

B.COM

Syllabus

Program Code: UCO

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

Duration of the course

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

Subjects of Study

Part I : Tamil / 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

30 Marks

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

Total 25 Marks

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)

Total 75 Marks

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

Total 25 Marks

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

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

100

Minimum Marks for a Pass

40% of the aggregate (Internal +Summative Examinations).

No separate pass minimum for the Internal Examinations.

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

Vision

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

Mission

To equip the students to emerge as an efficient and ethical Business Consultants, Chartered Accountants, Entrepreneurs and Business Managers

The 12 Graduate Attributes*:

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

understanding of the interactions that engineering has with the economic, social, health, safety, legal, and cultural aspects of society, the uncertainties in the prediction of such interactions; and the concepts of sustainable design and development and environmental stewardship.

10. (Ethics) Ethics and equity: An ability to apply professional ethics, accountability, and equity.
11. (Econ.) Economics and project management: An ability to appropriately incorporate economics and business practices including project, risk, and change management into the practice of engineering and to understand their limitations.
12. (LL) Life-long learning: An ability to identify and to address their own educational needs in a changing world in ways sufficient to maintain their competence and to allow them to contribute to the advancement of knowledge

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

PROGRAM EDUCATIONAL OBJECTIVES (PEOs)

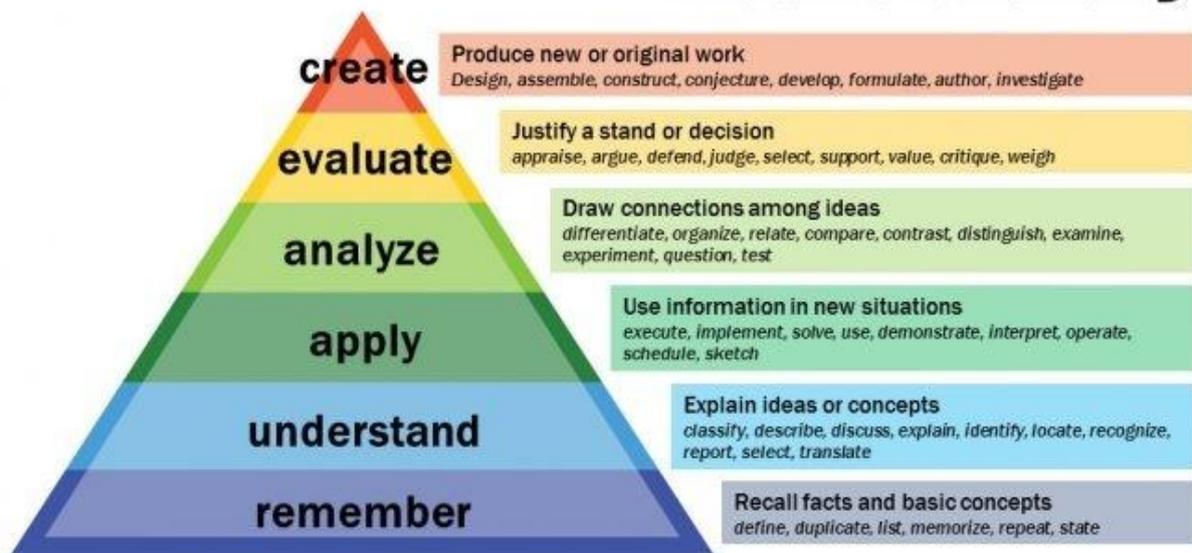
PEO1:	To acquire entrepreneurial and managerial skills to become a successful entrepreneur of Micro to Large scale industries.
PEO2:	To cultivate the students in intellectual, personal, interpersonal and societal skills with a focus on relevant professional career to maximize professional growth.
PEO3: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

PO NO	PROGRAMME OUTCOMES (POs)	
At the end of the programme, the students will be able to		
PO – 1	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.	Knowledge Base
PO – 2	Demonstrate proficiency in the use of effective disciplinary techniques in research, critical study, artistic work and professional performance.	Problem Analysis & Investigation
PO – 3	Communicate observations, recommendations and suggestions effectively, concisely and accurately, both verbally and in writing, to various types of audiences.	Communication Skills & Design
PO - 4	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.	Individual and Team Work
PO - 5	Apply professional ethics, accountability and equity in all their endeavours.	Professionalism, Ethics and Equity
PO - 6	Use new tools, resources and technology to keep abreast with current developments in their discipline and practice life-long learning.	Lifelong learning

PROGRAM SPECIFIC OUTCOME (PSOs)

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

Bloom's Taxonomy



Vanderbilt University Center for Teaching

**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS),
MADURAI
COMMERCE CURRICULUM**

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

Course Code	Title of the Course	Hours	Credits	Maximum Marks		
				Int	Ext	Total
FIRST SEMESTER						
Part – I	Tamil / Alternative Course					
21UCOG11	Vaniga Kadithangal	5	3	25	75	100
Part – II	English					
21UENG11	Communicative English I	6	3	25	75	100
Part - III	Core Courses					
21UCOC11	Fundamentals of Accounting	5	4	25	75	100
21UCOC12	Business Statistics	5	4	25	75	100
Part III	Allied Course					
21UECA11	Business Economics	5	4	25	75	100
Part IV	Skill Based Course					
21UCOSP1	Accounting Software (Practical)	2	2	40	60	100
Part IV	Mandatory Course					
21UEVG11	Environmental Studies	2	2	25	75	100
	Total	30	22	190	510	700
SECOND SEMESTER						
Part – I	Tamil / Alternative Course					
21UCOG21	Seyalar panimuraigal	5	3	25	75	100
Part – II	English					
21UENG21	Communicative English II	6	3	25	75	100
Part - III	Core Courses					
21UCOC21	Financial Accounting	5	4	25	75	100
21UCOC22	Business Mathematics	5	4	25	75	100
Part III	Allied Course					
21UECA21	Indian Economy	5	4	25	75	100
Part IV	Skill Based Course					
21UCOSP2	Computer Application in Business (Practical)	2	2	40	60	100
Part IV	Mandatory Course					
21UVLG21	Value Education	2	2	25	75	100
	Total	30	22	190	510	700

Course Code	Title of the Course	Hours	Credits	Maximum Marks		
				Int	Ext	Total
THIRD SEMESTER						
Part - III	Core Courses					
21UCOC31	Special Accounting	5	4	25	75	100
21UCOC32	Income Tax Law and Practice – I	5	4	25	75	100
21UCOC33	Financial Management	5	4	25	75	100
21UCOC34	Auditing	5	4	25	75	100
Part III	Allied Course					
21UCOA31	Marketing Management	6	4	25	75	100
Part IV	Skill Based Course					
21UCOS31	Entrepreneurship Development Programme	2	2	25	75	100
Part IV	Non Major Elective Course					
21UCON31	Fundamentals of Accounting	2	2	25	75	100
	Total	30	24	175	525	700
FOURTH SEMESTER						
Part – III	Core Courses					
21UCOC41	Partnership Accounting	5	4	25	75	100
21UCOC42	Income Tax Law and Practice – II	5	4	25	75	100
21UCOC43	Banking Theory Law and Practice	5	4	25	75	100
21UCOC44	Principles of Co-operation	5	4	25	75	100
Part III	Allied Course					
21UCOA41	Commercial Law	6	4	25	75	100
Part IV	SkillBased Course					
21UCOS41	Managerial Skills	2	2	25	75	100
Part IV	Non Major Elective Course					
21UCON41	Advertising and Salesmanship	2	2	25	75	100
Part V	Extension					
21UEAG40- 21UEAG44	NCC, NSS, PHY, RRC, YRC	-	1	40	60	100
	Total	30	25	215	585	800

Course Code	Title of the Course	Hours	Credits	Maximum Marks		
				Int	Ext	Total
FIFTH SEMESTER						
Part - III	Core Courses					
21UCOC51	Cost Accounting	6	4	25	75	100
21UCOC52	Corporate Accounting - I	6	3	25	75	100
21UCOC53	Research Methodology	6	4	25	75	100
Part - III	Core Elective I					
21UCOE51	Goods and Services Tax	5	5	25	75	100
Part - III	Core Elective II					
21UCOE54	Elements of Financial Services	5	5	25	75	100
Part IV	Skill Based Course					
21UCOS51	Fundamentals of E-Commerce	2	2	25	75	100
	Total	30	23	150	450	600
SIXTH SEMESTER						
Part - III	Core Courses					
21UCOC61	Management Accounting	6	4	25	75	100
21UCOC62	Corporate Accounting - II	6	4	25	75	100
21UCOPR1	Project and Viva - Voce	6	4	40	60	100
Part III	Core Elective – III					
21UCOE61	Company Law	5	5	25	75	100
Part III	Core Elective – IV					
21UCOE64	Organizational Behaviour	5	5	25	75	100
Part IV	Skill Based Course					
21UCOS61	Soft Skills.	2	2	25	75	100
	Total	30	24	165	435	600
	Grant Total	180	140	1085	3015	4100

FIRST SEMESTER



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

Course Name	வணிக கடிதங்கள்			
Course Code	21UCOG11	L	P	C
Category	Part-I	5	-	3
Nature of course:	EMPLOYABILITY	SKILL ORIENTED	✓	ENTREPRENEURSHIP
Course Objectives:				
<ol style="list-style-type: none"> 1. To develop letter written and oral business communication skills among the students and enable them to know the effective media of communication. 2. To enhance their writing skills in various forms of business letters and reports. 3. To determining the risk of credit sales. 4. To evaluation of a particular issue, set of circumstances, or financial operations that relate to the performance of a business. 5. To know the preparation of job applications. 				
Unit: I	வணிக கடிதங்கள்			15
வணிக கடிதங்கள் - தேவை மற்றும் முக்கியத்துவம் - நோக்கங்கள் - அடிப்படை கூறுகள்-கடித வகைகள் - வணிக கடிதங்கள் - பொது அமைப்புப் படிவங்கள்.				
Unit: II	வியாபாரக் கடிதங்கள்			15
முனைவு கடிதங்கள் மற்றும் விசாரணைகள் - விலைபுள்ளிகள் - ஆணையறுகள் - ஆணை உறு நிறைவேற்றுதல்				
Unit: III	வங்கி மற்றும் காப்பீடு விசாரணைக் கடிதங்கள்			15
வியாபார விசாரணை - வங்கி விசாரணை - புகார்கள் - சரிகட்டல்கள் - நிலுவைத் தொகை நினைவுறுத்தல் -வசூல்செய்தல் - காப்பீடு கடிதங்கள்.				
Unit: IV	சற்றுக் கடிதங்கள்			15
விற்பனைக் கடிதங்கள் - அரசுத் துறை சார்ந்த கடிதங்கள் - பொதுத் தேவை அமைப்புக் கடிதங்கள்				
Unit: V	விண்ணப்பக் கடிதங்கள்			15
வேலை வேண்டி கடிதம் அனுப்புதல் - விற்பனை குறித்து பத்திரிக்கை ஆசிரியர்கள் கடிதம் அனுப்புதல்				
Total Hours				75
Books for study:				
<ol style="list-style-type: none"> 1. வணிக தகவல் தொடர்பு - திரு.கதிரேசன் மற்றும் முனைவர் ராதா 2. வணிக தகவல் தொடர்பு - முனைவர். வி.எம்.செல்வராஜ் 				
Books for References:				
<ol style="list-style-type: none"> 1. வணிக கடித தொடர்பு - திரு.எஸ். - முத்தையா 2. வணிக கடிதங்கள் - முனைவர் ந.முருகேசன் மற்றும் திரு.மனோகரன் 				
Web Resources:				
<ol style="list-style-type: none"> 1. www.thebalncecareers.com 2. www.effective.business.letters.com 3. www.careerride.com 4. rural.nic.in 				
Course Outcomes				K Level

After the completion of the course the student will be able to,		
CO1	Prepare communication letters	Up to K2
CO2	Comprehend Practical Knowledge in Business Letter Writing	Up to K3
CO3	Know how to make business enquires, place orders and write collection letters.	Up to K3
CO4	Write business reports.	Up to K4
CO5	Prepare banking, insurance and agency letter.	Up to K3

CO & PO Mapping:

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

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

LESSON PLAN

UNIT	வணிக கடிதங்கள்	Hrs	Mode
I	வணிக கடிதங்கள் - தேவை மற்றும் முக்கியத்துவம் - நோக்கங்கள் - அடிப்படை கூறுகள் கடித வகைகள்	15	L / PPT
II	வணிக கடிதங்கள் - முனைவு கடிதங்கள் மற்றும் விசாரணைகள் - விலைபுள்ளிகள் - ஆணையுறுகள் - ஆணை உறு நிறைவேற்றுதல்	15	L/Chalk and Talk
III	வங்கி மற்றும் காப்பீடு விசாரணை கடிதங்கள் வியாபார விசாரணை - வங்கி விசாரணை - புகார்கள் - சரிகட்டல்கள் - நிலுவை தொகை நினைவுவுத்தல் - வசூல்செய்தல் - காப்பீடு கடிதங்கள்.	15	L/Chalk and Talk
IV	சுற்றுக் கடிதங்கள் - விற்பனைக் கடிதங்கள் - அரசுத் துறை சார்ந்த கடிதங்கள் - பொதுத் தேவை அமைப்பு கடிதங்கள்	15	L / PPT
V	விண்ணப்பக் கடிதங்கள் - வேலை வேண்டி கடிதம் அனுப்புதல் - விற்பனை குறித்து பத்திரிகை ஆசிரியர்கள் கடிதம் அனுப்புதல்	15	L/Chalk and Talk

Course Designed by

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

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

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

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

Distribution of Marks with K Level CIA I & CIA II								
	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	2	2	-	-	4	8	60
	K2	2	4	10	10	26	52	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	-	0	0	0
	Marks	4	6	20	20	50	100	100
CIA II	K1	2	-	-	-	2	4	20
	K2	2	6	-	-	8	16	
	K3	-	-	20	10	30	60	60
	K4	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Summative Examinations - Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	1	-	-	7	5.83	50
K2	5	4	6	1	53	44.16	
K3	-	-	4	3	50	41.67	42
K4	-	-	-	1	10	8.33	8
Marks	10	10	50	50	120	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.							

Summative Examinations - Question Paper – Format

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



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

Course Name	Fundamentals of Accounting			
Course Code	21UCOC11	L	P	C
Category	Core –1	5	-	4
Nature of course:	EMPLOYABILITY	✓	SKILL ORIENTED	ENTREPRENEURSHIP
Course Objectives:				
<ol style="list-style-type: none"> 1. To familiarize with the fundamental aspects of financial accounting and prepare final accounts and balance sheets. 2. To inculcate skills in preparing their application to different practical situations to gain the ability to solve the problems 3. To understand the procedures and methods of providing depreciation as per AS 06 from accounting perspective. 4. To prepare the trading accounting, profit and loss account and balance sheet. 5. To understand the procedures and methods of calculate the average due date and account current 				
Unit: I	Introduction to Accounting			15
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.				
Unit: II	Bank Reconciliation Statement			15
Need-Meaning- Causes for differences between cash book and pass book –Method o preparation of bank reconciliation statement- Proforma – Bank balance to be shown in balance sheet.				
Unit: III	Depreciation			15
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.				
Unit: IV	Final Accounts			15
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.				
Unit: V	Average Due Date and Account Current			15
Meaning –Basic types of problems of problems –Where amount is lent in different installments- Determination of due date-Average Due Date as basis for calculation of interest 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 Hours				75
(80% of marks must be allotted to problem solving questions. 20% of marks must be allotted to Theory questions).				

Book 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 K Maheshwari, “*Financial Accounting*”, Fifth Edition, 2012, Vikas Publishing House.

