ❖ The topic of the project may be based on research articles from commerce journals or any topic not covered in the B.Com syllabus.
- ❖ Internal examinations are the respective supervisors.
- ❖ Viva Voce examination to be evaluated by the external examiner.
- ❖ 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.
- ❖ The format of the project report should have the following components.
  - First page should contain:
    - Title of the project report
    - Name of the candidate.
    - Register number
    - Name of the Supervisor.
    - Address of the institution.
    - Month & Year of submission.
  - Contents.
  - Declaration by Candidate.
  - Certificate by Supervisor
  - Acknowledgement
  - List of tables
  - List of figures
  - Chapters (not exceeding five)
- ❖ The number of pages in the project may be 50 to 80.
- ❖ Two copies of the project report with binding should be submitted.

**Course Description**

The Project is conducted by the following Course Pattern.

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

<b>Course Outcomes</b>	<b>K Level</b>
<b>CO1:</b> Develop the ability of the students to prepare a project.	<b>Up To K2</b>
<b>CO2:</b> Understand the various factors consider in the project.	<b>Up To K4</b>
<b>CO3:</b> Learn the research design and data analysis.	<b>Up To K3</b>
<b>CO4:</b> Increase the knowledge for report writing.	<b>Up To K3</b>
<b>CO5:</b> Understand the problem and solution for projects.	<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>	3	2	2	3	3	2
<b>CO 2</b>	3	2	3	3	2	3
<b>CO 3</b>	3	2	2	3	3	3
<b>CO 4</b>	3	3	3	3	3	3
<b>CO 5</b>	3	2	3	3	3	3

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

**Course Designed by:**

**Dr. S.Rengaraj**, Assistant Professor & Head &

**Mrs. K.Anusuya**, Assistant Professor



**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**  
**DEPARTMENT OF COMMERCE WITH CORPORATE SECRETARYSHIP**  
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<b>Course Name</b>	<b>BUSINESS MATHEMATICS</b>				
<b>Course Code</b>	<b>21UCPE61</b>	<b>L</b>	<b>P</b>	<b>C</b>	
<b>Category</b>	<b>Core Elective - I</b>	5	-	5	
<b>Nature of course:</b>	EMPLOY BILITY	<b>SKILLORIENTED</b>	✓	ENTREPRENEURSHIP	
<b>Course Objectives:</b>					
<ol style="list-style-type: none"> <li>1. To understand the basic concepts of Mathematics.</li> <li>2. To have a proper understanding of mathematical applications in set theory.</li> <li>3. To impart the knowledge of indices.</li> <li>4. To learn basics commercial arithmetic calculation in mathematics.</li> <li>5. To knowledge in mathematics in solving business problems.</li> </ol>					
<b>UNIT:I   RATIO, PROPORTION AND VARIATION</b>					15
Ratio – definition Types of Ratios – Proportion – Rules of Proportion – Types of Proportions – variation – types of variation					
<b>UNIT:II   SET THEORY</b>					15
Elements of Set Theory – Definition – Symbols – Roster method and Rule method – Types of sets – Union & Intersection – Sub sets – power sets – Complements of sets – Difference of two sets –Family of sets – Venn diagram – De-Morgan’s law.					
<b>UNIT:III   INDICES AND LOGARITHMS</b>					15
Indices – Positive – Fractional – Operation with power function – Logarithms – Definition – Exponential forms – Laws of logarithms – Change of base – Formula – common logarithms and natural logarithms – characteristics and mantissa – Rules to write – Practical problems.					
<b>UNIT:IV   COMMERCIAL ARITHMETIC</b>					15
Commercial Arithmetic – Interest – Simple – Compound – Normal rate – Effective rate – Depreciation – Present value – Discounting of bills – Face value of bills – Banker’s discount – Banker’s gain – Normal due date – Legal due date – Calculation of period for banker’s discount and true discount.					
<b>UNIT:V   MATRICES</b>					15
Determinants – Properties – Product – Matrices – Types – Addition – Multiplication – Matrix Inversion – Solving a system of linear equation using matrix inversion – Rank of matrix – Testing consistency of equations.					
					<b>Total Lecture Hours</b>
					<b>75 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>					
<ol style="list-style-type: none"> <li>1. M.Manoharan and C.Elango, Business Mathematics, Paramount Publications, Palani,Tamil Nadu, 2013.</li> <li>2. Wilson M., “Business Mathematics”, Himalaya Publishing House, New Delhi, 2013.</li> </ol>					
<b>Books for References:</b>					
<ol style="list-style-type: none"> <li>1. P.R.Vital, Business Mathematics, Margham Publication, T.Nagar, Chennai, 2012.</li> <li>2. D.C.Sancheti and V.K.Kapoor,Business Mathematics, Sultan Chand and Sons, New Delhi,</li> </ol>					

2002.	
Web Resources:	
<ol style="list-style-type: none"> <li><a href="https://www.upes.ac.in/OBECourseOutlinesDocument/BBA%20FT%20Business%20mathematics.pdf">https://www.upes.ac.in/OBECourseOutlinesDocument/BBA%20FT%20Business%20mathematics.pdf</a></li> <li><a href="https://www.mbamcq.com/business-mathematics">https://www.mbamcq.com/business-mathematics</a></li> <li><a href="https://www.gkseries.com/business-mathematics/multiple-choice-questions-and-answers-on-business-mathematics">https://www.gkseries.com/business-mathematics/multiple-choice-questions-and-answers-on-business-mathematics</a></li> </ol>	
<b>Course Outcomes</b>	<b>K Level</b>
<b>CO1:</b> Explain the concepts and use equations and formulae.	UptoK3
<b>CO2:</b> Have a proper understanding of mathematical applications in set theory.	UptoK3
<b>CO3:</b> Calculate the simple interest and compound interest in business.	UptoK4
<b>CO4:</b> Understanding the banker's discount and true discount in business	UptoK4
<b>CO5:</b> Apply the knowledge in matrices in business problems	UptoK4

**CO&PO Mapping:**

COS	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	2	3	2	3
CO2	2	2	2	3	3	2
CO3	3	3	3	3	3	3
CO4	3	3	3	3	2	3
CO5	3	3	2	2	3	3

\*3–AdvancedApplication; 2–IntermediateDevelopment; 1-IntroductoryLevel

**LESSONPLAN**

Unit	BUSINESS MATHEMATICS	Hrs	Pedagogy
I	Ratio, Proportion and Variation	15	Lecture(PPT)
II	Set Theory	15	Lecture(PPT)
III	Indices And Logarithms	15	Lecture(PPT)
IV	Commercial Arithmetic	15	Lecture(PPT)
V	Matrices	15	Lecture(PPT)

**Course Designed by:**

**Dr. S.RENGARAJ**, Assistant Professor & Head &

**Mrs. MARY ARUL MATHY**, 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 AI	CO1	Up to K3	2	K1,K2	1	K1	2(K2&K2)	1(K2)
	CO2	Up to K3	2	K1,K2	2	K2	2(K3&K3)	1(K2)
CI AII	CO3	Up to K4	2	K1,K2	1	K1	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 Marks for each section	4		6		10	10

**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 %
CI A I	K1	2	2	-	-	4	8	80
	K2	2	4	10	20	36	72	
	K3	-	-	10	-	10	20	20
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CI A II	K1	2	2	-	-	4	8	40
	K2	2	4	10	-	16	32	
	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	MOQs		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 K3	2	K1&K2	1	K1	2(K3&K3)	1(K3)
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 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	4	-	-	9	7.5	25
K2	5	6	10	-	21	17.5	
K3	-	-	40	20	60	50	50
K4	-	-	-	30	30	25	25
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	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	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	K3	
23	CO3	K4	
24	CO4	K4	
25	CO5	K4	





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<b>Course Name</b>	<b>ENTREPRENEURSHIP DEVELOPMENT</b>				
<b>Course Code</b>	<b>21UCPE62</b>	<b>L</b>	<b>P</b>	<b>C</b>	
<b>Category</b>	<b>Core Elective - I</b>	5	-	5	
<b>Nature of course:</b>	EMPLOYBILITY		SKILLORIENTED		<b>ENTREPRENEURSHIP</b> ✓
<b>Course Objectives:</b>					
1. To enable the students to understand the concept of Entrepreneurship and to learn the professional behavior about Entrepreneurship. 2. To identify significant changes and trends which create new business opportunities 3. To analyze the environment for potential business opportunities. 4. To provide conceptual exposure on converting ideas to an entrepreneurial firms. 5. To acquaint the knowledge about various scope for Women Entrepreneurs					
<b>UNIT:I</b>	<b>ENTREPRENEURSHIP</b>				15
Entrepreneurship - Meaning –Definition–Entrepreneur–Meaning-Definition–Types of Entrepreneurs –Factors affecting Entrepreneurial Growth –Challenges to Entrepreneurship— Social Responsibility in Entrepreneurship.					
<b>UNIT:II</b>	<b>BUSINESS PLAN PREPARATION</b>				15
Sources of Product for Business - Prefeasibility Study - Criteria for Selection of Product - Project Report Preparation - Project Identification and Appraisal					
<b>UNIT:III</b>	<b>LAUNCHING OF SMALL BUSINESS</b>				15
Finance and Human Resource Mobilization - Operations Planning - Market and Channel Selection - Growth Strategies - Product Launching.					
<b>UNIT:IV</b>	<b>WOMEN ENTREPRENEUR</b>				15
Women Entrepreneur – Meaning – Definition - Factors affecting Women Entrepreneur- Challenges for Women Entrepreneurs - Role of Women Entrepreneur – Growth and Development of Women Entrepreneur in India					
<b>UNIT:V</b>	<b>INSTITUTIONAL SUPPORT TO ENTREPRENEURS</b>				15
Schemes and Functions of Industries – District Industries Centres (DICs) – Industrial Development Corporation (IDC) – State Financial Corporation (SFCs) – Small Scale Industries Development Corporations (SSIDCs) –Khadi and Village Industries Commission (KVIC) – Small Industries Development Bank of India (SIDBI)					
<b>Total Lecture Hours</b>					<b>75 Hrs</b>
<b>Books for Study:</b>					
1. S.S.Khanka, Entrepreneurial Development, S.Chand and Company Limited, New Delhi, 2018.					
2. Dr.L.Rengarajan, Entrepreneurial Development, SreeRenga Publications, Third Edition,July 2008					