Course Outcomes		K Level
After the completion of the course the student will be able to,		
CO1	Gain working knowledge of principles, procedure, Rectify Errors, and Preparation of Trial Balance.	Up to K3
CO2	Prepare BRS, and bills of exchange	Up to K3
CO3	Calculate Depreciation.	Up to K4
CO4	Prepare the final accounts of sole traders	Up to K4
CO5	Prepare the accounts of average due date and account current	Up to K4

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	Fundamentals of Accounting	Hrs	Mode
I	Introduction to Accounting - Fundamentals of book keeping – Accounting concepts and conventions –Journal – Ledger – Subsidiary books – Trial balance- Errors and rectification.	15	L / PPT / Group Discussion
II	Bank Reconciliation Statement - 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.	15	L/Chalk and Talk /PPT
III	Depreciation - 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.	15	L/Chalk and Talk /
IV	Final Accounts - Introduction –Manufacturing Account –Trading Account- Profit and Loss account- Balance sheet- Adjustments.	15	L / PPT
V	Average Due Date and Account Current -Meaning –Basic types of problems of problems –Where amount is lent in different installments-Determination of due date-Average Due Date as basis for calculation of interest.	15	L/Chalk and Talk
	Total Hours	75	

Course Designed by:

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

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

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

	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	-	-	-	-	0	0	0
	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	K2	2(K2&K2)	1(K3)
2	CO2	Up to K3	2	K1,K2	1	K2	2(K3&K3)	1 (K3)
3	CO3	Up to K4	2	K1,K2	1	K2	2(K3&K3)	1 (K4)
4	CO4	Up to 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)								

Summative Examinations - Distribution of Marks with K Level

K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	-	-	-	5	4.17	25
K2	5	5	2	-	25	20.83	
K3	-	-	8	2	60	50	50
K4	-	-	-	3	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

Section A (Multiple Choice Questions)			
Answer All Questions			(10x1=10 marks)
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	
Section B (Short Answers)			
Answer All Questions			(5x2=10 marks)
Q. No	CO	K Level	Questions
11	CO1	K2	
12	CO2	K2	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
Section C (Either/Or Type)			
Answer All Questions			(5 x 5 = 25 marks)
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	
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels			
Section D (Open Choice)			
Answer Any Three questions			(3x10=30 marks)
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
 (For those who joined in 2021-2022 and after)

Course Name	BUSINESS STATISTICS				
Course Code	21UCOC12	L	P	C	
Category	Core-2	5	-	4	
Nature of course	EMPLOYABILITY	SKILL ORIENTED	✓	ENTREPRENEURSHIP	
Course Objectives:					
<ol style="list-style-type: none"> 1. To promote the skill of applying statistical techniques in business. 2. To enable the students to apply the statistical tools in analysis and interpretation of data. 3. To be able to calculate measures of central tendency, measures of dispersion 4. To gain working knowledge on correlation and regression 5. To acquire skills towards solving problems in Index and time series analysis 					
Unit: I	Introduction and Measures of Central Tendency				15
Statistics - Meaning –Definition- Advantages and Disadvantages - Collection and Tabulation- Primary Data – Secondary Data Diagrams and graphs– Frequency Distribution – Measure of Central Tendency – Mean, Median, Mode, Harmonic Mean Geometric Mean and Combined Mean					
Unit: II	Measures of Dispersion and Skewness				15
Meaning – Range- Quartiles -Deciles- Percentiles- Quartile Deviation- Mean Deviation – Standard Deviation – Co-efficient of Variation -Measure of Skewness – Karl Pearson and Bowley’s Co-efficient of skewness					
Unit: III	Correlation and Regression				15
Meaning– Types of Correlation - Correlation Analysis – Karl Pearson’s Coefficient of Correlation – Spearman’s Rank Correlation Regression – Meaning - Methods Simple regression analysis – Regression Line – Regression equations.					
Unit: IV	Index Number				15
Meaning- Simple and Weighted Index number- Chain and Fixed base index – Cost of living index numbers.					
Unit: V	Analysis of Time Series				15
Meaning- Components of Time Series – Methods of estimating trend – Semi – Average method – Moving Average Method – Method of Least Square.					
Total Hours					75

Books for study:

1. *R.S.N.Pillai and Bagavathi, Business Statistics, Sultan & Chand and Co, New Delhi, 2014.*
2. *P.A. Navaneethan, Business Statistics, Jai Publishers, Trichy-21.- 2015*

Books for Reference:

1. *S.P.Gupta, Statistical Methods, Sultan Chand & Sons, New Delhi.-2014.*
2. *S.P. Rajagopalan&Sattanathan, Business Statistics, Vijay Nicole Imprints Pvt. Ltd, Chennai-91.-2012.*
3. *D.C.Sanchati and V.K.Kapoor, Statistics, Sultan Chand & Sons, New Delhi – 2014.*
4. *S.C. Gupta &V.K.Kapoor, Fundamentals of Mathematical Statistics, Sultan Chand & Sons, New Delhi, 2009.*

Web Resources

1. https://www.analyzemath.com/statistics/introduction_statistics.html
2. https://sphweb.bumc.bu.edu/otlt/mphmodules/bs/bs704_multivariable/bs704_multivariable5.html

COURSE OUTCOME**K Level**

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

CO1	Describe the concepts of statistics and its applicability and understand various types of averages	Up to K3
CO2	Calculate Quartile, Mean and Standard deviation	Up to K3
CO3	Apply statistical tools such as correlation and regression for data analysis	Up to K4
CO4	Construct the index number	Up to K3
CO5	Solve the problems related to time series analysis	Up to K3

CO & PO Mapping:

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

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

LESSON PLAN

UNIT	BUSINESS STATISTICS	Hrs	Mode
I	Introduction and Measures of Central Tendency - Collection and Tabulation- Diagrams and graphs– Frequency Distribution – Measure of Central Tendency – Mean, Median, Mode, Harmonic Mean Geometric Mean and Combined Mean.	15	L/ PPT
II	Measures of Dispersion and Skewness - Meaning – Range- Quartiles -Deciles- Percentiles- Quartile Deviation- Mean Deviation – Standard Deviation – Co-efficient of Variation -Measure of Skewness – Karl Pearson and Bowley’s Co-efficient of skewness.	15	L/Chalk and Talk
III	Correlation and Regression - Meaning– Types of Correlation – Measures of Correlation – Simple Correlation – Regression – Meaning - Simple Regression.	15	L/Chalk and Talk
IV	Index Number - Meaning- Simple and Weighted Index number-Chain and Fixed base index – Cost of living index numbers.	15	L/Chalk and Talk
V	Analysis of Time Series - Meaning- Simple and Weighted Index number- Chain and Fixed base index – Cost of living index numbers.	15	L/Chalk and Talk

Course Designed by:

Dr. B. Kothai Nachiar, Assistant Professor & **Dr. S. Venkateswaran**, Associate Professor

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

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

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

Distribution of Marks with K Level CIA I & CIA II								
	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	2	2	-	-	4	8	60
	K2	2	4	10	10	26	52	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	-	0	0	0
	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	K2	2(K2&K2)	1(K2)
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 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			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30
(Figures in parenthesis denotes, questions should be asked with the given K level)								

Summative Examinations - Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	1	-	-	7	5.83	42
K2	5	4	4	1	43	35.83	
K3	-	-	6	3	60	50	50
K4	-	-	-	1	10	8.33	8
Marks	10	10	50	50	120	100	100

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

Summative Examinations - Question Paper – Format

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



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

Course Name	BUSINESS ECONOMICS			
Course Code	21UECA11	L	P	C
Category	Allied	5	-	4
Nature of course:	EMPLOYABILITY	SKILL ORIENTED	✓	ENTREPRENEURSHIP
Course Objectives:				
<ol style="list-style-type: none"> 1. To understand the fundamental concepts of business economics. 2. To identify the factors influencing elasticity of demand. 3. To analyze the various approaches of demand forecasting. 4. To study the Market Morphology and the Price determination. 5. To make the students to understand the evaluation of break –even analysis. 				
Unit: I	Basics of Business Economics			15
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.				
Unit: II	Demand and Supply Conditions			15
Law of demand –Law of Supply –Criticisms –factors Influencing demand and supply – Elasticity of Demand: Meaning – Types - Uses – Factors determining Elasticity of Demand.				
Unit: III	Demand Forecasting			15
Meaning –Types of Forecasting –Need –Importance –Methods –Durable, Non-Durable goods – Determinants of Demand Forecasting - Forecasting Demand for a New Product.				
Unit: IV	Pricing Methods			15
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				
Unit: V	Profit Planning			15
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.				
				Total Lecture Hours
				75 Hrs
Books for Study:				
<ol style="list-style-type: none"> 1. R.Cauvery, Sudhenayak, Girija and Meenakshi, Managerial Economics, S.Chand and Company Ltd, New Delhi, First Revised, 2010. 2. M.John Kennedy, Micro Economics, Himalaya Publishing House, Mumbai, Reprint, 2010. 3. N.Srinivasan, Managerial Economics, Meenakshi Pathippagam, Madurai, Reprint,2015. 				
Books for References:				
<ol style="list-style-type: none"> 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:		
Course Outcomes		K Level
CO1:	Familiarize with the basic concepts of Business Economics.	Up to K2
CO2:	Compare and analyze the Law of Demand and Supply.	Up to K4
CO3:	Synthesize the various approaches of Demand Forecasting.	Up to K3
CO4:	Analyze Market Morphology and the Price determination.	Up to K4
CO5:	Correlate the Cost and Price Functionalities.	Up to K3

CO & PO Mapping:

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

UNIT	Business Economics	Hrs	Pedagogy
I	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.	5	Chalk and Talk, PPT
		5	
		5	
II	Law of demand –Law of Supply –Criticisms factors Influencing demand and supply – Elasticity of Demand: Meaning – Types Uses – Factors determining Elasticity of Demand.	5	Chalk and Talk, PPT
		5	
		5	
III	Meaning –Types of Forecasting –Need. Importance –Methods –Durable, Non-Durable goods. Determinants of Demand Forecasting - Forecasting Demand for a New Product.	5	Chalk and Talk, PPT
		5	
		5	
IV	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	6	Chalk and Talk, PPT
		9	
V	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.	5	Assignment
		10	

Course Designed by:

Dr. J. Devikarani, Assistant Professor & **Dr.S.Vishnusuba**, 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 K2	2		1		2	1
AI	CO2	Up to K4	2		2		2	1
CI	CO3	Up to K3	2		1		2	1
AII	CO4	Up to K4	2		2		2	1
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		2	10
		Total Marks for each section	4		6		10	10

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

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	2	10		17	14.16	42
K2	5	8		10	23	19.16	
K3			40	20	60	50	50
K4				20	20	16.66	17
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

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



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

Course Name	ACCOUNTING SOFTWARE (PRACTICAL)			
Course Code	21UCOSP1	L	P	C
Category	Skill Based -1	-	2	2
Nature of course:	EMPLOYABILITY	SKILL ORIENTED	✓	ENTREPRENEURSHIP
Course Objectives:				
1. To provide basic knowledge of computerized accounting to deserving students under self – learning mode. 2. To know the preparation of budget and vouchers 3. To process purchase orders, sales order and salary payment 4. To prepare the final accounts with GST 5. To calculate various interest rates and to prepare financial reports				
Unit: I	Interface and Company Management			6
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.				
Unit: II	Vouchers			6
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				
Unit: III	Purchase Order Processing			6
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.				
Unit: IV	Goods and Services Tax (GST)			6
Activating Tally in GST – Introduction - GST Taxes & Invoices - Creating GST Masters in Tally.				
Unit: V	Interest Calculations (Auto Mode)			6
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.				
Total Hours				30
Note: Ratio of Internal and External will be 40% and 60% respectively (100% Practical)				
Books for study:				
Dr. P. Rizwan Ahmed, Tally ERP 9, Margham Publications, 2016.				
Books for Reference:				
1. Dr. Namrata Agrawal (2017), <i>Tally 9</i> , Dream Tech Press, New Delhi				
2. S. Palanivel (2008), <i>Tally – Accounting Software</i> , Margham Publications, Chennai (Reprint)				

2019)

Web Resources:

1. Functionality of Tally - <https://youtu.be/JP-Xc8zDNLE>
 2. Recording transactions in tally- <https://youtu.be/slcOukcoEwg>
 3. Processing transactions in Tally - <https://youtu.be/vGhngWKxHUI>
 4. Practical Lab - https://youtu.be/Nmaw_pjwVjU
 5. Accounting as Information System - <https://youtu.be/DfkwWUKjeRg>
- Video Source: National Digital Library of India

COURSE OUTCOMES		K Level
After the completion of the course the student will be able to,		
CO1	Prepare company name & various ledgers, individual & group wise and configure bills and vouchers Create and group various activities of accounting through TALLY	Up to K2
CO2	Prepare day books reports and master in stock entry and the inventory reports	Up to K3
CO3	Handle the Posting the vouchers through accounting package independently processing of purchase orders, sales order and salary payment	Up to K4
CO4	Demonstrate and activate GST in preparation of accounting	Up to K3
CO5	Do various interest rate calculations, reports and budgets	Up to K2

CO & PO Mapping:

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

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

LESSON PLAN

UNIT	Accounting Software	Hrs	Mode
I	Interface and Company Management: 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.	6	Chalk & Talk, PPT, Hands on Training, Lab Classes
II	Vouchers Kinds of Vouchers – Inventory, Stock Group - Godown and Locations - Stock Category - Units of Measure - Stock Items	6	Chalk & Talk, PPT, Hands on Training, Lab Classes
III	Purchase Order Processing 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 TDS- Creating- Payment - Tax Reports and Forms, Payroll Accounting.	6	Chalk & Talk, PPT, Hands on Training, Lab Classes
IV	Goods and Services Tax (GST) Activating Tally in GST – Introduction - GST Taxes & Invoices – Creating GST Masters in Tally, Purchase Voucher with GST: Updating GST Number for Suppliers -Intra-State Purchase Entry in GST (SGST+CGST+IGST) - GST Purchase Entry for Unregistered Dealer in Tally - Reverse Charge Mechanism Entry for GST in Tally, Sales Voucher with GST: Updating GST Number for Suppliers - Intra-State Sales Entry in GST (SGST + CGST) - Inter-State Sales Entry in GST (IGST) - Printing GST Sales Invoice from Tally ERP9 Software, GST Reports and Returns.	6	Chalk & Talk, PPT, Hands on Training, Lab Classes, Case Lets
V	Interest Calculations (Auto Mode) Interest Calculations (Auto Mode) and Budgeting & Reporting Interest Calculations-Point of Sales, Budgets and Controls: Budget Masters and Configurations Budget Reporting and Analysis, Cost Centres 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.	6	Chalk & Talk, PPT, Hands on Training, Lab Classes, Assignment

Course Designed by:

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

SECOND SEMESTER



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

Course Name	செயலர் பணிமுறைகள்			
Course Code	21UCOG21	L	P	C
Category	Part I	5	-	3
Nature of course:	EMPLOYABILITY	✓	SKILL ORIENTED	ENTREPRENEURSHIP
Course Objectives:				
<ol style="list-style-type: none"> To provide the learners an insight about Company Secretarial Practices. To make the learners understand the role of Company Secretary towards Company's statutory provisions, rules and regulations. To make the learners understand the various aspects of Company Management, meetings and reports. To know the various levels and responsibilities of secretaries To understand the execution of company dissolution. 				
				Hrs
Unit: I	நிறுமம் மற்றும் நிறுமச்செயலர்			15
நிறுமம் - இலக்கணம் - வகைகள் - நன்மைகள் மற்றும் தீமைகள். நிறுமச் செயலர் - இலக்கணம் - தகுதிநிலை-நியமனம் - நீக்கம் - உரிமைகள்-கடமைகள்-பொறுப்புகள்.				
Unit: II	நிறுமத்தைதோற்றுவித்தலும் நியமச் செயலரும்			15
நியமத்தை-அமைப்பதற்கானமுறைகள் - தோற்றுவித்தல் - பதிவுசெய்தல் - மூலதனம் திரட்டுதல் - தொழிலைத் திரட்டுதல் - தொழிலைத் தொடங்குதல் - நிறுமத்தை தோற்றுவித்தல் நிறுமச்செயலரின் கடமைகள் மற்றும் பொறுப்புகள்.				
Unit: III	நிறுமக்கூட்டங்கள் மற்றும் தீர்மானங்கள்			15
- நிறுமக் கூட்டங்கள் - வகைகள் - இயக்குநரவைக் கூட்டம் - பங்க்தாரர்களின் கூட்டம் - சட்டமுறைக்கூட்டம் - ஆண்டுப் பொதுக்கூட்டம் நடத்தும் முறையில் செயலரின் பங்கு - கூட்டத்தலைவர் - நிகழ்ச்சி நிரல் - குறைவேண்-பதிலாள்தீர்மானங்கள் வகைகள் நிறைவேற்றும் விதம்-நிகழ்ச்சிக் - குறிப்பு ஆவணங்கள் மற்றும் அறிக்கைகள் தயார் செய்தல் - செயலரின் கடமைகள்.				
Unit: IV	நிறுமமேலாண்மையும் நிர்வாகமும் -			15
இயக்குநர்கள் அவை - இயக்குநர்கள் நியமனம் - இயக்குநர் உரிமைகள் அதிகாரங்கள் மற்றும் கடமைகள் தனிக்கையாளர் - கணக்காளர் - சட்டஆலோசகர் - தகுதிகள் - நியமனம் - நீக்கம் - அதிகாரங்கள் - கடமைகள் மற்றும் பொறுப்புகள் - செயலரின் கடமைகள்				
Unit: V	நிறுமக்கலைப்பு			15
-நிறுமக் கலைப்பு-பொருள் - நிறுமக் கலைப்புமுறைகள் - நிறுமக் கலைப்புமுறையின் படிநிலைகள் - கலைப்பாளர் - அதிகாரங்கள் - கடமைகள் - நிறுமக் கலைப்பும் நிறுமம் மூடப்படுதலும் - செயலரின் கடமைகள்.				
			Total Hours	75
Books for study:				
1. முனைவர். எஸ். பி. முகமது மற்றும் முனைவர். எஸ். ஏ. என். ஹாகலி இப்ராகிம் “செயலர் பணிமுறை” இ பாஸ் பப்ளிகேசன்ஸ்				
Books for Reference:				
1. முனைவர். ராதா “செயலாளர் பணிமுறை” பிரசன்னா பப்ளிசர்ஸ் 2. ராமலிங்கம் மற்றும் மனோகரன், “செயலர் பணிமுறை”, மெரிப் இந்தியா பப்ளிகேசன்ஸ்				

Web Resources:

https://onlinecourses.swayam2.ac.in/cec19_mg35/preview

<https://nios.ac.in/departmentsunits/vocational-education/stand-alone-courses/secretarial-practice.aspx>

Course Outcomes		K Level
After the completion of the course students will be able to		
CO1	Understand the legal framework of the company secretary.	Up to K2
CO2	Gain the knowledge towards responsibilities of Secretary in formation of company.	Up to K3
CO3	Apply operational efficiency and conduct of company meeting.	Up to K4
CO4	Recognize the role of Secretaries related to the top level management.	Up to K3
CO5	Understand the role of company towards liquidation of company.	Up to K3