**Books for References:**

1. Dr.S.Senthil, Entrepreneurship Development, Suchitra Publications, Chennai, 2018.
2. Dr.Jayshree Suresh, Entrepreneurial Development, Margham Publications, 2018
3. Dr. C.B.Gupta, Dr.N.P.Srinivasan, Entrepreneurial Development, Sultan Chand & Sons, Educational Publishers, New Delhi, 2022

**Web Resources:**

1. [www.ediindia.org](http://www.ediindia.org)
2. [www.internationalentrepreneurship.com](http://www.internationalentrepreneurship.com)
3. [www.startupdunia.com](http://www.startupdunia.com)
4. [www.yuvaentrepreneurs.com](http://www.yuvaentrepreneurs.com)
5. [www.indiastat.com](http://www.indiastat.com)
6. [www.entrepreneur.com](http://www.entrepreneur.com)

**Course Outcomes**

	<b>K Level</b>
<b>CO1:</b> Understand the basic development of entrepreneurship as a profession.	UptoK3
<b>CO2:</b> Preparation of Project reports and business plans.	UptoK3
<b>CO3:</b> Apply various techniques to launch small business	UptoK4
<b>CO4:</b> Analyze the Growth and Development of Women Entrepreneur in India	UptoK4
<b>CO5:</b> Identify various financial institutions that support entrepreneurship	UptoK4

**CO&PO Mapping:**

COS	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	3	3	2	3
CO2	2	2	2	3	3	2
CO3	3	3	3	3	3	3
CO4	3	2	3	3	3	3
CO5	3	3	2	2	3	3

\*3–AdvancedApplication; 2–IntermediateDevelopment; 1-IntroductoryLevel

**LESSONPLAN**

Unit	Entrepreneurship Development Programme	Hrs	Pedagogy
I	Entrepreneurship	15	Lecture(PPT)
II	Business Plan Preparation	15	Lecture(PPT)
III	Launching of Small Business	15	Lecture(PPT)
IV	Women Entrepreneur	15	Lecture(PPT)
V	Institutional Support To Entrepreneurs	15	Lecture(PPT)

**Course Designed by:**

**Dr.S.RENGARAJ**, Assistant Professor & Head &

**Mrs. T. MARY ARUL MATHY**, 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 Question s	K - Level		
CI AI	CO1	Up to K3	2	K1,K2	1	K1	2(K2&K2)	1(K2)
	CO2	Up to K3	2	K1,K2	2	K2	2(K3&K3)	1(K2)
CI AII	CO3	Up to K4	2	K1,K2	1	K1	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 Marks for each section	4		6		10	10

**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 %
CI A I	K1	2	2	-	-	4	8	80
	K2	2	4	10	20	36	72	
	K3	-	-	10	-	10	20	20
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CI A II	K1	2	2	-	-	4	8	40
	K2	2	4	10	-	16	32	
	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	MOQs		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 K3	2	K1&K2	1	K1	2(K3&K3)	1(K3)
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 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	4	-	-	9	7.5	25
K2	5	6	10	-	21	17.5	
K3	-	-	40	20	60	50	50
K4	-	-	-	30	30	25	25
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	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	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	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	K3	
23	CO3	K4	
24	CO4	K4	
25	CO5	K4	



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

<b>Course Name</b>	<b>CORPORATE COMPLIANCE MANAGEMENT</b>			
<b>Course Code</b>	<b>21UCPE63</b>	<b>L</b>	<b>P</b>	<b>C</b>
<b>Core</b>	<b>Core Elective - I</b>	5	-	5
<b>Nature Of Course:</b>	EMPLOYBILITY	SKILLORIENTED	<b>ENTREPRENEURSHIP</b>	
<b>COURSE OBJECTIVES:</b>				
<ol style="list-style-type: none"> <li>To identify the applicable of laws regarding Compliance Frame work.</li> <li>To discuss the Compliances based on sector wise, Entity wise, and Specific Industries.</li> <li>To construct Search and Status Report of Documentation and Maintenance of records</li> <li>To develop the Status Report and the verification of data published by SEBI, RBI, and stock Exchanges.</li> <li>To recommend the Various Certification(s) by Company Secretary in practice.</li> </ol>				
<b>Unit: I</b>	<b>COMPLIANCE FRAME WORK</b>			<b>15 hours</b>
Compliance – Meaning – Identification of Applicable laws, rules, regulations – Creation of Compliance frame work and reporting system.				
<b>Unit: II</b>	<b>COMPLIANCES</b>			<b>15 hours</b>
Entity wise: Public, Private, Listed Government, Small Companies, OPC, And LLP – Sector wise: Service Sector, Manufacturing, Trading, NBFCs E-Commerce, Mining, infrastructure- Industry Specific: Compliances with industry Specific Laws applicable to the company such as Tourism, Pharmaceutical, FMCG, Hospitality Information Technology etc.				
<b>Unit: III</b>	<b>MAINTENANCE OF RECORDS REGARDING RETURNS:</b>			<b>15 hours</b>
Physical – repository – General principles of good documentation – Coding – storage – Preservation – safety & retrieval – Privacy & Control.				
<b>Unit: IV</b>	<b>SEARCH AND STATUS REPORT:</b>			<b>15 hours</b>
Type of Searches – Purpose and objective of Search Reports – Search under Companies Act – IPR Laws, Property Title Search –Compilation & verification of data published by, SEBI, RBI, Stock Exchanges.				
<b>Unit: V</b>	<b>DUEDILIGENCE AND COMPLIANCE REPORT</b>			<b>15 hours</b>
Carrying out KYC with Respect to directors – promoters – and client – Compliance with the applicable ICSI Guidelines - Signing and Certification: Various Certification(s) by Company Secretary in practice – Pre-certification of Forms: Signing & certification of Annual Return; Corporate Governance Certification; Obligations and Penal provisions.				
<b>Total Lecture Hours</b>				<b>75 Hours</b>
<b>Books for Study:</b>				
1. Balachandran, V., & Ravichandran, K.S. <i>Secretarial, Securities and Management Audit</i> . Delhi: Bharat. (2019).				
<b>Books for References:</b>				
1. Tuteja, S.K. <i>Corporate management Structure in India</i> . Sultan Chand & Sons. NewDelhi: (1992). 2. Prakash Padya & Balakrishnan, R. <i>Compliance guide to Corporate Governance</i> . Taxmann Publications Private Limited. (2006).				
<b>Web Resources:</b>				

<https://www.ansarada.com/grc/compliance>  
<https://www.interfacing.com/corporate-compliance>  
<http://rga-india.com/images/Learning>

<b>COURSE OUTCOMES</b>		<b>K Level</b>
<b>CO1:</b>	Understanding the corporate compliance management framework.	<b>Up to K3</b>
<b>CO2:</b>	Utilize knowledge of software licensing, and how it is related to Compliance.	<b>Up to K3</b>
<b>CO3:</b>	Learn how to maintain of records regarding returns.	<b>Up to K4</b>
<b>CO4:</b>	Identify and interpret trade compliance regulations and product compliance regulations.	<b>Up to K4</b>
<b>CO5:</b>	Impart the knowledge about the due diligence and compliance report.	<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	3	3	2	2
<b>CO 2</b>	3	3	3	3	3	3
<b>CO 3</b>	3	2	3	3	2	3
<b>CO 4</b>	3	3	3	3	3	3
<b>CO 5</b>	3	2	3	3	3	3

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

**LESSON PLAN**

<b>UNIT</b>	<b>CORPORATE COMPLIANCE MANAGEMENT</b>	<b>Hrs</b>	<b>Mode</b>
<b>I</b>	Compliance Frame Work	<b>15</b>	<b>Lecture (PPT)</b>
<b>II</b>	Compliances	<b>15</b>	<b>Lecture (PPT)</b>
<b>III</b>	Maintenance of Records Regarding Returns:	<b>15</b>	<b>Lecture (PPT)</b>
<b>IV</b>	Search and Status Report:	<b>15</b>	<b>Lecture (PPT)</b>
<b>V</b>	Due diligence and Compliance Report	<b>15</b>	<b>Lecture (PPT)</b>

**Course Designed by:**

**Dr.S.RENGARAJ**, Assistant Professor & Head &

**Mrs. S.Gomathieswari**, 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 Question s	K - Level		
CI AI	CO1	Up to K3	2	K1,K2	1	K1	2(K2&K2)	1(K2)
	CO2	Up to K3	2	K1,K2	2	K2	2(K3&K3)	1(K2)
CI AII	CO3	Up to K4	2	K1,K2	1	K1	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 Marks for each section	4		6		10	10

**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 %
CI A I	K1	2	2	-	-	4	8	80
	K2	2	4	10	20	36	72	
	K3	-	-	10	-	10	20	20
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CI A II	K1	2	2	-	-	4	8	40
	K2	2	4	10	-	16	32	
	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	MOQs		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 K3	2	K1&K2	1	K1	2(K3&K3)	1(K3)
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 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	4	-	-	9	7.5	25
K2	5	6	10	-	21	17.5	
K3	-	-	40	20	60	50	50
K4	-	-	-	30	30	25	25
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	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	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	K3	
23	CO3	K4	
24	CO4	K4	
25	CO5	K4	