CO & PO Mapping:

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

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

LESSON PLAN

UNIT	செயலர் பணிமுறைகள்	Hrs	Mode
I	நிறுமம் - வகைகள் - நிறுமச் செயலர் - இலக்கணம் - தகுதிநிலை-நியமனம் - நீக்கம் - உரிமைகள்- கடமைகள் - பொறுப்புகள்.	15	L / PPT / Chalk and Talk
II	நிறுமத்தை தோற்றுவித்தலும் அமைப்பதற்கான முறைகள் - பதிவுசெய்தல் - மூலதனம் திரட்டுதல் - தொழிலைத் தொடங்குதல் - நிறுமச்செயலரின் கடமைகள் மற்றும் பொறுப்புகள்.	15	L / PPT
III	நிறுமக்கூட்டங்கள் - பங்குதாரர்களின் கூட்டம் - சட்டமுறைக்கூட்டம் - ஆண்டுப் பொதுக்கூட்டம் நடத்தும் முறையில் செயலரின் பங்கு - கூட்டத்தலைவர் - பதிலாளர் தீர்மானங்கள் குறிப்பு ஆவணங்கள் மற்றும் அறிக்கைகள் தயார் செய்தல்.	15	L / PPT
IV	நிறுமமோலாண்மையும் நிர்வாகமும் - இயக்குநர்கள் அவை - இயக்கநர்கள் - உரிமைகள் அதிகாரங்கள் மற்றும் கடமைகள் தனிக்கையாளர் - கணக்காளர் - சட்டஆலோசகர் - தகுதிகள் - நியமனம் - நீக்கம் - அதிகாரங்கள் - கடமைகள் மற்றும் பொறுப்புகள் - செலரின் கடமைகள்	15	L / PPT
V	நிறுமக்கலைப்பு-கலைப்புமுறைகள் - நிறுமக் - அதிகாரங்கள் - கடமைகள் - நிறுமக் கலைப்பும் நிறுமம் மூடப்படுதலும்	15	L / PPT / Chalk and Talk

Course Designed By:

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

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

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

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

Distribution of Marks with K Level CIA I & CIA II

	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	2	-	-	-	2	4	60
	K2	2	6	10	10	28	56	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	-	0	0	0
	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 K2	2	K1,K2	1	K2	2(K2&K2)	1(K2)
2	CO2	Up to K3	2	K1,K2	1	K2	2(K3&K3)	1 (K3)
3	CO3	Up to 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			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30
(Figures in parenthesis denotes, questions should be asked with the given K level)								

Summative Examinations - Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	-	-	-	5	4.16	42
K2	5	5	4	1	45	37.5	
K3	-	-	6	3	60	50	50
K4	-	-	-	1	10	8.33	8
Marks	10	10	50	50	120	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.							

Summative Examinations - Question Paper – Format

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



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

Course Name	Financial Accounting					
Course Code	21UCOC21	L	P	C		
Category	Core-3	5	-	4		
Nature of course:	EMPLOYABILITY ✓	SKILL ORIENTED	ENTREPRENEURSHIP			
Course Objectives:						
<ol style="list-style-type: none"> 1. Understand the nuances of consignment accounting perspective. 2. Understand the nuances of joint venture from accounting perspective. 3. Prepare the branch accounts and departmental accounts 4. Ascertain profit or loss for the concerns adopting single entry book keeping system. 5. Prepare income and expenditure accounts and balance sheets of non-trading concerns. 						
Unit: I	Consignment Accounts				15	
Meaning of Consignment – Invoicing goods at cost price – Proforma invoice price –valuation of unsold stock – Loss of Stock – Accounting treatment of Normal Loss and Abnormal Loss.						
Unit: II	Joint Venture				15	
Meaning –partnership vs Joint Venture –Difference between joint venture and partnership When a separate set of books is kept –when a separate books is not kept.						
Unit: III	Branch Accounts and Departmental Accounts				15	
Meaning –Objectives- Types of Branches – Branch not keeping full system of accounting – Branch keeping full system of accounting (Excluding foreign branches)- Departmental Accounts – - Meaning –Objectives-Need for Departmental Accounting- Allocation of expenses.						
Unit: IV	Accounts from Incomplete Records				15	
Meaning –Definition- Salient Features-Limitations-Difference between double entry and single entry system-Methods of ascertainment of profit: Net worth method – Conversion method.						
Unit: V	Accounts of Not for Profit Organizations				15	
Introduction –Final accounts of Not for Profit Organization –Receipts and Payments-Income and Expenditure Account and Balance Sheet.						
					Total Hours	75
(80% of marks must be allotted to problem solving questions. 20% of marks must be allotted to Theory questions).						
Books for Study:						
<ol style="list-style-type: none"> 1. T.S.Reddy and A.Murthy, “Corporate Accounting”, Margham Publications, Chennai, 2018. 2. S.P.Jain and K.L. Narang, “Advanced Accountancy-II”, Kalyani Publishers, New Delhi, 2014. 						

Books for Reference:

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

COURSE OUTCOME		K Level
After the completion of the course the student will be able to,		
CO1	Gain working knowledge of consignment	Up to K3
CO2	Solve the problems related to joint venture	Up to K3
CO3	Prepare Branch and Departmental accounts	Up to K4
CO4	Prepare the incomplete records	Up to K4
CO5	Develop the final accounts of non-trading concerns	Up to K4

CO & PO Mapping:

COS	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	3	2	1	2	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	Financial Accounting	Hrs	Mode
I	Consignment Accounts - Meaning of Consignment – Invoicing goods at cost price – Proforma invoice price –valuation of unsold stock – Loss of Stock – Accounting treatment of Normal Loss and Abnormal Loss.	15	L / PPT / Chalk and Talk
II	Joint Venture - Meaning –partnership vs Joint Venture – Difference between joint venture and partnership When a separate set of books is kept –when a separate books is not kept.	15	L / Chalk and Talk
III	Branch Accounts and Departmental Accounts - Meaning – Objectives- Types of Branches – Branch not keeping full system of accounting – Branch keeping full system of accounting (Excluding foreign branches)- Departmental Accounts – -Meaning – Objectives-Need for Departmental Accounting- Allocation of expenses.	15	L / PPT/ Chalk and Talk
IV	Accounts from Incomplete Records - Meaning –Definition- Salient Features-Limitations-Difference between double entry and single entry system-Methods of ascertainment of profit: Net worth method – Conversion method.	15	L / Chalk and Talk /PPT
V	Accounts of Not for Profit Organizations - Introduction –Final accounts of Not for Profit Organization –Receipts and Payments- Income and Expenditure Account and Balance Sheet.	15	Chalk and Talk

Course Designed By:

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

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

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

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

Distribution of Marks with K Level CIA I & CIA II								
	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	2	-	-	-	2	4	60
	K2	2	6	10	10	28	56	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	-	0	0	0
	Marks	4	6	20	20	50	100	100
CIA II	K1	2	-	-	-	2	4	40
	K2	2	6	10	-	18	36	
	K3	-	-	10	-	10	20	20
	K4	-	-	-	20	20	40	40
	Marks	4	6	20	20	50	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Summative Examinations - Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	-	-	-	5	4.16	42
K2	5	5	4	1	45	37.5	
K3	-	-	6	3	60	50	50
K4	-	-	-	1	10	8.33	8
Marks	10	10	50	50	120	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.							

Summative Examinations - Question Paper – Format

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



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

Course Name	BUSINESS MATHEMATICS				
Course Code	21UCOC22	L	P	C	
Category	Core -4	5	-	4	
Nature of course:	EMPLOYABILITY	<input checked="" type="checkbox"/>	SKILL ORIENTED	ENTREPRENEURSHIP	
Course Objectives:					
<ol style="list-style-type: none"> To enable the students to learn basic concepts in mathematics. Aims to expose the students on the Applications of Mathematical Techniques in Business. To develop skills in Mathematical tools for solving corporate issues. To apply the formulas & methods in mathematics. To understand the important role of Business Mathematics in all facets of the business world. 					
Unit: I	THEORY OF SETS				15
Theory of Sets – Definition – Types of Sets – Set Operations - Laws and Properties of Sets – Union, Intersection, Difference and Complement of Sets – De- Morgan’s Law – Venn Diagram – Simple Set Applications – Numbers of Elements in a Finite Set.					
Unit: II	INDICES AND LOGARITHMS				15
Indices – Positive indices - Laws of Indices - Fractional – Operation with Power Function — Miscellaneous Illustrations – Logarithms- Exponential Forms - Laws of Logarithms – Change of Base – Formula – Common Logarithms and Anti Logarithm –Application of Common Logarithm.					
Unit: III	MATRICES				15
Basic Concepts – Definition – Types — Matrix Operations - Determinants - Addition, Subtraction and Multiplication of Matrices – Inverse of Matrix – Solving a system of simultaneous linear equations using matrix inversion technique – Rank of a Matrix.					
Unit: IV	DIFFERENTIAL & INTEGRAL CALCULUS TO BUSINESS				15
Differential Calculus – Differentiation – Sum of Functions (Sum Rule) – Product of Functions (Product Rule) – Quotient Rule – Function of a Function Rule. Finding total and average cost function – Producer Surplus and Consumer Surplus. Integral Calculus – Rules of Integration .(Simple problems only).					
Unit: V	MATHEMATICS OF FINANCE & ANNUITIES				15
Simple Interest and Compound Interest - Effective Rate and Nominal Rate of Interest - Discounting of Bills – True Discount – Banker’s Gain- Annuities – Present Value of an Immediate Annuity – Present Value of an Annuity Due – Amount of an Immediate Annuity – Amount of an Annuity Due (Simple problems only).					
Total Hours					75
(80% of marks must be allotted to problem solving questions. 20% of marks must be allotted to Theory questions).					
Books for Study:					
<ol style="list-style-type: none"> Business Mathematics – M.Manoharan and C.Elango, Palani Paramount Publications,2013. Business Mathematics – J.K.Singh, Himalaya Publishing House, 2017. 					
Books for Reference:					
<ol style="list-style-type: none"> Business Mathematics, P.R. Vittal , Margham Publications, Chennai, Revised Edition 2019. Business Mathematics, Sanchetti, D.C and Kapoor, V.K, Sultan Chand Co& Ltd,2014. 					

3. Business Mathematics and Statistics, P.A.Navaneethan, Jai Publishers, 2010.
4. Introduction to Business Mathematics, Sundaresan and Jayaseelan, Sultan Chand Co& Ltd, New Delhi,2012.

Web Resources

1. <https://www.coursera.org/learn/mathematical-thinking>
2. <https://www.openlearning.com/courses/mathematics-for-business>
3. <https://www.mooc-list.com/tags/business-maths>

COURSE OUTCOME		K Level
After completion of the course the student will be able to,		
CO1	Understand the concepts of set theory	Up To K3
CO2	Apply the laws of indices and logarithms	Up To K3
CO3	Solve problems in matrices	Up To K3
CO4	Apply differential and Integral calculus for taking managerial decisions	Up To K3
CO5	Examine the appropriate method for calculation of Interest and annuity.	Up To K4

CO & PO Mapping:

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

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

LESSON PLAN

UNIT	BUSINESS MATHEMATICS	Hrs	Mode
I	THEORY OF SETS - Theory of Sets – Definition – Types of Sets – Set Operations - Laws and Properties of Sets – Union, Intersection, Difference and Complement of Sets.	15	L/Chalk & Talk
II	INDICES AND LOGARITHMS - Indices – Positive indices - Laws of Indices - Fractional – Operation with Power Function — Miscellaneous Illustrations – Logarithms- Exponential Forms - Laws of Logarithms.	15	L /Chalk & Talk
III	MATRICES - Basic Concepts – Definition – Types — Matrix Operations - Determinants - Addition, Subtraction and Multiplication of Matrices.	15	L /Chalk & Talk
IV	DIFFERENTIAL & INTEGRAL CALCULUS TO BUSINESS- Differential Calculus – Differentiation – Sum of Functions - Product of Functions – Quotient Rule – Function of a Function Rule. Finding total and average cost function – Producer Surplus and Consumer Surplus. Integral Calculus – Rules of Integration – Integration by Substitution.(Simple problems only).	15	L / Chalk & Talk /PPT
V	MATHEMATICS OF FINANCE & ANNUITIES - Simple Interest and Compound Interest - Effective Rate and Nominal Rate of Interest - Discounting of Bills – True Discount – Banker’s Gain- Annuities – Present Value of an Immediate Annuity – Present Value of an Annuity Due.	15	L/ Chalk & Talk /PPT

Course Designed By:

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

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

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

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

Distribution of Marks with K Level CIA I & CIA II								
	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	2	-	-	-	2	4	60
	K2	2	6	10	10	28	56	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	-	0	0	0
	Marks	4	6	20	20	50	100	100
CIA II	K1	2	-	-	-	2	4	40
	K2	2	6	10	-	18	36	
	K3	-	-	10	20	30	60	60
	K4	-	-	-	-	0	0	0
	Marks	4	6	20	20	50	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)								
S. No	COs	K - Level	MCQs		Short Answers		Section C (Either / or Choice)	Section D (Open Choice)
			No. of Questions	K – Level	No. of Question	K – Level		
1	CO1	Up to K3	2	K1,K2	1	K2	2(K2&K2)	1(K2)
2	CO2	Up to K3	2	K1,K2	1	K2	2(K3&K3)	1 (K3)
3	CO3	Up to K3	2	K1,K2	1	K2	2(K3&K3)	1 (K3)
4	CO4	Up to K3	2	K1,K2	1	K2	2(K2&K2)	1(K3)
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)								

Summative Examinations - Distribution of Marks with K Level

K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	-	-	-	5	4.16	42
K2	5	5	4	1	45	37.5	
K3	-	-	6	3	60	50	50
K4	-	-	-	1	10	8.33	8
Marks	10	10	50	50	120	100	100

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

Summative Examinations - Question Paper – Format

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



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

Course Name	INDIAN ECONOMY			
Course Code	21UECA21	L	P	C
Category	Allied	5	-	4
Nature of course:	EMPLOYABILITY	SKILL ORIENTED	✓	ENTREPRENEURSHIP
Course Objectives:				
<ol style="list-style-type: none"> 1. To explore the students to understand the concepts and motto of Economic Planning 2. To understand the importance of sectoral growth in Indian Economy. 3. To give a basic knowledge on Industrial development of India. 4. To realize the role of inflation in Indian Economy. 5. To enable the students to assess the direction and composition of India's Foreign Trade. 				
Unit: I	Indian Economic Planning			15
Meaning – Objectives – Achievements – Failures of planning in India – Recent Trends in planning process – Planning Commission - NITI Aayog.				
Unit: II	Sectoral Growth of Indian Economy			15
GDP: Meaning – Growth – Trend – Components – Methods of Measuring GDP in India – Structure of GDP – Sectoral Growth (Primary, Secondary and Territorial Sector)				
Unit: III	Indian Industrial Sector			15
Role of Industries in Economic Development – Industrial Policy Reforms; Reservation Policy relating to small scale industries. Competition policy, Sources of industrial finances – MSME Act – MRTP Act – SEZs.				
Unit: IV	Inflation and Indian Economy			15
Inflation: Definition, trends, estimates, consequences and remedies (control): Wholesale Price Index, Consumer Price Index: components and trends.				
Unit: V	India's Foreign Trade and Trade Promotion			15
Salient features of India's foreign trade, importance, composition, direction and organization of trade, recent changes in trade policy, Balance of Payments, Tariff Policy, Exchange Rate, India and WTO requirements.				
Total Lecture Hours				75 Hrs
Books for Study:				
1. V.K.Puri and S.K.Misra, Indian Economy, Himalaya Publishing House, Mumbai, 2015.				
2. Deepashree, Indian Economy, Ane Books Pvt. Ltd, New Delhi, 2011.				
Books for References:				
1. Rudra Datt and K.P.M.Sundaram, Indian Economy, S.Chand and Company Ltd, New Delhi, Sixty Seventh, 2012.				
2. R.C.Agarwal, Economic of Development and Planning, Lakshmi Agarwalnarain, New Delhi, 2011.				
Web Resources:				

Course Outcomes		K Level
Students able to		
CO1:	Understand the concepts and motto of Economic Planning	Up to K2
CO2:	Comprehend the importance of sectoral growth in Indian Economy.	Up to K3
CO3:	Gain knowledge on Industrial development of India.	Up to K3
CO4:	realize the role of inflation in Indian Economy.	Up to K4
CO5:	assess the direction and composition of India's Foreign Trade.	Up to K4

CO & PO Mapping:

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

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

LESSON PLAN

UNIT	Dynamics of Indian Economy	Hrs	Pedagogy
I	Meaning – Objectives – Achievements	5	Chalk and Talk, PPT
	Failures of planning in India – Recent Trends in planning process	5	
	Planning Commission - NITI Aayog.	5	
II	GDP: Meaning – Growth – Trend –	5	Chalk and Talk, PPT
	Components – Methods of Measuring GDP in India	5	
	Structure of GDP – Sectoral Growth (Primary, Secondary and Territorial Sector)	5	
III	Role of Industries in Economic Development – Industrial Policy Reforms;	5	Chalk and Talk, PPT
	Reservation Policy relating to small scale industries. Competition policy,	5	
	Sources of industrial finances – MSME Act – MRTP Act – SEZs.	5	
IV	Inflation: Definition, trends, estimates	5	Chalk and Talk, PPT
	consequences and remedies	5	
	Wholesale Price Index, Consumer Price Index: components and trends.	5	
V	Salient features of India's foreign trade, importance, composition	6	Assignment
	direction and organization of trade, recent changes in trade policy,	4	
	Balance of Payments, Tariff Policy, Exchange Rate, India and WTO requirements.	5	