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

<b>Course Name</b>	<b>CORPORATE GOVERNANCE</b>			
<b>Course Code</b>	<b>21UCPE64</b>	<b>L</b>	<b>P</b>	<b>C</b>
<b>Core</b>	<b>Core Elective - II</b>	5	-	5
<b>NATURE OF COURSE:</b>	EMPLOYBILITY	SKILLORIENTED	<b>ENTREPRENEURSHIP</b>	
<b>COURSE OBJECTIVES:</b>				
<ol style="list-style-type: none"> <li>To facilitate the students to have knowledge of the need for corporate governance</li> <li>To enable the students to understand the parameters of accountability to the stakeholders</li> <li>To equip students to understand the reporting system of the Board of Directors and Auditors.</li> <li>To Focus the Governance issues relating to the Board</li> <li>To Recommend the Powers and roll of audit committee.</li> </ol>				
<b>Unit: I</b>	<b>INTRODUCTION</b>			<b>15 hours</b>
Evolution – Meaning of Corporate Governance – Corporate Governance systems – obligations to society, investors, employees, customers and managerial obligation. – history of Corporate Governance.				
<b>Unit: II</b>	<b>EMERGENCE OF CORPORATE GOVERNANCE (CG)</b>			<b>15 hours</b>
CG committees and guidelines – working group on Company’s Act 1996 – Naresh Chandra committee report – Narayana murthy Committee report – Irani Committee report				
<b>Unit: III</b>	<b>CORPORATE GOVERNANCE AND STAKEHOLDERS</b>			<b>15 hours</b>
Rights and privileges of shareholders - shareholder protection – Grievance redressal process – investor problems and protection.				
<b>Unit: IV</b>	<b>BOARD OF DIRECTORS</b>			<b>15 hours</b>
Governance issues relating to the Board– role of directors – independent directors – Director’s remuneration				
<b>Unit: V</b>	<b>AUDIT COMMITTEE</b>			<b>15 hours</b>
Independent Audit Committee – qualifications – composition – meeting – powers – role of the audit committee				
				<b>Total Lecture Hours</b>   75 Hours
<b>Books for Study:</b>				
1. Fernando. A .C, Corporate Governance-Principles, Policies and Practices, Pearson Education, New Delhi, 2006.				
<b>Books for References:</b>				
1. Joshi Vasudha, Corporate Governance, The Indian Scenerio, Foundation Books, 2004.				
2. Prakash Pandya & R. Balakrishnan, Compliance Guide to Corporate Governance, Taxmann’s Allied Services Ltd, 2010.				
<b>Web Resources :</b>				
<ol style="list-style-type: none"> <li><a href="https://www.icaew.com/technical/corporate-governance">https://www.icaew.com/technical/corporate-governance</a></li> <li><a href="https://www.techtarget.com/searchsecurity/definition/corporate-governance">https://www.techtarget.com/searchsecurity/definition/corporate-governance</a></li> <li><a href="https://corporatfinanceinstitute.com/resources/esg/corporate-governance">https://corporatfinanceinstitute.com/resources/esg/corporate-governance</a></li> </ol>				
<b>COURSE OUTCOMES</b>				<b>K Level</b>
<b>CO1:</b>	Demonstrate a solid understanding of the purpose and nature corporate governance.			<b>Up to K3</b>
<b>CO2:</b>	Explain the importance and emergence of regulation, markets and information in			<b>Up to K3</b>

	corporate governance.	
<b>CO3:</b>	Critically assess governance concerns for individual corporations and their stakeholders	<b>Up to K4</b>
<b>CO4:</b>	Evaluate different stakeholders’ roles and significance in relation to corporate governance.	<b>Up to K4</b>
<b>CO5:</b>	Explain the importance of audit committee of corporate governance.	<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	3	2	2	3	2
<b>CO 2</b>	3	3	3	3	3	3
<b>CO 3</b>	3	2	2	3	3	3
<b>CO 4</b>	3	3	3	3	3	3
<b>CO 5</b>	3	2	3	3	3	3

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

**LESSON PLAN**

<b>UNIT</b>	<b>CORPORATE GOVERNANCE IN INDIA</b>	<b>Hrs</b>	<b>Mode</b>
<b>I</b>	Introduction	<b>15</b>	<b>Lecture (PPT)</b>
<b>II</b>	Emergence Of Corporate Governance (Cg)	<b>15</b>	<b>Lecture (PPT)</b>
<b>III</b>	Corporate Governance And Stakeholders	<b>15</b>	<b>Lecture (PPT)</b>
<b>IV</b>	Board Of Directors	<b>15</b>	<b>Lecture (PPT)</b>
<b>V</b>	Audit Committee	<b>15</b>	<b>Lecture (PPT)</b>

**Course Designed by:**

**Mr.U.Harisuthan** Assistant Professor &

**Mrs. S.Gomathieswari**, 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 Question s	K - Level		
CI AI	CO1	Up to K3	2	K1,K2	1	K1	2(K2&K2)	1(K2)
	CO2	Up to K3	2	K1,K2	2	K2	2(K3&K3)	1(K2)
CI AII	CO3	Up to K4	2	K1,K2	1	K1	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 Marks for each section	4		6		10	10

**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 %
CI A I	K1	2	2	-	-	4	8	80
	K2	2	4	10	20	36	72	
	K3	-	-	10	-	10	20	20
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CI A II	K1	2	2	-	-	4	8	40
	K2	2	4	10	-	16	32	
	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	MOQs		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 K3	2	K1&K2	1	K1	2(K3&K3)	1(K3)
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 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	4	-	-	9	7.5	25
K2	5	6	10	-	21	17.5	
K3	-	-	40	20	60	50	50
K4	-	-	-	30	30	25	25
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	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	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	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	K3	
23	CO3	K4	
24	CO4	K4	
25	CO5	K4	



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**DEPARTMENT OF COMMERCE WITH CORPORATE SECRETARYSHIP**  
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<b>Course Name</b>	<b>GST AND CUSTOMS LAW</b>			
<b>Course Code</b>	<b>21UCPE65</b>	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	<b>CORE ELECTIVE - II</b>	5	-	5
<b>Nature of course:</b>	<b>EMPLOYABILITY</b> ✓	<b>SKILL ORIENTED</b>	<b>ENTREPRENURSHIP</b>	
<b>Course Objectives:</b>				
1. To gain knowledge on the principles and provisions relating to indirect customs duty. 2. To provide students with a working knowledge of principles and provisions of GST and Customs Law. 3. To impart knowledge of principles and provisions of GST council and its role. 4. To know the importance and significance of GST incidences. 5. To learn the factors for levy customs duty.				
<b>Unit: I</b>	<b>BASICS TAX VS DUTY:</b>			<b>15</b>
Direct Tax Vs Indirect Tax – Powers of Union/States – Varieties of Indirect Taxes				
<b>Unit: II</b>	<b>AN OVERVIEW OF GOODS &amp; SERVICES TAX (GST)</b>			<b>15</b>
Introduction of Goods & Services Tax in India – Constitutional Amendment un er Pre-Goods & Service Tax Regime & Transitional Provisions. Goods & Service Tax: Concepts, Meaning, Significance, Dual GST, features and benefits. GST common portal - Taxes & Duties not subsumed in GST – Rates of GST in India				
<b>Unit: III</b>	<b>GOODS AND SERVICE TAX (GST) COUNCIL AND ITS ROLE</b>			<b>15</b>
Registration and returns – Functions and services performed by Goods and Services Tax Network (GSTN) – E -Way Bill Compliance – Doctrine of unjust enrichment – Anti - Profiteering – Important definitions.				
<b>Unit: IV</b>	<b>GOODS AND SERVICE TAX (GST) INCIDENCE</b>			<b>15</b>
Challenges for the Government after implementation of GST – Principle of Supply; meaning, classification, time and valuation of supply. Integrated Goods and Services Tax mechanism; features, Interstate Vs Intra state supply. Input Tax Credit (ITC): Eligibility and conditions to avail ITC – Reverse charge mechanism.				
<b>Unit: V</b>	<b>FACTORS FOR LEVY OF CUSTOMS DUTY</b>			<b>15</b>
First Principles of valuation – Procedure for assessment and payment of Customs Duty – Types of Customs Duty – Warehousing – Drawbacks.				
<b>Total Lecture Hours</b>				<b>75</b>
<b>(100% of marks must be allotted to Theory questions).</b>				
<b>Book for Study:</b>				
1. Reddy T.S.& Dr. Hariprasad Reddy "Business Taxation –Margham Publications, Edition 2013				
<b>Books for References:</b>				
1. Radhakrishnan, “Business Taxation “–Kalyani Publishers, Edition 2013. 2. GST an Analytical Approach, CA, K.Ramakrishnan. Dipti Press (OPC) Pvtltd, Chennai,2017.				



<b>Web Resources:</b>	
1.	<a href="http://www.du.ac.in/uploads/executive_council/22092017/19">http://www.du.ac.in/uploads/executive_council/22092017/19</a>
2.	<a href="https://sites.google.com/site/venkateshkarthikrishna/course-taught/indirect-taxation">https://sites.google.com/site/venkateshkarthikrishna/course-taught/indirect-taxation</a>
<b>Course Outcomes</b>	
<b>CO1:</b>	Understand the importance of GST.
<b>CO2:</b>	Learn the procedures for assessment and payment of Customs Duty.
<b>CO3:</b>	Provide the genesis of GST and its rates on various goods and services .
<b>CO4:</b>	Gain the knowledge of implementation and impact of GST in the taxation system.
<b>CO5:</b>	Develop employability skill in this field.
	<b>K Level</b>
	<b>Up to K3</b>
	<b>Up to K3</b>
	<b>Up to K4</b>
	<b>Up to K4</b>
	<b>Up to K4</b>

**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	3	3	3	3
CO 3	3	2	2	3	3	3
CO 4	3	3	3	3	3	3
CO 5	3	3	2	3	3	3

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

**LESSON PLAN**

Unit	GST AND CUSTOMS ACT	Hrs	Pedagogy
I	Basics Tax Vs Duty:	15	Lecture (PPT)
II	An Overview Of Goods & Services Tax (GST)	15	Lecture (PPT)
III	Goods And Service Tax (GST) Council And Its Role	15	Lecture (PPT)
IV	Goods And Service Tax (GST) Incidence	15	Lecture (PPT)
V	Factors For Levy Of Customs Duty	15	Lecture (PPT)