Course Designed by:

Dr. J. Devikarani, Assistant Professor & **Dr.S.Palani**, Head and Associate Professor

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

Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		Short Answers			
			No. of Questions	K - Level	No. of Questions	K - Level		
CI	CO1	Up to K2	2		1		2	1
AI	CO2	Up to K3	2		2		2	1
CI	CO3	Up to K3	2		1		2	1
AII	CO4	Up to K4	2		2		2	1
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		2	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	4	-	-	6	12	60
	K2	2	2	10	10	24	48	
	K3	-	-	10	10	20	40	40
	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	50	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	2	10		17	14.16	
K2	5	8	10	10	33	27.5	41.66
K3			20	30	50	41.66	41.66
K4			10	10	20	16.66	16.66
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

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



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

Course Name	COMPUTER APPLICATION IN BUSINESS				
Course Code	21UCOSP2	L	P	C	
Category	Skill Based -2	-	2	2	
Nature of course:	EMPLOYABILITY	SKILL ORIENTED	✓	ENTREPRENEURSHIP	
Course Objectives:					
<ol style="list-style-type: none"> 1. To learn objective of this course is familiarizing the students with the innovations of information in computer applications in business. 2. To understand the basic computer knowledge and also enable the students to appreciate the practical details of computer. 3. To enable you, the user to create and edit documents. 4. To create and manipulate simple slide shows with outlines and 5. To construct formulas, including the use of built in functions, and relative and absolute references in Ms-Excel. 					
Unit: I	Computer Applications				6
Introduction of Computers – Computer Applications – Classification – Programming concepts – Assembly language – High level language – Operating system – Compilers – Assemblers – Packages.					
Unit: II	MS Word				6
Introduction to Word – Creating Word Document – Formatting – Spell Check – Grammar Check – Working with Tables – Saving, Opening and Closing Document – Mail Merge.					
Unit: III	MS Power Point				6
MS Power Point – Creation – Insert Picture – Animation – Creating Multimedia Presentations – Insert Tables and Graphs.					
Unit: IV	MS Excel An Introduction				6
MS Excel – Introduction – Spread Sheet – Entering data in Working sheets – Editing and Formatting Work sheets – Charts – Functions (Statistical Functions and Mathematical Functions)					
Unit: V	Introduction to Internet				6
Introduction to Internet – Browsers – Search Engine – WWW – Internet Protocols – FTP – TELNET – HTTP – E-mail – How to create E-mail – Internet Vs Intranet – Webpage – URL.					
					Total Hours
					30
Books for study:					
<ol style="list-style-type: none"> 1. V.Rajaraman and Neeharika Adabala, 2015 by PHI Learning Private Limited Delhi., Fundamentals of Computers. 2. Dinesh Maidasani, Learning Computer Fundamentals, MS Office and Internet & Web Technology, Firewall Media, New Delhi. 					
Books for Reference:					
<ol style="list-style-type: none"> 1. Complete reference on MS Office – Deitel & Deitel 2. Computer Application in Business – R Parameswaran, S Chand & Company Ltd. 					
Web Resources					
appl.unipune.ac.in.syllabus www.computerhope.com www.wallstreetmojo.com www.lynda.com					

www.w3.or

COURSE OUTCOME		K Level
After the completion of the course the student will be able to,		
CO1	Understand the Computer Applications	Up To K3
CO2	Work on MS-Word and create Mail Merge.	Up To K3
CO3	Develop the Power Point Presentation	Up To K4
CO4	Apply Ms – Excel to do statistical and mathematical functions	Up To K4
CO5	Use e-mail and Internet.	Up To K4

CO & PO Mapping:

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

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

Course Designed by:

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

THIRD SEMESTER



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

Course Name	SPECIAL ACCOUNTING			
Course Code	21UCOC31	L	P	C
Category	Core	5	-	4
Nature of course:	EMPLOYABILITY ✓	SKILL ORIENTED	ENTREPRENEURSHIP	
COURSE OBJECTIVES:				
1. To Development the knowledge regarding accounting treatment of Royalty Accounts. 2. To 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. To accumulate knowledge and accounting skills required for calculating loss of stock and loss of profit 5. To know the accounting skills required for self-balancing ledgers				
UNIT: I	ROYALTY ACCOUNTS			15
Meaning-Deed Rent-Short workings – Surplus-Recoupment of Short workings-Accounting Treatment in the Books of Lessor and Lessee - Sub Lease.				
UNIT: II	HIRE PURCHASE AND INSTALLMENT PURCHASE SYSTEM			15
Hire Purchase System 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				
UNIT: III	INSOLVENCY ACCOUNTS (INDIVIDUAL ONLY)			15
Meaning-Insolvency Act-Preferential Creditors-Difference between Balance Sheet and Statement of Affairs- Preparation of Statement of Affairs and deficiency Account.				
UNIT: IV	FIRE INSURANCE CLAIMS			15
Need for fire insurance –types of fire insurance- Loss of Stock policy – Loss of profit policy – Application of Average Clause				
UNIT: V	SELF-BALANCING SYSTEM			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).				
Total Lecture Hours				75Hrs

Books for Study:

1. T.S.Reddy and A.Murthy,Advanced Accountancy, Margam Publications, Chennai, 2020.

Books for References:

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, Himalaya Publishing 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
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
CO1:	To enable the students to gain working knowledge of Royalty	Up to K3
CO2:	To apply the accounts for Hire Purchase and Installment Purchase System.	Up to K2
CO3:	To provide knowledge in accounting for Insolvency.	Up to K3
CO4:	To apply the accounts for fire insurance claims.	Up to K4
CO5:	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.V.Suresh Babu, Assistant Professor & **Dr.S.Ganesan**, Associate Professor

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

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

Distribution of Marks with K Level CIA I & CIA II								
	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	2	-	-	-	2	4	80
	K2	2	6	20	10	38	76	
	K3	-	-	-	10	10	20	20
	K4	-	-	-	-	0	-	-
	Marks	4	6	20	20	50	100	100
CIA II	K1	2	-	-	-	2	3.33	33
	K2	2	6	10	-	18	30	
	K3	-	-	-	20	20	50	50
	K4	-	-	10	-	10	16.67	17
	Marks	4	6	20	20	50	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Distribution of Marks with K Level

K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	2	-	-	7	5.83	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

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



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

Course Name	INCOME TAX LAW AND PRACTICE-I			
Course Code	21UCOC32	L	P	C
Category	Core	5	-	4
Nature of course:	EMPLOYABILITY ✓	SKILL ORIENTED	ENTREPRENEURSHIP	
Course Objectives:				
1. To enable the students to know the provisions of the income tax law. 2. Familiarize the students with the various terminologies in Income Tax Act. 3. Expose students to the provisions of the Income Tax Act 1961 4. Enable the students to understand the different heads of income 5. To provide knowledge to compute the total income				
UNIT: I	INTRODUCTION			15
Income Tax Act, 1961 – Definitions – Income – Assessment – Assessment Year – Previous Year – Person – Assessee – Deemed Income – Residential status – Incidence of tax – Exempted Income u/s 10.				
UNIT: II	INCOME FROM SALARY			15
Meaning – Allowances – Perquisites – Gratuity – Commutation in Gratuity – Pension – Leave encashment – Deduction of salary income.				
UNIT: III	INCOME FROM HOUSE PROPERTY			15
Basic concepts– Exempted House Property income – Gross annual value – Computation of income from let out and Self Occupied House property – Deduction U/S 24.				
UNIT: IV	INCOME FROM BUSINESS OR PROFESSION			15
Definition of Various Heads -Allowable and disallowing items while computing Business and Profession-Deemed profits- Depreciation and other deductions.				
UNIT: V	INCOME FROM CAPITAL GAINS AND OTHER SOURCES			15
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.				
Total Lecture Hours				75 Hrs
(80% of marks must be allotted to problem solving questions, 20% of marks must be allotted to Theory questions)				
Books for Study:				
1. Gaur and Narang, “Income Tax Law and Practice” Kalyani Publishers, (Current Edition)				
Books for References:				
2. Dr. VinodK.Singhania, Taxmen’s Direct Taxed Law & Practice. Taxmann Publications Pvt. Ltd.,New Delhi, (Current Edition)				
3. Dr. A. Murthy, Income Tax Law and Practice - Vijay Nichole Publications,(Current Edition)				
4. Dr. T.S. Reddy & Dr. Hariprasad, Income tax law and practice,Margampublications,(Current Edition)				
5. Dr. H. C.Mehrotra, “Income Tax Law and Accounts” SahithyaBhavan Publishers, (Current				

Edition)	
6. R. G. Shaha, Income Tax Law and Practice(Direct Tax) HimalayaPublications,(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	
3. https://www.coursera.org/learn/international-taxation	
Course Outcomes	K Level
CO1:	To enable the students to know the basic concepts of income tax. Up to K4
CO2:	To make the Students to understand the calculation procedure of income from salary and its deductions. Up to K4
CO3:	To enable the students to know the determination of house property income Up to K4
CO4:	To make the students to determination of other three heads (Income from Business and Profession, Capital Gain and Other Sources) Up to K4
CO5:	To enable the students to understand the calculation procedure of total income. Up to K4

CO & PO Mapping:

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

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

LESSON PLAN

Unit	Income Tax Law And Practice-I	Hrs	Pedagogy
I	Introduction	15	Lecture (PPT)
II	Income from salary	15	Lecture (PPT)
III	Income from House Property	15	Lecture (PPT)
IV	Income from Business or Profession	15	Lecture (PPT)
V	Income from Capital Gains and Other Sources	15	Lecture (PPT) & Case Study Discussion

Course Designed by:

Dr. R. Arputharaj, Assistant Professor & **Dr. V. Suresh Babu**, 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 K4	2	K1,K2	1	K2	2(K2&K2)	1(K4)
AI	CO2	Up to K4	2	K1,K2	2	K1	2(K3&K3)	1(K3)
CI	CO3	Up to K4	2	K1,K2	1	K2	2(K2&K2)	1(K3)
AII	CO4	Up to K4	2	K1,K2	2	K2	2(K3&K3)	1(K4)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	2
		No. of Questions to be answered	4		3		2	1
		Marks for each question	1		2		5	10
		Total Marks for each section	4		6		10	10

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

Distribution of Marks with K Level CIA I & CIA II								
	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	2	4	-	-	6	12	40
	K2	2	2	10	-	14	28	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	10	10	20	20
	Marks	4	2	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 K4	2	K1&K2	1	K2	2(K2&K2)	1(K3)
2	CO2	Up to K4	2	K1&K2	1	K1	2(K2&K2)	1(K4)
3	CO3	Up to K4	2	K1&K2	1	K2	2(K2&K2)	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(K2&K2)	1(K4)
No. of Questions to be Asked			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30

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

Distribution of Marks with K Level

K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	2	-	-	7	5.83	50
K2	5	8	40	-	53	44.16	
K3	-	-	10	10	20	16.67	17
K4	-	-	-	40	40	33.33	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

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



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

Course Name	FINANCIAL MANAGEMENT			
Course Code	21UCOC33	L	P	C
Category	Core	5	-	4
Nature of course:	EMPLOYABILITY ✓	SKILL ORIENTED	ENTREPRENEURSHIP	
Course Objectives:				
1. To access the various Process of Financial Management Practice 2. To understand the cost of capital in wide aspects. 3. To understand the nature and evaluation of capital budgeting decision 4. To make a decision long term investment proposals by using Pay-back, NPV, IRR and ARR and prepare statement of working capital requirements independently 5. To familiarize the concept of dividend policy and its relevance in corporate				
UNIT: I	INTRODUCTION TO FINANCIAL MANAGEMENT			15
Meaning, objectives and importance of finance – Sources of finance – Functions of financial management – Role of financial manager in financial management				
UNIT: II	COST OF CAPITAL AND CAPITAL STRUCTURE			15
Cost of capital – Cost of Equity Capital – Cost of preference Share Capital – Cost of Debt – Cost Retained Earnings- Weighted Average (or) Composite of Capital (WACC).Capital Structures Planning – Factors Affecting Capital Structures – Determining Debt and Equity Proportion – Theories of Capital Structure — Leverages – Types of Leverages.				
UNIT: III	CAPITAL BUDGETING			15
Capital budgeting – Meaning – Nature – Need – Importance – Capital budgeting process – Kinds of capital investment proposals – Factors affecting capital investment decisions -capital budgeting appraisal methods				
UNIT: IV	WORKING CAPITAL MANAGEMENT			15
Meaning – Types – Components of Working Capital – Working Capital Operating Cycle – Factors Influencing Working Capital – Determinants of Working Capital Requirements				
UNIT: V	DIVIDEND POLICY			15
Meaning -Types – Factors affecting dividend payment – Company law provisions on dividend payment – Various Dividend models (Walter's, Gordon's, M.M. Hypothesis)				
Total Lecture Hours				75 Hrs
(60% of marks must be allotted to problem solving questions. 40% of marks must be allotted to Theory questions).				
Books for Study:				
1. 1. S.N. Maheswari, Financial Management , Sultan Chand and Sons, New Delhi,2019				
Books for References:				
1. Dr.A. Murthy, Financial Management , Margham Publication, Chennai, 2018.				
2. Khan & Jain, Financial Management Text, Problems and Cases, McGraw Hill Publication, New Delhi 2018				
3. Prasanna Chandra, Financial Management , Tata McGraw-Hill Education, New Delhi .2019				
4. S. K. Sharma, Fundamentals of Financial Management , Sultan Chand & sons, NewDelhi.2019				

Web Resources:

- 1 <https://www.managementstudyguide.com/financial-management.htm#:~:text=Financial%20Management%20means%20planning%2C%20organizing,financial%20resources%20of%20the%20enterprise.>
2. <https://www.csus.edu/indiv/s/schafferb/133CHAPTER052002.ppt>
3. <https://www.accountingnotes.net/financial-management/dividends/dividend-policy-definition-classification-and-concepts/7313>

Course Outcomes		K Level
CO1:	Understand the principles and practices of managing the Finance	Up to K3
CO2:	Acquaint the various approaches in the calculation of earnings per share, leverages and cost of capital	Up to K3
CO3:	Familiarize the concepts of Capital budgeting and its applications.	Up to K3
CO4:	Calculate working capital requirements	Up to K4
CO5:	Gain an insight about dividend policy	Up to K3

CO & PO Mapping:

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

*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	Cost of Capital and Capital Structure	15	Lecture (PPT)
III	Capital Budgeting	15	Lecture (PPT)
IV	Working Capital Management	15	Lecture (PPT)
V	Dividend Policy	15	Lecture (PPT)

Course Designed by:

Dr. B. Kothai Nachiar, Assistant Professor & **Dr. R. Kajapriya**, Assistant Professor

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

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

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

Distribution of Marks with K Level CIA I & CIA II								
	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	2	2	-	-	4	8	40
	K2	2	4	10	-	16	32	
	K3	-	-	10	20	30	60	40
	K4	-	-	-	-	0	0	20
	Marks	4	4	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	K2	2(K2&K2)	1(K3)
2	CO2	Up to K3	2	K1&K2	1	K1	2(K2&K2)	1(K2)
3	CO3	Up to K3	2	K1&K2	1	K2	2(K3&K3)	1(K3)
4	CO4	Up to 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			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30

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

Distribution of Marks with K Level

K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	2	-	-	7	5.83	50
K2	5	8	30	10	53	44.16	
K3	-	-	20	30	50	41.67	42
K4	-	-	-	10	10	8.33	8
Marks	10	10	50	50	120	100	100

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

Summative Examinations - Question Paper – Format

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



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

Course Name	AUDITING			
Course Code	21UCOC34	L	P	C
Category	Core	5	-	4
Nature of course:	EMPLOYABILITY ✓	SKILLORIENTED	ENTREPRENEURSHIP	
Course Objectives:				
1. To understand the nature of present day auditing in India. 2. To gain an insight on the nature of auditing practices and to know the procedure for auditing. 3. To understand the dynamics of auditing transactions of various institutions. 4. To learn the meaning and importance of developments in the practices of auditing in India. 5. To express an opinion on financial statements.				
UNIT: I	INTRODUCTION			15
Introduction – Meaning – Features – Importance - Objectives – Advantages and Limitations of Auditing – Classifications of Audit – Techniques of Auditing – Difference between Auditing and Accountancy				
UNIT: II	AUDIT PLANNING			15
Audit Programme – Audit Note Book – Working Paper – Audit Planning -Engagement of an Auditor for Audit Work – Internal Control – Objectives of Internal Control – Forms of Internal Control – Merits and drawback of Internal Control – Internal Audit – Features – Objectives – Advantages of Internal Audit– Distinction Between Internal Control and Internal audit.				
UNIT :III	VOUCHING			15
Meaning – Definition – Objective – Requisites of a Valid Voucher – Types of Vouching – Vouching of Cash Transaction – Vouching of Trade Transactions-				
UNIT: IV	VERIFICATION AND VALUATION			15
Verification – Objects of Verification – Principles of Verification – Verification and Valuation of Assets (Cash and Stock) – Verification of Liabilities.				
UNIT: V	COMPANY AUDIT AND AUDIT REPORT			15
Auditors of a Company – Appointment – Removal – Remuneration –Qualification and Disqualification of Auditor – Rights, Duties and Powers of Auditor, Liabilities of Auditor – Audit Report – Types of Audit Report – Statutory Report – Matters to be included in the Audit Report.				
Total Lecture Hours				75 Hrs
Books for Study:				
1. Tandon, B.N & Sudharsanam, S. 2016. A Handbook of Practical Auditing: S Chand & Company Pvt. Ltd. New Delhi				
Books for References:				
1. Natarajan, L. 2016. Auditing Chennai: Margham Publications Chennai				
2. Pagar, D. 2016. Principles and Practice of Auditing (14 ed.): Sultana Chand & Sons.				