**Course Designed by:**

**Mr.U.Harisuthan, Assistant Professor &**

**Mrs. K.Anusuya, 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 Question s	K - Level		
CI AI	CO1	Up to K3	2	K1,K2	1	K1	2(K2&K2)	1(K2)
	CO2	Up to K3	2	K1,K2	2	K2	2(K3&K3)	1(K2)
CI AII	CO3	Up to K4	2	K1,K2	1	K1	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 Marks for each section	4		6		10	10

**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 %
CI A I	K1	2	2	-	-	4	8	80
	K2	2	4	10	20	36	72	
	K3	-	-	10	-	10	20	20
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CI A II	K1	2	2	-	-	4	8	40
	K2	2	4	10	-	16	32	
	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	MOQs		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 K3	2	K1&K2	1	K1	2(K3&K3)	1(K3)
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 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	4	-	-	9	7.5	25
K2	5	6	10	-	21	17.5	
K3	-	-	40	20	60	50	50
K4	-	-	-	30	30	25	25
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	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	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	K3	
23	CO3	K4	
24	CO4	K4	
25	CO5	K4	



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

<b>Course Name</b>	<b>GENERAL LAWS</b>				
<b>Course Code</b>	<b>21UCPE66</b>	<b>L</b>	<b>P</b>	<b>C</b>	
<b>Category</b>	<b>Core Elective – II</b>	<b>5</b>	<b>-</b>	<b>5</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 give details exposure about the overall legal structure of constitution of India.</li> <li>2. To give knowledge about the Arbitration and conciliation.</li> <li>3. To understand the law relating to transfer of property in India</li> <li>4. To know the functions and manage mortgages.</li> <li>5. To provides the important features of the law relating to right to information.</li> </ol>					
<b>Unit: I</b>	<b>CONSTITUTION OF INDIA</b>				<b>15</b>
Salient features – Fundamental rights – Directives principles of state policy – Types of writs – Habeas corpus, Mandamus, prohibition, Quo warrantor and Certiorari –					
Sources of law : meaning – need for knowledge of law – classification of laws – English law – customs law - judicial law – statutory law.					
<b>Unit: II</b>	<b>ARBITRATION AND CONCILIATION</b>				<b>15</b>
Law of Arbitration and conciliation – Types of arbitration – Appointment of arbitrators – Conduct of arbitral proceedings – Powers and Duties of arbitrators – Commencement of conciliation proceedings – Appointment of conciliators, Settlement agreement and Termination.					
<b>Unit: III</b>	<b>LAW RELATING TO TRANSFER OF PROPERTY</b>				<b>15</b>
Definitions – Movable and immovable property – Essential elements of a valid transfer - Properties which cannot be transferred – Doctrine of Lispendens and Fraudulent Transfer – Liabilities and Rights of buyer and seller					
<b>Unit: IV</b>	<b>MORTGAGE</b>				<b>15</b>
Mortgage – Types, Rights and Liabilities of mortgagee – Lease and actionable claims.					
<b>Unit: V</b>	<b>LAW RELATING TO RIGHT TO INFORMATION</b>				<b>15</b>
Objectives – Public information officers and their duties – Information commissions (Central and State) and their powers – Appellate authorities – Penalties – Jurisdiction of courts – Role of Central and State Governments.					
<b>Total Lecture Hours</b>					<b>75</b>

**BOOKS FOR STUDY:**

1. General Law - Rajini Abbey & N.D. Kapoor.- 2012
2. Jurisprudence interpretation & General law –KalyaniShrirode - Taxmann CS Inter Charts Jurisprudence Interpretation. - 2023

**BOOKS FOR REFERENCES:**

1. Indian Constitutions Bare Acts – M.V.K.Moorthy.-2012
2. Jurisprudence interpretation & General law – N S Zad, Divyabajpai – PublisherTaxmann CS Executive JIGL New Syllabus.-2021

**Web Resources:**

1. <https://www.meripustak.com/General-Law-Books/cid-10065>
2. <https://www.sultanchandandsons.com/book/321/general-and-commercial-law-text>

**Web Resources:**

<b>COURSE OUTCOMES</b>		<b>K Level</b>
<b>CO1:</b>	Understand the fundamental of rights and types of writs.	<b>Up To K3</b>
<b>CO2:</b>	Know the law of arbitration and conciliation.	<b>Up To K3</b>
<b>CO3:</b>	Discuss the law relating to transfer of property.	<b>Up To K4</b>
<b>CO4:</b>	Classify the mortgage and rights and liabilities of mortgage.	<b>Up To K4</b>
<b>CO5:</b>	Explain the Appellate authorities and Role of Central and State Governments.	<b>Up To K4</b>

**CO & PO Mappings:**

<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>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO 2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</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>2</b>	<b>3</b>	<b>3</b>
<b>CO5</b>	<b>3</b>	<b>2</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>Hrs</b>	<b>Pedagogy</b>
I	Constitution Of India	<b>15</b>	L / PPT
II	Arbitration and Conciliation	<b>15</b>	L/Chalk & Talk
III	Law Relating to Transfer of Property	<b>15</b>	L/PPT
IV	Mortgage	<b>15</b>	L / PPT
V	Law Relating to Right to Information	<b>15</b>	L/PPT

**Course Designed by:**

**Mrs. T. Mary Arul Mathy**, Assistant Professor & **Mrs. K.Anusuya**, 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 AI	CO1	Up to K3	2	K1,K2	1	K1	2(K2&K2)	1(K2)
	CO2	Up to K3	2	K1,K2	2	K2	2(K3&K3)	1(K2)
CI AII	CO3	Up to K4	2	K1,K2	1	K1	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 Marks for each section	4		6		10	10

**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 %
CI A I	K1	2	2	-	-	4	8	80
	K2	2	4	10	20	36	72	
	K3	-	-	10	-	10	20	20
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CI A II	K1	2	2	-	-	4	8	40
	K2	2	4	10	-	16	32	
	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	MOQs		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 K3	2	K1&K2	1	K1	2(K3&K3)	1(K3)
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 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	4	-	-	9	7.5	25
K2	5	6	10	-	21	17.5	
K3	-	-	40	20	60	50	50
K4	-	-	-	30	30	25	25
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	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	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	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	K3	
23	CO3	K4	
24	CO4	K4	
25	CO5	K4	



**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**  
**DEPARTMENT OF COMMERCE WITH CORPORATE SECRETARYSHIP**  
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<b>Course Name</b>	<b>OFFICE MANAGEMENT</b>				
<b>Course Code</b>	<b>21UCPS61</b>	<b>L</b>	<b>P</b>	<b>C</b>	
<b>Category</b>	<b>Skill based</b>	2	-	2	
<b>Nature of course:</b>	<b>EMPLOYABILITY</b> ✓	<b>SKILL ORIENTED</b>		<b>ENTREPRENEURSHIP</b>	
<b>Course Objectives:</b>					
1. To understand the importance of their role in an organization. 2. To understand the techniques of Planning, Organizing and Controlling. 3. To learn the personnel management techniques for better efficiency. 4. To employ time management techniques for better efficiency. 5. To control emotions during stressful situations.					
<b>Unit: I</b>	<b>INTRODUCTION</b>				<b>6</b>
Office- Introduction of Modern Office - Lay Out and Management - Elements of the Office Management - Environment of an Office – Interior - Security of the Office - Knowledge of Stationery Items and Maintenance.					
<b>Unit: II</b>	<b>PLANNING AND CONTROLLING</b>				<b>6</b>
Planning and Controlling of Office Functions- Planning of Office System and Routines - Work Flow - Need of Office System and Routine - Difference between office system and routine.					
<b>Unit: III</b>	<b>PERSONNEL MANAGEMENT</b>				<b>6</b>
Personnel Management- Definition and Importance - Selection of the Employees – Training – Remuneration - Supervisions & development of proper working environment - Employee Welfare.					
<b>Unit: IV</b>	<b>TIME MANAGEMENT</b>				<b>6</b>
Time Management- Definition - Importance of Time - setting priorities.					
<b>Unit: V</b>	<b>STRESS MANAGEMENT</b>				<b>6</b>
Stress Management- Definition - Causes of Stress - Positive and Negative stress - overcome of stress in the Office.					
<b>Total Lecture Hours</b>					<b>30</b>

**BOOKS FOR STUDY:**

1. Office management – R S N Pillai , Bagavathi - S. Chand Publishing - 2008
2. Office Management – R.K.Sharma & Shashi. K Gupta – Kalyani Publishers - 2006

**BOOKS FOR REFERENCES:**

1. Administrative office management – pattieGibson ,pattieodgers ; publisher – cengage learning.
2. Principles of Office Management - **R. C. Bhatia** - Lotus Books 2012

**WEB RESOURCES:**

1. <https://www.google.co.in/search?hl=en&q=inauthor:%22Pattie+Odgers%22&tbm=bks>
2. <https://www.coursera.org/articles/office-management>

<b>COURSE OUTCOMES</b>		<b>K Level</b>
<b>CO1:</b>	Understanding of entire office Management, office Automation, space management, workplace environment	<b>Up To K3</b>
<b>CO2:</b>	Learn the procedures and techniques of Planning, organizing and controlling.	<b>Up To K2</b>
<b>CO3:</b>	Understand the personnel management in the office	<b>Up To K3</b>
<b>CO4:</b>	Understand the time management the skills	<b>Up To K4</b>
<b>CO5:</b>	Learn how to manage the stress and stressful situations.	<b>Up To K4</b>

**CO & PO Mappings**

<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>3</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>3</b>
<b>CO 2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</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>2</b>	<b>3</b>	<b>3</b>
<b>CO5</b>	<b>3</b>	<b>2</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>Hrs</b>	<b>Pedagogy</b>
I	Introduction	<b>6</b>	L / PPT
II	Planning and Controlling	<b>6</b>	L/Chalk & Talk
III	Personnel Management	<b>6</b>	L/PPT
IV	Time Management	<b>6</b>	L / PPT
V	Stress Management	<b>6</b>	L/PPT

**Course Designed by:**

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