3. Sundar K. and Paari, 2016 Auditing Vijay Nicole, Imprints Private Ltd, Chennai
 4. Saxena, R.G. 2016 Principles of Auditing, Himalaya Publishing House, New Delhi.

Web Resources:

1. archive.mu.ac.in
2. www.audit.gatech.edu
3. <https://audit.gatech.edu>
4. <https://taxguru.in>
5. <https://www.investopedia.com>

Course Outcomes		K Level
CO1:	Make the students to learn the basic Principles and procedures of Auditing.	Up To K3
CO2:	Understanding the Preparatory work before Audit towards Audit Profession	Up To K2
CO3:	Analyze Vouching,	Up To K3
CO4:	Know the process of Verification and Valuation of Assets	Up To K4
CO5:	Able to perform company audit and audit report	Up To K3

CO & PO Mapping:

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

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

LESSON PLAN

UNIT	AUDITING	Hrs	Pedagogy
I	Introduction	15	L / PPT
II	Audit Planning	15	L/Chalk in Talk
III	Vouching	15	L / PPT
IV	Verification and Valuation	15	L / PPT
V	Company Audit and Audit Report	15	Chalk/PPT

Course Designed by:

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

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

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

Distribution of Marks with K Level CIA I & CIA II								
	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	2	4	-	-	6	12	80
	K2	2	2	20	10	34	68	
	K3	-	-	-	10	10	20	20
	K4	-	-	-	-	0	0	0
	Marks	4	2	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	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			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30

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

Distribution of Marks with K Level

K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	2	-	-	7	5.83	50
K2	5	8	30	10	53	44.16	
K3	-	-	20	30	50	41.67	42
K4	-	-	-	10	10	8.33	8
Marks	10	10	50	50	120	100	100

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

Summative Examinations - Question Paper – Format

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



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

Course Name	MARKETING MANAGEMENT			
Course Code	21UCOA31	L	P	C
Category	Allied	6	-	4
Nature of course:	EMPLOYABILITY	✓	SKILL ORIENTED	ENTREPRENEURSHIP
Course Objectives:				
1. To familiarize the basic concepts of Marketing 2. To highlight the various marketing functions and to impart necessary skills which help the students to choose a career in the field of marketing 3. To expose the students in the concept of Marketing Mix 4. To provide basic knowledge about the latest trends Sales Promotion techniques. 5. To enable the students to understand the behaviour of consumers				
UNIT: I	INTRODUCTION TO MARKETING			15
Market – Meaning – Types; Marketing – Definition, Features, Role and Importance, Difference between selling and marketing; Evolution of marketing concept; Innovations in modern marketing. E-Marketing				
UNIT: II	FUNCTIONS OF MARKETING			18
Marketing Functions – Definition – Classification; Functions of Exchange – Buying – Definition, Factors, Types; Assembling – Need, advantages, Problems; Selling – Methods, Functions of physical supply; Transportation – Functions; Storage and Warehousing – Meaning, Need for Storage, Functions of Warehousing, Kinds of warehouses, Advantages; Standardization and Grading – Aims and Demerits of Standardization; Grading – Importance, Types; Market Information.				
UNIT: III	MARKETING MIX			21
Marketing mix – Definition, Components, 4Ps of marketing Mix; Product – Concept, Definitions, Totality, Features, Product Levels, Classification of products and goods. Price Mix – Price – Meaning – Factors affecting price decisions, Pricing Policies, Kinds of pricing decisions;				
UNIT: IV	SALES PROMOTION			18
Promotion Mix – Promotion – Meaning, Steps involved in effective communication – AIDA Formula – Promotion Budget – Deciding Promotion Mix – Sales promotion – Definition, Kinds; Advertising – Definition, Steps, Types, Difference between Publicity and Advertising.				
UNIT: V	CONSUMER BEHAVIOUR			18
Consumer Behaviour – Meaning, Need; Buying Motives – Definition, Classification; Decision making by consumers; Post Purchase Behaviour; Buyer Decision Making process for new product; Classification of consumers for new product.				
Total Lecture Hours				90 Hrs
Books for Study:				
1. Dr. L. Natarajan, (2019 Reprint), “ Marketing ”, MarghamPublications, Chennai,				
Books for References:				
1. Dr. Amit Kumar (2021), “ Marketing Management ”, SahityaBhawan Publications, Agra				
2. Dr. C.B. Gupta, Dr. Rajan Nair (2017), “ Marketing Management ” – Text and Cases, Sultan				

Chand and Sons, New Delhi	
3. Philip Kotler & Kevin Lane Keller (2016), “Marketing Management”, Pearson India.	
4. S. A. Sherlekar, R. Krishnamoorthy (2017), “Marketing Management Concepts and Cases”, Himalaya Publishing House, Mumbai	
Web Resources:	
1. https://ocw.mit.edu/courses/sloan-school-of-management/15-810-marketing-management-fall-2010/lecture-notes/	
2. https://nptel.ac.in/courses/110/108/110108141/	
3. https://nptel.ac.in/courses/110/107/110107147/	
4. https://www.classcentral.com/course/swayam-marketing-management-ii-12989	
5. https://open.umn.edu/opentextbooks/textbooks/introducing-marketing	
Course Outcomes	K Level
CO1: Acquire knowledge about marketing concepts and marketing management	Up to K3
CO2: Understand different Marketing Functions	Up to K2
CO3: Know the right combination of Product, Price, Promotion and Place for a Business	Up to K3
CO4: Gain Knowledge to stimulate market demand and Increase Sales Volume	Up to K4
CO5: Attain knowledge to analyze buyer’s behaviour	Up to K3

CO & PO Mapping:

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

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

LESSON PLAN

Unit	MARKETING MANAGEMENT	Hrs	Pedagogy
I	Introduction to Marketing	15	Lecture (PPT)
II	Functions of Marketing	18	Lecture (PPT)
III	Marketing Mix	18	Lecture (PPT)
IV	Sales Promotion	21	Lecture (PPT)
V	Consumer Behaviour	18	Lecture (PPT)

Course Designed by:

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

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

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

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

Distribution of Marks with K Level CIA I & CIA II								
	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	2	4	-	-	6	12	80
	K2	2	2	20	10	34	68	
	K3	-	-	-	10	10	20	20
	K4	-	-	-	-	0	0	0
	Marks	4	2	20	20	50	100	100
CIA II	K1	2	-	-	-	2	4	40
	K2	2	6	10	-	18	36	
	K3	-	-	10	20	30	60	60
	K4	-	-	-	-	0	0	0
	Marks	4	6	20	20	50	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Distribution of Marks with K Level

K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	2	-	-	7	5.83	50
K2	5	8	30	10	53	44.16	
K3	-	-	20	30	50	41.67	42
K4	-	-	-	10	10	8.33	8
Marks	10	10	50	50	120	100	100

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

Summative Examinations - Question Paper – Format

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



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

Course Name	ENTREPRENEURSHIP DEVELOPMENT PROGRAMME				
Course Code	21UCOS31	L	P	C	
Category	Skill Based	2	-	2	
Nature of course:	EMPLOYABILITY	SKILL ORIENTED	ENTREPRENEURSHIP		✓
Course Objectives:					
<ol style="list-style-type: none"> 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 					
UNIT: I	ENTREPRENEURSHIP				6
Entrepreneurship – Meaning – Definition – Entrepreneur – Meaning - Definition – Types of Entrepreneurs – Factors affecting Entrepreneurial Growth -Entrepreneurial Motivation - Ethics of an Entrepreneurship - Entrepreneurial Competencies –Challenges to Entrepreneurship–Social Responsibility in Entrepreneurship.					
UNIT: II	DEVELOPING BUSINESS IDEAS				6
Meaning – Steps in Business Idea - Opportunity Analysis – Ideation Techniques – Ideation Catalysts and Inhibitors – Idea to Opportunity Maps – Evaluation of Idea to Opportunity Maps – Business Model – Functions of a Business Model - Business Modeling– Benefits of Business Modeling - Business Models to Business Plans.					
UNIT: III	PROJECT APPRAISAL AND IMPLEMENTATION				6
Project- Meaning –Content of Project- Identification and Selection – Project Formulation – Project Appraisal – Project Report – Content of the Project Report - Legal, Regulatory and Statutory Body – Clearance Approvals and NOC – Compliance – Financing of Enterprise .					
UNIT: IV	INSTITUTIONAL FINANCE TO ENTREPRENEURS				6
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) – Technical Consultancy Organization (TCO) – Small Industries Service Institute (SISI) – National Small Industries Corporation (NSIC) – Small Industries Development Bank of India (SIDBI)					
UNIT: V	WOMEN ENTREPRENEUR				6
Meaning – Definition – Role of Women Entrepreneur- Factors influencing Women Entrepreneur, Challenges for Women Entrepreneurs, Growth and Development of women entrepreneurs in India.					
Total Lecture Hours					30 Hrs
Books for Study:					
1. Dr. S.S. Khanka, Entrepreneurial Development, S.Chand& Co. Ltd., NewDelhi. 2017					
Books for References:					
1. Weihrich Heinz, Canice Mark V and Koontz Harold, Management – AGlobal Innovative and Entrepreneurial Perspective, Tata McGraw Hill Education Pvt.Ltd., 3rd Edition, 2019.					
2. Poornima M. Charantimath, Entrepreneurship Development and Small Business Enterprises,					

Pearson, India, 2018.	
3. Sangeetha Sharma, Entrepreneurship Development, PHI Learning Pvt. Ltd. 2021	
4. Gupta C. B., Srinivasan N P, Entrepreneurial Development, Sultan Chand and Sons. 2020	
5. Dr. R. C. Bhatia, Entrepreneurship – Business and Management, Sultan Chand and Sons, 2020	
Web Resources:	
1. www.ediindia.org, www.internationalentrepreneurship.com	
2. www.startupdunia.com, www.yuvaentrepreneurs.com, www.indiastat.com	
3. www.entrepreneur.com	
Course Outcomes	K Level
CO1: Understand the basic development of entrepreneurship as a profession.	Up to K2
CO2: Describe examples of entrepreneurial business and actual practice, both successful and unsuccessful, and explain the role and significance of entrepreneurship as a career, in the firm, and in society.	Up to K2
CO3: Understand the differences between an entrepreneurial venture and an ongoing business operation.	Up to K2
CO4: Understand the importance and role of ethical, sustainability, innovation and global issues for strategic decision making.	Up to K2
CO5: Identify the scope and opportunities for Women Entrepreneur	Up to K2

CO & PO Mapping:

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

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

LESSON PLAN

Unit	Entrepreneurship Development Programme	Hrs	Pedagogy
I	Entrepreneurship	6	Lecture (PPT)
II	Developing Business Ideas	6	Lecture (PPT)
III	Project Appraisal and Implementation	6	Lecture (PPT)
IV	Institutional Finance to Entrepreneurs	6	Lecture (PPT)
V	Women Entrepreneur	6	Lecture (PPT)

Course Designed by:

Dr. V. Geetha, Assistant Professor & Dr.R.Arputharaj, Assistant Professor



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

Course Name	FUNDAMENTALS OF ACCOUNTING				
Course Code	21UCON31	L	P	C	
Category	Non Major Elective	2	-	2	
Nature of course:	EMPLOYABILITY	✓	SKILL ORIENTED	ENTREPRENEURSHIP	
Course Objectives:					
1. To understand the basic concepts and convention of accounting, accounting system.					
2. To know how the accounting entries are posted in books.					
3. To familiarize the learner to prepare the financial statement					
4. To train the learners to prepare the accounts of trading and non- trading concerns					
5. To gain knowledge on the depreciation methods					
UNIT: I	INTRODUCTION				5 Hours
Meaning and definition of Book keeping and accounting – Functions of accounting – Objectives of accounting – Advantages & limitation of accounting – Double entry system of book keeping – Advantages of double entry system – Difference between single entry system and double entry system.					
UNIT: II	JOURNAL				5 Hours
Meaning- Definition - Advantages of Journal- Rules of Accounting– Types of accounts – Passing of Journal Entries					
UNIT: III	LEDGER				7 Hours
Meaning – Advantages – Difference between Journal and ledger – Balancing of accounts in the ledger – Practical exercises for the preparation of ledger.					
UNIT: IV	TRIAL BALANCE				6 Hours
Meaning – Objectives – Distinction between Trial balance and Balance sheet - Preparation of Trial Balance					
UNIT: V	FINAL ACCOUNTS				7 Hours
Meaning of Final accounts – Objectives — Format of trading, profit and loss account and balance sheet. Simple adjustments in final accounts (outstanding, prepaid, depreciation) – Practical problems					
Total Lecture Hours					30 Hours
(80% of marks must be allotted to problem solving questions. 20% of marks must be allotted to Theory questions).					
Books for Study:					
1. S.P. Jain, K.L.Narang, “Financial Accounting”, Kalyani Publishers, 2019					
Books for References:					
1. T.S. Reddy and A. Murthy, “Financial Accounting”, Margham Publications, 6th Edition, Reprint 2019					

2. T.S.Grewal, “Double Entry Book-Keeping”, Sultan Chand & Sons, New Delhi, reprint 2022.
3. Dr. S. M. Shukla, “Fundamentals of Accounting”, SahityaBhawan Publications, Agra, 2019

Web Resources:

1. https://onlinecourses.nptel.ac.in/noc19_mg37/preview
2. <https://www.youtube.com/watch?v=P9JIBbZas3w>
3. https://onlinecourses.swayam2.ac.in/cec20_mg23/preview

Course Outcomes		K Level
CO1:	Understand the basic Accounting concepts.	Up to K2
CO2:	Journalize the Business Transactions	Up to K2
CO3:	Know the Various forms of Ledger	Up to K3
CO4:	Able to Prepare Trial Balance of a Business	Up to K4
CO5:	Proficient in Preparing Final Accounts	Up to K4

CO & PO Mappings:

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

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

LESSON PLAN

UNIT	Basics of Accounting	Hrs	Pedagogy
I	Introduction	5	Chalk and Talk
II	Journal	5	Chalk and Talk
III	Ledger	7	Chalk and Talk
IV	Trial Balance	6	Chalk and Talk
V	Final Accounts	7	Chalk and Talk

Course Designed by:

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

FOURTH SEMESTER



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

Course Name	INCOME TAX LAW AND PRACTICE-II			
Course Code	21UCOC42	L	P	C
Category	Core	5	-	4
Nature of course:	EMPLOYABILITY ✓	SKILL ORIENTED	ENTREPRENEURSHIP	
Course Objectives:				
1. Enable the students to know gain knowledge on Clubbing of income.				
2. Render the students with Assessment of HUF and Companies				
3. Expose students to assess tax for Companies & Firms				
4. Provide awareness on self-assessment and refund of tax				
5. Develop knowledge of Tax Deducted at Source				
UNIT: I	CLUBBING OF INCOME, SET-OFF AND DEDUCTIONS			15
Clubbing of income – Set-off and carry forward of losses – Deductions from gross total income.				
UNIT: II	ASSESSMENT OF INDIVIDUAL AND HUF			15
Assessment of Individual and Hindu Undivided Family.				
UNIT: III	ASSESSMENT OF PARTNERSHIP FIRMS			15
Assessment of Partnership firms (including LLP), Association of persons and joint stock companies.				
UNIT: IV	DEDUCTION AND COLLECTION OF TAX AT SOURCE			15
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.				
UNIT: V	RETURN OF INCOME AND ASSESSMENT			15
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.				
Total Lecture Hours				75 Hrs
(60% of marks must be allotted to problem solving questions, 40% of marks must be allotted to Theory questions).				
Books for Study:				
1. Gaur V.P., and Narang D.B, Income Tax Law and Practice , Kalyani Publishers, New Delhi, (Current Edition).				
Books for References:				
1. Dr. Vinod K. Singhanian, Direct Taxes – Law and Practice , Taxman Publication, New Delhi, (Current Edition).				
2. B. B. Lal, Direct Taxes , Konark publisher ltd, New Delhi, (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				
3. https://www.coursera.org/learn/international-taxation				
Course Outcomes				K Level

CO1:	Acquire In-depth knowledge on Clubbing of income	Up to K3
CO2:	Familiarize the students with Assessment of HUF and Companies	Up to K2
CO3:	Able to assess tax for Companies & Firms	Up to K3
CO4:	Impart knowledge of Tax Deducted at Source	Up to K4
CO5:	Gain knowledge of self-assessment and refund of tax.	Up to K3

CO & PO Mapping:

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

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

LESSON PLAN

Unit	Income Tax Law And Practice – II	Hrs	Pedagogy
I	Clubbing of Income, Set-Off and Carry Forward of Losses	15	Lecture (PPT)
II	Assessment of Individual and Hindu undivided family.	15	Lecture (PPT)
III	Assessment of Partnership firm and Company	15	Lecture (PPT)
IV	Deduction and Collection of tax at source	15	Lecture (PPT)
V	Return of income and Assessment	15	Lecture (PPT)

Course Designed by:

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

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

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

Distribution of Marks with K Level CIA I & CIA II								
	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	2	4	-	-	6	12	80
	K2	2	2	20	10	34	68	
	K3	-	-	-	10	10	20	20
	K4	-	-	-	-	0	0	0
	Marks	4	2	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	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(K2&K2)	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			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30
(Figures in parenthesis denotes, questions should be asked with the given K level)								

Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	2	-	-	7	5.83	59
K2	5	8	40	10	63	52.5	
K3	-	-	10	30	40	33.33	33
K4	-	-	-	10	10	8.33	08
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

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



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

Course Name	BANKING THEORY LAW AND PRACTICE			
Course Code	21UCOC43	L	P	C
Category	Core	5	-	4
Nature of course:	EMPLOYABILITY ✓	SKILL ORIENTED	ENTREPRENEURSHIP	
Course Objectives:				
1. To Familiarize the students with the functions of commercial banks and RBI 2. To develop the skills in crossing and endorsing cheque 3. To familiarize the concept of paying banker and collecting banker 4. To understand the principles of sound lending and modes of creating change. 5. To impart knowledge about various modern services offered by the banker				
UNIT: I	INTRODUCTION TO BANKING			15
Definition – Meaning of Banker and Customer - Relationship between a Banker and a Customer - Special Types of Customers- Minor, Lunatic, Partnership Firm and Joint Stock Company - General Precautions for Opening an Account - Types of Deposits – Current Deposit, Savings Deposit, Fixed Deposit and Recurring Deposit - Functions of Commercial Banks & RBI.				
UNIT: II	NEGOTIABLE INSTRUMENTS			15
Meaning-Features - Cheque – Meaning – Definition - Features – Drawing of a Cheque – Crossing of a Cheque and its Significance - Kinds of Crossing – Endorsement – Meaning – Definition – Kinds of Endorsement – Regularity of Endorsement				
UNIT: III	PAYING AND COLLECTING BANKER			15
Paying Banker: Precautions before Honoring a Cheque - Payment in Due Course – Holder in Due Course - Statutory Protection to a Paying Banker. Collecting Banker: Holder for Value - Statutory Protection – Duties of a Collecting Banker				
UNIT: IV	LOANS AND ADVANCES			15
Meaning – Types - Principles of Sound Lending – Forms of Advances – Modes of Charging Security – Mortgage, Hypothecation, Pledge and Lien				
UNIT: V	RECENT TRENDS IN BANKING			15
Electronic Banking- Features- Internet Banking versus Traditional banking – Mobile banking – Features – Requirements – Telephone Banking Features – Telephone banking facilities – ATM – Electronic Fund Transfer– Credit cards –Real Time Gross Settlement (RTGS)- NEFT (National Electronic Fund Transfer)-Digital Banking-Green Banking-Virtual Banking				
Total Lecture Hours				75
Books for Study:				
1. GordenNataraj, “Banking” , Himalaya Publishing House, New Delhi 2021				
Books for References:				

1. S. Gurusamy, “Banking Theory Law and Practice”, Vijay Nicole Imprints, 2017
2. B.S Raman, “ Theory and Practices of Banking Law”, United Publishers, 2018
3. R. N. Chaudhary, Banking Laws, Central Law Publications, 2016
4. MuraliSandSubbakrishna, “**Bank and Credit Management**”, Himalaya Publishing House, New Delhi. Course Outcome: 2015

Web Resources:

1. <https://www.technofunc.com/index.php/domain-knowledge/banking-domain/item/what-is-a-bank>
2. <https://www.investopedia.com/terms/n/negotiableinstrument.asp#:~:text=A%20negotiable%20instrument%20is%20a,future%20date%20or%20on%2Ddemand>.
3. <https://www.bekonomike.com/en/%C3%87ka-eshte-E-Banking-Inividet>

COURSE OUTCOMES:		K level
CO1:	Gain knowledge on banking concepts and understand the various types of bank accounts	Up to K3
CO2:	Obtain knowledge about crossing and endorsing a cheque	Up to K2
CO3:	Be familiar with the statutory protection to a paying banker and know the duties of collecting banker	Up to K3
CO4:	Understand the principles of sound lending and modes of creating charge	Up to K4
CO5:	Update with the modern trends in banking	Up to K3

CO & PO Mapping:

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

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

LESSON PLAN

UNIT	Banking Theory Law and Practice	Hrs	Pedagogy
I	Introduction to Banking	15	L/PPT
II	Negotiable Instruments	15	L/PPT
III	Statutory Protection of Paying and Collecting banker	15	L/PPT
IV	Loans and Advances	15	L/PPT
V	Recent Trends in Banking	15	L/PPT

Course Designed by:

Dr. B. Kothai Nachiar, Assistant Professor & **Dr. R. Ratheka**, Assistant Professor

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

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

Distribution of Marks with K Level CIA I & CIA II								
	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	2	4	-	-	6	12	80
	K2	2	2	20	10	34	68	
	K3	-	-	-	10	10	20	20
	K4	-	-	-	-	0	0	0
	Marks	4	2	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	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			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30

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

Distribution of Marks with K Level

K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	2	-	-	7	5.83	50
K2	5	8	30	10	53	44.16	
K3	-	-	20	30	50	41.67	42
K4	-	-	-	10	10	8.33	8
Marks	10	10	50	50	120	100	100

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

Summative Examinations - Question Paper – Format

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



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

Course Name	PRINCIPLES OF CO-OPERATION			
Course Code	21UCOC44	L	P	C
Category	Core	5	-	4
Nature of course:	EMPLOYABILITY	✓	SKILL ORIENTED	ENTREPRENEURSHIP
Course Objectives:				
1. To learn Cooperative Management and its Applications in Cooperative Sectors. 2. To apply the Management Principles in Cooperative Sectors. 3. To know the Cooperative Development Models. 4. To gain knowledge in the Cooperative movement in India 5. To understand the functioning of cooperatives at various levels.				
UNIT: I	CONCEPT OF CO-OPERATION			12
Cooperative Thought - Pre-Rochdale Thinkers: Robert Owen, Charles Fourier - Post-Rochdale Thinkers: Raiffeisen, Dr. Warbasse, Fauquet, Charles Guide - Jawaharlal Nehru and Mahatma Gandhiji's views on Cooperation – Statement of Cooperative Identity, 1995.				
UNIT: II	CO-OPERATIVE DEVELOPMENT MODELS			13
Voluntary Vs Compulsory Cooperation - Limited Vs. Unlimited Liability - Federal Vs. Unitary Structure - Univalent Vs Polyvalent Cooperatives - Conventional Vs. Integrated Model - New Generation Cooperatives – Merits and demerits of various models.				
UNIT: III	CO-OPERATIVE DEVELOPMENT IN INDIA			16
Cooperative Credit Societies Act-1904 – Cooperative Societies Act 1912 - Recommendations of various Committees and Commissions for the development of cooperatives: Sir Edward Maclagan Committee 1914– 1919 Reforms Act - All India Rural Credit Survey Committee 1954 - All India Rural Credit Review Committee 1969 – CRAFTICARD 1981 – 1991 Model Cooperative Societies Act - Report of Task Force on Cooperative Credit (STCCS) 2004 – Report of the High Powered Committee on Cooperatives 2009 – 97th Constitutional Amendment Act, 2011 - Problems and Challenges faced by Cooperative Sector in India.				
UNIT: IV	CREDIT CO-OPERATIVES			17
Importance, structure, constitution, working performance and recent trends in the functioning of PACCS, CCBs, SCB, PCARDBs, SCARDBs, Urban Cooperative Banks – Housing Cooperatives – Industrial Cooperative Banks – Challenges and strategies				
UNIT: V	NON- CREDIT COOPERATIVES			17
Importance, structure, constitution, working performance and recent trends in the functioning of Marketing Cooperatives - Consumer Cooperatives - Weavers' Cooperatives - Spinning Mills – Sugar Mills - Dairy Cooperatives – Industrial Cooperatives – Challenges and strategies				
Total Lecture Hours				75 Hours
Books for Study:				

R.D.Agarwal, “Co-operative Management: Principles, Powers and Problems”, Himalaya Publishing House, New Delhi, 1st Edition, 2015.

Books for References:

1. Dr.G.S. Kamat, “New Dimensions of Cooperative Management”, Himalaya Publishing House, New Delhi, 2nd Revised Edition, 2011.
2. S Nakkiran, “Cooperative Management: Principles and Techniques”, Deep and Deep Publication, New Delhi, 1st Edition, 2006.

Web Resources:

1. https://onlinecourses.swayam2.ac.in/imb21_mg06/preview
2. https://link.springer.com/chapter/10.1007/978-3-319-58509-3_22
3. <https://www.upscstudymaterials.com/cooperation.html>

COURSE OUTCOME		K Level
CO1:	Learn Cooperative Management and its Applications in Cooperative Sectors.	Up to K3
CO2:	Able apply the Management Principles in Cooperative Sectors.	Upto K2
CO3:	Know the Cooperative Development Models.	Upto K3
CO4:	Gain knowledge in the Cooperative movement in India	Upto K4
CO5:	Understand the functioning of cooperatives at various levels.	Upto K3

CO & PO Mapping:-

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

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

LESSON PLAN

UNIT	Principles of Co-operation	Hrs	Pedagogy
I	Concept of Cooperation	12	Lecture (PPT)
II	Cooperative Development Models	13	Lecture (PPT)
III	Cooperative Development in India	16	Lecture (PPT)
IV	Credit Cooperatives	17	Lecture (PPT)
V	Non- Credit Cooperatives	17	Lecture (PPT)

Course Designed by:

Dr.V.Devika, Assistant Professor & **Dr.B.Kothai Nachiar**, Assistant Professor

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

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

Distribution of Marks with K Level CIA I & CIA II								
	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	2	4	-	-	6	12	80
	K2	2	2	20	10	34	68	
	K3	-	-	-	10	10	20	20
	K4	-	-	-	-	0	0	0
	Marks	4	2	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	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(K2&K2)	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(K3&K3)	1(K3)
No. of Questions to be Asked			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30
(Figures in parenthesis denotes, questions should be asked with the given K level)								

Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	2	-	-	7	5.83	50
K2	5	8	30	10	53	44.16	
K3	-	-	20	30	50	41.67	42
K4	-	-	-	10	10	8.33	8
Marks	10	10	50	50	120	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.							

Summative Examinations - Question Paper – Format

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



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

Course Name	COMMERCIAL LAW			
Course Code	21UCOA41	L	P	C
Category	Allied	6	-	4
Nature of course:	EMPLOYABILITY ✓	SKILLORIENTED	ENTREPRENEURSHIP	
1. To highlight the Provisions of Law governing the General Contract and Special Contract. 2. To enable the students to understand the Legal Remedies available in the Law to the Company and other People. 3. To study the legal rules that governs and regulates the commercial documents. 4.To study the theory of contracts holds that an agreement between parties is legally binding. 5.To reflect the commercial expectations in the most commonly agreed sales contracts.				
UNIT: I	FORMATION OF CONTRACT	15		
Indian Contract Act - Formation - Nature and Elements of Contract - Classification of Contracts - Contract Vs Agreement.				
UNIT: II	OFFER, ACCEPTANCE AND CONSIDERATION	15		
Offer - Definition - Forms of Offer - Requirements of a Valid Offer. Acceptance –Meaning - Legal rules as to a Valid Acceptance. Consideration - Definition -Types - Essentials.				
UNIT: III	ELEMENTS OF VALID CONTRACT	20		
Capacity of Parties - Definition - Persons Competent to contract. Free consent –Coercion - Undue Influence - Fraud - Misrepresentation - Mistake. Legalityof object - Void agreements - Unlawful Agreements.				
UNIT: IV	PERFORMANCE OF CONTRACT	20		
Performance of Contracts - Actual Performance - Attempted Performance - Tender.Quasi Contract - Definition and Essentials. Discharge of Contract - Modes ofDischarge - Breach of Contract - Remedies available for Breach of Contract.				
UNIT: V	SALE OF GOODS ACT	20		
Sale - Contract of Sale - Sale Vs Agreement to Sell - Meaning of Goods -Conditions and Warranty - Caveat Emptor - Exceptions of Caveat Emptor -Buyer and Seller of Goods - Unpaid Seller - Definition - Rights of an UnpaidSeller..				
Total Lecture Hours				90 Hrs
Books for Study:				
1. Kapoor, N.D. Commercial Law, Sultan Chand and Sons. (2021)				
Books for References:				
1. SushmaArora, Business Laws, Taxmann’s Publications, 5 th Edition 2020				
2.PriyankaRaychaudhuri, Business Law, Notion Press; 1 st edition, 2021				
3. M.C. Kuchhal, Business Law, S Chand Publishing; 7 th edition, 2018				
4. TejpalSheth, Business Law, Pearson Education; 3 rd edition 2017				
Web Resources:				
1. www.cramerz.com www.digitalbusinesslawgroup.com				
2. http://swcu.libguides.com/buslaw				
3. http://libguides.slu.edu/businesslaw				
4. jec.unm.edu				

5. www.lawteacher.net

Course Outcomes		K Level
CO1:	Acquire knowledge about Indian Contract Act, Nature ,Elements and classification of Contract	Up To K3
CO2:	Understanding Offer, Acceptance and Consideration	Up To K2
CO3:	Attain knowledge to analyze Valid Contract	Up To K3
CO4:	Observe knowledge of Performance of Contract	Up To K4
CO5:	Gain knowledge about Sale of Goods Act	Up To K3

CO & PO Mapping:

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

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

LESSON PLAN

UNIT	COMMERCIAL LAW	Hrs	Mode
I	Formation of Contract	15	L / PPT
II	Offer, Acceptance and Consideration	15	L/PPT
III	Other Elements of Valid Contract	20	L/Chalk in Talk
IV	Performance of Contract	20	L / PPT
V	Sale of Goods Act	20	L/PPT

Course Designed by:

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

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

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

Distribution of Marks with K Level CIA I & CIA II								
	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	2	4	-	-	6	12	80
	K2	2	2	20	10	34	68	
	K3	-	-	-	10	10	20	20
	K4	-	-	-	-	0	0	0
	Marks	4	2	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	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(K2&K2)	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			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30
(Figures in parenthesis denotes, questions should be asked with the given K level)								

Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	2	-	-	7	5.83	59
K2	5	8	40	10	63	52.5	
K3	-	-	10	30	40	33.33	33
K4	-	-	-	10	10	8.33	8
Marks	10	10	50	50	120	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.							

Summative Examinations - Question Paper – Format

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



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

Course Name	MANAGERIAL SKILLS			
Course Code	21UCOS41	L	P	C
Category	Skill Based	2	-	2
Nature of course:	EMPLOYABILITY	SKILL ORIENTED	✓	ENTREPRENEURSHIP
Course Objectives:				
1. To develop the executive skills of the students for proper articulacy, social communication and business etiquettes.				
2. Enhance the students to improve their personality, communication skills.				
3. Helps to perform job successfully.				
4. Ability to communicate with multi-cultural teams.				
5. Improves communication skill of all levels of management.				
Unit: I	GROUP COMMUNICATION:			6
Introduction – Group decision making, presentations, Extempore Speeches, Conflict & Resolution, Meetings; Group Strategies & Group Discussion: GD Vs Debate, Practice of Abstract topics				
Unit: II	INTERVIEWS:			6
Definition, types, preparing for interviews, potential interview questions, Mock Interview activities.				
Unit: III	SPEECHES AND PRESENTATION:			6
Speeches- Characteristics, How to make an effective speech, delivery of speech, kinds of presentations, factors affecting Presentations, Delivering effective Presentations.				
Unit: IV	REPORT WRITING:			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.				
Unit: V	PRESENTATION OF BUSINESS REPORTS:			6
Report presentation – written & Oral presentation – principles of oral presentation. Factors affecting presentation, sales presentation, speeches to motivate, effective presentation skills.				
Total Lecture Hours				30
Books for Study:				
1. K.K.Sinha , Business Communication, Taxmann’s publications, 2018.				
Books for References:				
1.Dr. HimanshuAgrawal, ‘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.				
Web Resources:				
1. https://www.researchgate.net/publication/255728076 Managerial Skills for Managers in the 21				

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

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
I	Group communication	6	Group discussion, LECTURE(PPT)
II	Interviews	6	Role-play, LECTURE(PPT)
III	Speeches and presentation	6	Role-play, LECTURE(PPT)
IV	Report writing	6	LECTURE(PPT)
V	Presentation of Business Reports	6	LECTURE(PPT)

Course Designed by:

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



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

Course Name	ADVERTISING AND SALESMANSHIP				
Course Code	21UCON41	L	P	C	
Category	Non Major Elective	2	-	2	
Nature of course:	EMPLOYABILITY	✓	SKILL ORIENTED	ENTREPRENEURSHIP	
Course Objectives:					
1. To familiarize the concept of Advertising 2. To prepare advertisement copy and slogan independently. 3. To explain the qualities of a successful sales person including the process of selling 4. To make the learners to become familiarize with functioning of salesmanship 5. To apply the knowledge gained in salesmanship in a real life situation and evaluate himself on the level of competency acquired in selling.					
UNIT: I	INTRODUCTION TO ADVERTISING				5
Meaning- Importance – Features of Advertising - Types – Scope of advertising - Advertising Agencies – Importance – Functions of advertising agency					
UNIT: II	ADVERTISING COPY AND MEDIA				6
Meaning- Characteristic of Good Advertisement copy – Format of copy- Advertising Media- Meaning- Kinds of media.					
UNIT: III	BASICS OF SALESMANSHIP				6
Meaning -Definition – Objectives –Salesmanship science or Art - Is Salesmanship a Profession - – Duties of Salesman –Function – Responsibilities- Qualities of a Good Salesman					
UNIT: IV	ROLE AND REMUNERATION OF SALESMAN				6
Introduction- Significance of Salesmanship to – Producers – Distributors – Consumers – Community – Remuneration to salesmen- Good remuneration plan.					
UNIT: V	PERSONAL SELLING				7
Meaning –Features- Selling Process-Steps involved in personal selling- Pre-Approach –Approach- Presentation and Demonstration.					
Total Lecture Hours					30 Hrs
Books for Study:					
<i>I.P. Saravanavel, S. Sumathi, Advertising and salesmanship</i> Margham Publication, Chennai17 Reprint 2022					
Books for References:					
1. R.S.N. Pillai, Bagavathy, <i>Modern Marketing, Principles and practices</i> , Sultan Chand & sons, New Delhi 2016					
2. Pat Weymes, <i>How to perfect your Selling Skills</i> , Wheeler Publishing House, Allahabad 2018					
3. CharelsFutrell, <i>ABC's of Selling</i> , All India Traveler Book Sellers, New Delhi.2019					
Web Resources:					
1. https://www.oberlo.in/ecommerce-wiki/advertising					
2. https://www.yourarticlelibrary.com/advertising/advertisement-copy-attributes-and-types-of-advertisement-copies/49141					
3. https://accountlearning.com/salesmanship-meaning-features-objectives/					
4. https://www.managementstudyhq.com/responsibility-of-salesperson.html					

[5.https://commercestudyguide.com/difference-between-personal-selling-salesmanship-and-sales-management/](https://commercestudyguide.com/difference-between-personal-selling-salesmanship-and-sales-management/)

Course Outcomes		K Level
CO1	Understand the meaning and importance of Advertising	Up to K2
CO2	Explain the concept of advertisement copy and advertisement media	Up to K2
CO3	Discuss the duties and responsibilities of good Salesman	Up to K2
CO4	Acquire knowledge about good remuneration plan	Up to K2
CO5	Update with the Personal Selling process	Up to K2

CO & PO Mappings:

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

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

LESSON PLAN

UNIT	ADVERTISING AND SALESMANSHIP	Hrs	Mode
I	Introduction To Advertising	05	L/PPT
II	Advertising Copy and Media	06	L/PPT
III	Basics of Salesmanship	06	L/PPT
IV	Role and Remuneration of Salesman	06	L/PPT
V	Personal Selling	07	L/PPT

Course Designed by:

Dr. B. Kothai Nachiar, Assistant Professor & **Dr. V. Devika**, Assistant Professor

FIFTH SEMESTER



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

Course Name	COST ACCOUNTING				
Course Code	21UCOC51	L	P	C	
Category	Part-III	6	-	4	
Nature of course:	EMPLOYABILITY	✓	SKILL ORIENTED	ENTREPRENEURSHIP	
Course Objectives:					
<ol style="list-style-type: none"> 1. To help the students to understand the basics of cost accounting 2. To familiarize the students to know the usage of cost information's 3. To Appreciate the manner in which the cost of a product or service is determined. 4. To Analyze cost data and use the information derived for pricing and other management decisions. 5. To Explain the characteristics of a good cost accounting system. 					
Unit: I	INTRODUCTION				16
Introduction : Definition of Cost – Costing, Cost Accounting and Cost Accountancy – Scope and Objectives – Advantages and Limitations – Differentiate between Cost Accounting and Financial Accounting - Differentiate between Cost Accounting and Management Accounting – Classification of Cost – Elements of Cost – Preparation of Cost sheet.					
Unit: II	MATERIAL CONTROL				18
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)					
Unit: III	LABOUR				20
Labour - Meaning – Methods of wage payments- Time rate system-Piece rate system(Straight Piece Rate System, Differential Piece Rate System) – Incentive Schemes – Halsey-weir Plan, Rowan Plan Labour Turnover –Causes and Remedies.					
Unit: IV	OVERHEADS				20
Overheads: Meaning – Classification – Primary and Secondary Distribution of Overheads – Allocation and Absorption of Overheads – Direct material cost method, Direct Labour cost method, Prime cost method, Direct Labour hour method, (Simple Problem), Machine hour rate method.					
Unit: V	METHODS OF COSTING				20
Methods of Costing: Operating costing – Process Costing – Normal Loss, Abnormal Loss and					

Abnormal gain – Process Accounts (Excluding Inter – Process Profit and Equivalent Production)-
Simple Problems. Joint Product and By – Product (Theory only)

Total Lecture Hours **90**

Books for Study:

1. S.P. Jain and K.L. Narang, “Cost Accounting”, Kalyani publications. New Delhi. Edn. 2018.

Books for References:

1. R.S.N. Pillai and V. Bhagavathi, “Cost Accounting”, S Chand and Company Ltd., New Delhi. Edn. 2017.
2. T.S. Reddy and Dr. Y. Hari Prasad Reddy, “Cost Accounting”, Margam Publications, Chennai – 600 017, 7th Revised Edition 2020.

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

Web Resources:

link.springer.com

<https://corporatefinanceinstitute.com>

www.liedunote.com

www.economicdiscussion.net

EXPECTED COURSE OUTCOME

K Level

CO1:	Through knowledge about meaning, methods, types and elements of cost.	Up To K3
CO2:	Analysis the various techniques of Material control.	Up To K3
CO3:	Attain knowledge on the accounting Methods of Wage payments	Up To K3
CO4:	To analyze Labour Turnover and Causes and Remedies	Up To K4
CO5:	To gain knowledge on costing methods and to process accounts	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	COST ACCOUNTING	Hrs	Pedagogy
I	Introduction Definition – Meaning and Scope – Concept and Classification – Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet.	16	Lecture (PPT)
II	Material Control 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)	20	Lecture (PPT)
III	Labour Meaning – Methods of wage payments – Incentive Schemes – Labour Turnover – Causes and Remedies.	18	Lecture (PPT)
IV	Overheads Meaning – Classification – Primary and Secondary Distribution of Overheads – Allocation and Absorption of Overheads – Direct material cost method, Direct Labour cost method, Prime cost method, Direct Labour hour method, (Simple Problem), Machine hour rate method.	18	Lecture (PPT)
V	Methods of Costing Operating Costing – Process Costing – Normal Loss, Abnormal Loss and Abnormal Gain – Process Accounts (Excluding Inter – Process Profit and Equivalent Production).	18	Lecture (PPT)

Course Designed by:

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

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

Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		Short Answers			
			No. of Questions	K - Level	No. of Questions	K - Level		
CI AI	CO1	Up to K3	2	K1,K2	1	K1	2(K2&K2)	1(K3)
	CO2	Up to K3	2	K1,K2	2	K2	2(K2&K2)	1(K3)
CI AII	CO3	Up to K3	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	60
	K2	2	4	20	-	26	52	
	K3	-	-	-	20	20	40	40
	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	MCQs		Short Answers		Section C (Either / or Choice)	Section D (Open Choice)
			No. of Questions	K – Level	No. of Question	K - Level		
1	CO1	Up to K3	2	K1&K2	1	K2	2(K2&K2)	1(K3)
2	CO2	Up to K3	2	K1&K2	1	K2	2(K2&K2)	1(K3)
3	CO3	Up to K3	2	K1&K2	1	K2	2(K2&K2)	1(K3)
4	CO4	Up to K4	2	K1&K2	1	K2	2(K3&K3)	1(K4)
5	CO5	Up to 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)	Consolidated %
K1	5	-	-	-	5	4.17	41.67
K2	5	10	30	-	45	37.5	
K3	-	-	20	30	50	41.66	41.66
K4	-	-	-	20	20	16.67	16.67
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

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



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

Course Name	CORPORATE ACCOUNTING – I				
Course Code	21UCOC52	L	P	C	
Category	PART III – Core	6	-	3	
Nature of course:	EMPLOYABILITY	✓	SKILL ORIENTED	ENTREPRENURSHIP	
Course Objectives:					
1. Gain Methodical knowledge on the accounting practice prevailing in the corporate. 2. Learn 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.					
Unit: I	Issue & Redemption of Shares				18
Issue of Shares – Introduction – Accounting Procedure for Issue of Equity and Preference Shares at Par, Discount, Premium - Calls in Arrears and Calls- in Advance - Over subscription & Under subscription–Pro-rata Allotment –Forfeiture & Re-issue of shares - Redemption of preference shares					
Unit: II	Issue & Redemption of Debentures				18
Debentures – Accounting Procedure for Issue of Debentures - Classification of Debentures – Types and Redemption of Debentures - Redemption out of Profits –Cum-Interest and Ex-Interest.					
Unit: III	Profit or Loss Prior to Incorporation & Valuation of Goodwill				18
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.					
Unit: IV	Final Accounts of Companies				18
Introduction – Statement of Profit & Loss Account – Notes of Statement of Profit & Loss Account - Form of Balance Sheet –Notes of Balance Sheet (As per revised schedule).					
Unit: V	Liquidation of Companies & Corporate Environmental Accounting				18

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).

	Total Lecture Hours	90
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(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 A.Murthy, Corporate Accounting, Margham Publications, Chennai, 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.

Web Resources:

- 1.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

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

CO & PO Mapping:

COS	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	3	2	2	3	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	CORPORATE ACCOUNTING - I	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. K. Bala Sathya, Assistant Professor & **Dr. V. Geetha**, Assistant Professor

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

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

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	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			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30

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

Distribution of Marks with K Level

K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	-	-	-	5	4	59
K2	5	10	20	20	65	55	
K3	-	-	30	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

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



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

Course Name	RESEARCH METHODOLOGY					
Course Code	21UCOC53			L	P	C
Category	PART III - Core			6	-	4
Nature of course:	EMPLOYABILITY	✓	SKILL ORIENTED		ENTREPRENEURSHIP	
Course Objectives:						
<ol style="list-style-type: none"> 1. Identify and demonstrate appropriate research methodologies and know when to use them. 2. Students should be able to identify the overall process of designing a research study from its inception to its report. 3. To select and define appropriate research problem and parameters. 4. To prepare a project proposal (to undertake a project). 5. To organize and conduct research (advanced project) in a more appropriate manner and to write a research report and thesis. 						
Unit: I	Introduction to Research					18
Introduction - Meaning, Objectives, Importance - Types of Research - Planning process of Research - Steps in Selection and Formulation of a Research problem - Criteria of Good Research – Research Design –Meaning - Need -Features of Good Design.						
Unit: II	Data Collection					18
Data Collection – Methods of Data Collection – Primary Data – Secondary Data - Observation and Collection of Data - Questionnaire – Interview Schedule – Observation- Mailed Questionnaire – Sources - Selection of appropriate method for data collection - Pilot study, Case Study, Focus Group Discussion.						
Unit: III	Sampling Methods					18
Sampling – Meaning – Advantage –Limitations – Steps in sampling - Characteristics of a good sample - Sampling Techniques – Probability Sample – Simple Random Sample, Systematic Sample, Stratified Random Sample & Multi-stage sampling - Probability Sampling - Non- Probability Sampling – Sampling Error – Non-Sampling Error.						
Unit: IV	Hypothesis					18

Introduction - Meaning – Types – Null Hypothesis - Alternative Hypothesis; Characteristics of a Good Hypothesis – Estimation and Testing of Hypothesis – Hypothesis Testing Procedure. (Theory Only).

Unit: V	Processing, Analysis and Reporting of Data	18
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Processing of Data – Editing – Coding – Tabulation – Reporting – Contents of a Report – Qualities of a Good Report - Functions of Research Report -Types of Reports –Writing Research Report - Format and style.

	Total Lecture Hours	90
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(100% of marks must be allotted to Theory questions).

Books for Study:

1. Krishnaswami O.R.,Methodology Of Research In Social Sciences, Himalaya Publishing House, New Delhi,2016.

Books for References:

1. Thanulingam.N, Research Methodology , ,Himalaya Publishing House, 2019.
2. Kothari C.R, Research Methods And Techniques, New Age International Publishers, New Delhi, 2019.

Web Resources:

1. <https://link.springer.com/book/10.1007/978-3-319-00539-3>
2. <https://www.caluniv.ac.in/academic/Commerce/Study/S-IV-BRM.pdf>
3. <https://www.indeed.com/career-advice/career-development/what-is-business-research>
SOURCE: National Digital Library of India

Course Outcomes		K Level
CO1:	Enable learners to identify and select the research problems and to prepare the research design	Up To K3
CO2:	Familiarize the learners about data collection process and methods	Up To K3
CO3:	Assist the students to choose the best Sampling Technique	Up To K4
CO4:	Articulate a clear research question or problem and formulate a hypothesis	Up To K3
CO5:	Able to prepare effective research reports and to communicate confidently to the public	Up To K3

CO & PO Mapping:

COS	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	3	2	2	3	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	RESEARCH METHODOLOGY	Hrs	Pedagogy
I	Introduction to Research	18	Lecture (PPT)
II	Data Collection	18	Lecture (PPT)
III	Sampling Methods	18	Lecture (PPT)
IV	Hypothesis	18	Lecture (PPT)
V	Processing, Analysis and Reporting of Data	18	Lecture (PPT)

Course Designed by:

Dr.K.Bala Sathya, Assistant Professor & **Dr.B.KothaiNachiar**, 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(K3)
	CO2	Up to K3	2	K1,K2	2	K2	2(K3&K3)	1(K3)
CI AII	CO3	Up to K4	2	K1,K2	1	K1	2(K3&K3)	1(K4)
	CO4	Up to K3	2	K1,K2	2	K2	2(K2&K2)	1(K3)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	2
		No. of Questions to be answered	4		3		2	1
		Marks for each question	1		2		5	10
		Total Marks for each section	4		6		10	10

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	40
	K2	2	4	10	-	16	32	
	K3	-	-	10	20	30	60	60
	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	K2	2(K2&K2)	1(K3)
2	CO2	Up to K3	2	K1&K2	1	K2	2(K3&K3)	1(K2)
3	CO3	Up to K4	2	K1&K2	1	K2	2(K2&K2)	1(K4)
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			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30

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

Distribution of Marks with K Level

K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	-	-	-	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

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



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

Course Name	GOODS AND SERVICES TAX				
Course Code	21UCOE51	L	P	C	
Category	Core Elective – I	5	-	5	
Nature of course:	EMPLOYABILITY	✓	SKILL ORIENTED	ENTREPRENEURSHIP	
Course Objectives:					
<ol style="list-style-type: none"> 1. To gain working knowledge of the principles and procedure of GST and their application to different practical situations. 2. Explain the concept of GST, and its tax Structure 3. Understand the principles underlying the Indirect Taxation Statutes (with reference to Goods and Services Tax Act, Customs Act). 4. Compute the assessable value of transactions related to goods and services for levy and determination of duty liability. 5. To know how to file tax invoice and Returns 					
UNIT: I	TAXATION AND GST				15
Definition of Tax -Features or Characteristics or elements of Tax -Objectives of Taxation - Tax System in India - Reform of Tax System in India - Classification of Taxes – Introduction-History of GST -Definition- Meaning – Objectives of GST-Features of GST- Enactment of GST Bills - Dimensions of GST -Administration of GST - GST Council.					
UNIT: II	LEVY AND COLLECTION OF GST				15
Taxable Event -Supply of Goods and Services-Places of supply -Intra -State-Inter-State -Import and Export -Time of Supply -Valuation of Supply - Valuation of rules - Exemption from GST-small suppliers and composition scheme - classification of goods and services - Composite and mixed supplies.					
UNIT: III	INPUT TAX CREDIT				15
Introduction about Input tax Credit - Eligibility and Condition of taking ITC (Section 16 of CGST Act) – Blocked Credits (Section 17(5) of CGST Act) - Transfer of ITC- Export of Services-Imported Goods -Provisions Relating to Import Goods -Import of Services -Zero Rated Supply					
UNIT: IV	REGISTRATION				15

Person liable for Registration (Section 22 of CGST Act) - Person not liable for registration (Section 23 of CGST Act) - Compulsory registration in certain cases (Section 24 of CGST Act) - Procedure for registration (Section 25 of CGST Act) - Revocation and Cancellation of registration (Section 30 of CGST Act)

UNIT: V	TAX INVOICE AND RETURNS	15
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Tax Invoice – Credit and Debit Note – E-Way Bill – Returns-Furnishing Return -Annual Return-Monthly Return- Final Return Payment of Tax – Interest – Late Fees– Provisions relating to interest on delayed payment of tax -Provisions relating to tax deducted at source -collection of tax at source

	Total Lecture Hours	75 Hrs
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(100% Theory questions)

Books for Study:

2. Dr. H.C. Mehrotra, Prof. V. P. Agarwal, “Goad and Services Tax and Customs Duty”, Sahitya Bhawan Publications: Agra, 2022

Books for References:

1. S.S.Gupta, “GST Law & Practice”, Taxman Publication Pvt Ltd, New Delhi. (2019)
 2. V.S.DATEY., “ALL About GST”, Taxman Publication Pvt Ltd, New Delhi.(2020)

Web Resources:

1. https://onlinecourses.swayam2.ac.in/nou19_cm05/preview
2. https://onlinecourses.swayam2.ac.in/ugc19_hs34/preview
3. www.national digital library india.com

Course Outcomes		K Level
CO1:	To Recollect the provisions of GST Law and Practice	Up to K3
CO2:	To apply the provisions regarding levy of Exemption from GST.	Up to K3
CO3:	To initiate the procedure for registration of dealers and claim Input Tax Credit under GST.	Up to K4
CO4:	Examine the brand adoption practices and identify the factors influencing Decision for extension	Up to K4
CO5:	Describe the process and methods of measuring brand performance	Up to K4

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	GOODS AND SERVICES TAX	Hrs	Pedagogy
I	Taxation and Tax System in India and GST	15	Lecture (PPT), Seminar and web resources
II	Levy and Collection of GST	15	Lecture (PPT), Seminar and web resources
III	Input Tax Credit	15	Lecture (PPT), Seminar and web resources
IV	Registration	15	Lecture (PPT), Seminar and web resources
V	Tax Invoice and Returns	15	Lecture (PPT), Seminar and web resources

Course Designed by:

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

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

Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		Short Answers			
			No. of Questions	K - Level	No. of Questions	K - Level		
CI	CO1	Up to K3	2	K1,K2	1	K2	2(K2&K2)	1(K3)
AI	CO2	Up to K3	2	K1,K2	2	K2	2(K2&K2)	1(K3)
CI	CO3	Up to K4	2	K1,K2	1	K2	2(K2&K2)	1(K3)
AII	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	60
	K2	2	6	20		28	56	
	K3	-	-	-	20	20	40	40
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CI A 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	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	K2	2(K2&K2)	1(K3)
2	CO2	Up to K3	2	K1&K2	1	K2	2(K2&K2)	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)	Consolidated %
K1	5	-	-	-	5	4.17	33.33
K2	5	10	20	-	35	29.16	
K3	-	-	30	20	50	41.67	41.67
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

Section A (Multiple Choice Questions)			
Answer All Questions			(10x1=10 marks)
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	
Section B (Short Answers)			
Answer All Questions			(5x2=10 marks)
Q.No	CO	K Level	Questions
11	CO1	K2	
12	CO2	K2	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
Section C (Either/Or Type)			
Answer All Questions			(5 x 5 = 25 marks)
Q. No	CO	K Level	Questions
16) a	CO1	K2	
16) b	CO1	K2	
17) a	CO2	K2	
17) b	CO2	K2	
18) a	CO3	K3	
18) b	CO3	K3	
19) a	CO4	K3	
19) b	CO4	K3	
20) a	CO5	K3	
20) b	CO5	K3	
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels			
Section D (Open Choice)			
Answer Any Three questions			(3x10=30 marks)
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)
PG AND RESEARCH DEPARTMENT OF COMMERCE
 (For those who joined in 2020-2021 and after)

Course Name	BUSINESS ENVIRONMENT			
Course Code	21UCOE52	L	P	C
Core	PART III - Core Elective – I	5	-	5
NATURE OF COURSE:	EMPLOYBILITY	SKILLORIENTED	ENTREPRENEURSHIP	
COURSE OBJECTIVES:				
<ol style="list-style-type: none"> 1. To acquire the students with the emerging Issues in business 2. National and International Level in the light of New Economic Policies. 3. To develop an insight so as to adapt to the changing trends of business environment 4. To know the minor and major factors affecting the business in various streams 5. To know the different environment like, political, technological and economic environment in the business 				
Unit: I	Business Environment			10 hours
Meaning and Importance – External factors affecting business-Economics, Political, Legal, Social, Competitive, Ecological and Technological factors – SWOC analysis				
Unit: II	Industrial Policies since Independence:			12 hours
Recent changes in industrial licensing system – IDR Act, Privatization of the public sector undertakings – Forms of Privatization – Arguments for and against privatization				
Unit: III	Industrial Sickness			15 hours
Definition – Causes – Remedial measures – Sick Industrial companies (Special Provision) Act 1985 – The Sick Industrial Companies (Special Provision) Bill, 1997				
Unit: IV	Foreign Private Investments			19 hours
Need for Foreign Capital –Forms of Foreign Capital-Advantages and Limitation of Foreign Direct Investment – Indian Government Policy towards Foreign Capital – Multinational Corporation – Definition – Origin of MNCs – Benefits and Harmful of MNCs- Multinational Corporation in India.				
Unit: V	Corporate Social Responsibilities			19 hours
Definition – Dimensions of Social Responsibilities - Arguments for and against Social Responsibility of Business – Social Audit.				
Total Lecture Hours				75 Hours
Books for Study:				
1. Gupta C.B., Essentials of Business Environment, Sultan & Chand Publications, New Delhi. First				

Edition, 2018.

Reference:

1. Sankaran, Business Environment, Margham Publications. Chennai (2017)
2. K. Aswathappa : Essentials of Business Environment, Himalaya Publishing House (2018)

Web Resources

<https://www.classcentral.com/course/swayam-introduction-to-environmental-economics-17661>
<https://www.classcentral.com/course/swayam-international-business-19899>
https://www.mercatus.org/tags/ideas-india?utm_source=ad_link&utm_medium=google&utm_campaign=ideas_of_india&gclid=CjwKCAiAmrOBBhA0EiwArn3mfLYP5PabawXn7vxlKx618Duhcrxa17spHKYjCMm6kGHGK1ou12PAIhoCb3IQAvD_BwE

EXPECTED COURSE OUTCOME		K Level
CO1:	Understand the concept of Internal and External elements affecting business environment of business environment.	Up to K2
CO2:	Describe the economic growth and new industrial policy	Up to K2
CO3:	Gain an impact on Socio cultural Environment	Up to K3
CO4:	Know the recent developments in economic and Political	Up to K3
CO5:	Generalization of new ideas for creating good technological environment	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	BUSINESS ENVIRONMENT	Hrs	Mode
I	An Overview of Business Environment Type of Environment-	10	Lecture (PPT)
II	Industrial Policies since Independence	12	Lecture (PPT)
III	Industrial Sickness	15	Lecture (PPT)
IV	Foreign Private Investments	19	Lecture (PPT)
V	Social Responsibilities	19	Lecture (PPT)

**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 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 K2	2	K1,K2	2	K2	2(K2&K2)	1(K2)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	2
		No. of Questions to be answered	4		3		2	1
		Marks for each question	1		2		5	10
		Total 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	60
	K2	2	4	10	10	26	52	
	K3	-	-	10	-	10	20	20
	K4	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100
CIA II	K1	2	2	-	-	4	8	80
	K2	2	4	20	10	36	72	
	K3	-	-	-	10	10	20	20
	K4	-	-	-	-	-	-	-
	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 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 K2	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			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30

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

Distribution of Marks with K Level

K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	-	-	-	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

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



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

Course Name	PRINCIPLES OF INSURANCE					
Course Code	21UCOE53			L	P	C
Category	PART III - Core Elective – I			5	-	5
Nature of course:	EMPLOYABILITY	✓	SKILL ORIENTED	ENTREPRENEURSHIP		
Course Objectives:						
<ol style="list-style-type: none"> 1. To provide a basic understanding of the insurance mechanism. 2. To identify the relationship between Insurers and their Customers and the importance of Insurance Contracts 3. To enable students to know the fundamental principles of insurance and gain an insight on the nature of life, fire and marine insurance 4. To know the procedure for making claims against different kinds of insurance policies and personal accident insurance. 5. To give an overview of miscellaneous forms of insurance. 						
UNIT: I	INTRODUCTION TO INSURANCE					15
Meaning- Definition- Functions- Nature and Principles of Insurance– Insurance Contract - Importance of Insurance to Society- Individuals- Business and Government –Insurance Regulatory and Development Authority of India (IRDAI).						
UNIT: II	LIFE INSURANCE					15
Meaning- Features of Life Insurance Contract –Classification of policies – Annuities – Selection of risk – Measurement of risk –Calculation of premium – Investment of funds – Surrender Value – Policy conditions –Life Insurance for the Under Privileged.						
UNIT: III	FIRE INSURANCE					15
Meaning, Nature and Use of Fire Insurance- Fire Insurance Contract- Kinds of policies – Policy conditions – Average Clause - Payment of claim –Re-Insurance – Double insurance.						
UNIT: IV	MARINE INSURANCE					15
Meaning and Nature of Marine Insurance – Classification of policies – Policy conditions – Premium calculation – Marine Losses – Payment of Claims.						
UNIT: V	MISCELLANEOUS FORMS OF INSURANCE					15

Health Insurance – Meaning – Types - Motor Insurance – Personal Accident Insurance- Burglary Insurance-Baggage Insurance- Legal Liability Insurance- Public and Product Liability Insurance- Professional Indemnity Insurance – Workmen’s Compensation Insurance- – Rural Insurance - Agriculture Insurance.		
		Total Lecture Hours 75 Hrs
(100% of marks must be allotted to Theory questions).		
Books for Study:		
3. Mishra. M. N & Mishra. S.B - Insurance - Principles and Practice, S. Chand & Company Ltd. , New Delhi, 22nd Edition, 2016		
Books for References:		
1.Krishnaswamy. G - A Textbook on Principles and Practice of Life Insurance, Excel Books, New Delhi, First Edition- 2012.		
2.Periasamy. P - Principles and Practice of Life Insurance, Himalaya Publishing House, 2017.		
Web Resources:		
1. https://onlinecourses.swayam2.ac.in/cec20_mg24/preview		
2. https://onlinecourses.swayam2.ac.in/cec20_mg24/preview		
Course Outcomes		K Level
CO1:	To understand the nature of Insurance and the principles those govern general insurance.	Up to K2
CO2:	To gain an insight on the nature of Life Insurance, Fire Insurance and Marine Insurance and to know the procedure for making claims against different kinds of Insurance policies.	Up to K4
CO3:	To understand the dynamics of Financial Security of people.	Up to K3
CO4:	To learn the meaning and importance of new forms of Insurance.	Up to K4
CO5:	To know the procedure for Personal Accident Insurance and liabilities.	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	PRINCIPLES OF INSURANCE	Hrs	Pedagogy
I	Introduction to Insurance	15	Lecture (PPT) ,Seminar and web resources
II	Life Insurance	15	Lecture (PPT), Seminar and web resources
III	Fire Insurance	15	Lecture (PPT), Seminar and web resources
IV	Marine Insurance	15	Lecture (PPT), Seminar and web resources
V	Miscellaneous forms of insurance	15	Lecture (PPT), Seminar and web resources

Course Designed by:

Dr.V.Suresh Babu, Assistant Professor & Dr. R. Arputharaj, Assistant Professor

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

Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		Short Answers			
			No. of Questions	K – Level	No. of Questions	K - Level		
CI AI	CO1	Up to K2	2	K1,K2	1	K2	2(K2&K2)	1(K2)
	CO2	Up to K4	2	K1,K2	2	K2	2(K3&K3)	1(K4)
CI AII	CO3	Up to K3	2	K1,K2	1	K2	2(K2&K2)	1(K3)
	CO4	Up to K4	2	K1,K2	2	K2	2(K3&K3)	1(K4)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	2
		No. of Questions to be answered	4		3		2	1
		Marks for each question	1		2		5	10
		Total 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)	Consolida te of %
CIA I	K1	2		-	-	2	4	60
	K2	2	6	10	10	28	56	
	K3	-	-	10	-	10	20	20
	K4	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100
CIA II	K1	2	-	-	-	2	4	40
	K2	2	6	10	-	18	36	
	K3	-	-	10	10	20	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 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(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(K3&K3)	1(K3)
No. of Questions to be Asked			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30

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

Distribution of Marks with K Level

K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	-	-	-	5	4.17	33.33
K2	5	10	10	10	35	29.16	
K3	-	-	40	20	60	50	50
K4	-	-	-	20	20	16.67	16.67
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

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



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)
PG AND RESEARCH DEPARTMENT OF COMMERCE
 (For those who joined in 2020-2021 and after)

Course Name	ELEMENTS OF FINANCIAL SERVICES				
Course Code	21UCOE54	L	P	C	
Category	Part III – Core Elective - II	5	-	5	
NATURE OF COURSE:	EMPLOYABILITY	✓	SKILLORIENTED	ENTREPRENEURSHIP	
COURSE OBJECTIVES:					
<ol style="list-style-type: none"> 1. To introduce to students the concept of financial Services markets 2. To teach the current structure and regulation of the Indian financial services sector 3. To provide in depth understanding of different avenues of financial system viz. capital markets, banking, insurance, mutual funds & other related services. 4. To enable the students to understand the role & functioning of regulatory bodies in financial sector 5. To equip the students with skills required to operate in competitive environment in the service sector. 					
Unit: I	Introduction to Financial Services				10 Hours
Introduction - Financial Services - Concept - Objectives - Functions - Characteristics - Financial Services Market - Concept - Constituents - Growth of Financial Services in India					
Unit: II	Merchant Banking and Public issue Management				12 Hours
Merchant Banking – Meaning – Definition - Public Issue Management - Definition – Concepts - Functions - Categories of Securities Issue - Mechanics of Public Issue Management - Issue Manager - Role of issue Manager – Difference between New Issue Market and Secondary Market					
Unit: III	Money Market and Stock Exchange				17 Hours
Money Market - Meaning – Definition - Functions - Constituents of Indian Capital Market - New Financial Institutions and Instruments - Stock Exchange Functions - Role of Stock Exchange - Regulations of Stock Exchange.					
Unit: IV	Leasing and Factoring				18 Hours
Leasing - Characteristics - Types - Participants - Factoring - Functions of a Factor - Types - Operational Profile of Indian Factoring - Operational Problems in Indian Factoring - Factoring vs. Bills Discounting.					
Unit: V	Venture Capital				18 Hours

Venture Capital - Origin and Growth of Venture Capital - Mutual Funds - Process in Mutual Funds - Types of Mutual Funds - Pension Fund - Objectives - Functions - Features – Types of Pension Financing.

	Total Lecture Hours	75 Hours
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Books for Study :

1. Gurusamy S, Essentials of Financial Services, Vijay Nicole Imprints, Chennai, 2018

Books for References:

1. Santhanam, Financial Services, Margham Publications., 2018
2. Gomez Clifford, Financial Markets, Institutions and Financial Services, Prentice Hall of India, 2008

Web Resources:

<https://www.toppr.com/guides/business-studies/financial-markets/concept-of-financialmarket>

<https://www.toppr.com/guides/general-awareness/capital-markets/capital-markets-inindia/>

<https://efinancemanagement.com/investment-decisions/secondary-market>

<https://kalvan-city.blogspot.com/2011/10/what-is-merchant-banking-meaning.html>

<https://www.edupristine.com/blog/venture-capital>

EXPECTED COURSE OUTCOME

K Level

CO1:	Outline the roles and functions of financial market	Up to K2
CO2:	Stating the various modes of lending finance and role of merchant bankers.	Up to K4
CO3:	Evaluate the stock exchange operation and trading system	Up to K3
CO4:	Knowledge to determine the most suitable financial service Factoring	Upto K3
CO5:	Assess the working of mutual fund and venture capital by applying the theoretical concepts in real world situation.	Upto 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	ELEMENTS OF FINANCIAL SERVICES	Hrs	Mode
I	Introduction Financial Services: Concept - Objectives - Functions - Constituents –Growth of Financial Services in India - Financial Services Sector Problems –Financial Services Environment - Interest Rate Determination - Macro Economic Aggregates in India.	10 Hours	Lecture (PPT)
II	Merchant Banking and Public Issue Management - Public Issue Management Concept - Functions - New Issues Market Vs Secondary Market - Underwriting - Types - Benefits Functions.	12 Hours	Lecture (PPT)
III	Money Market and Stock Exchange - Investor Protection - Stock Exchange Functions - Services - Features - Role - Stock Exchange Traders -Regulations of Stock Exchanges - Depository - SEBI - Functions and Working.	17 Hours	Lecture (PPT)
IV	Leasing Characteristics - Factoring - Mechanism - Functions of a Factor - Factoring - - Consumer Finance - Mechanics - Sources - Modes - Demand for Consumer Finance - Factors - Consumer Finance Insurance.	18 Hours	Lecture (PPT)
V	Venture Capital Origin and Growth of Venture Capital - Investment Nurturing Methods - Mutual Funds - Portfolio - Life and Non - Life Insurance - IRDA	18 Hours	Lecture (PPT)

Course Designed by:

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

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

Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		Short Answers			
			No. of Questions	K - Level	No. of Questions	K - Level		
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)
AI	CO4	Up to K3	2	K1,K2	2	K2	2(K2&K2)	1(K2)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	2
		No. of Questions to be answered	4		3		2	1
		Marks for each question	1		2		5	10
		Total 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	60
	K2	2	4	10	10	26	52	
	K3	-	-	10	-	10	20	20
	K4	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100
CI A II	K1	2	2	-	-	4	8	80
	K2	2	4	20	10	36	72	
	K3	-	-	-	10	10	20	20
	K4	-	-	-	-	-	-	-
	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 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 K4	2	K1&K2	1	K2	2(K3&K3)	1(K3)
No. of Questions to be Asked			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30

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

Distribution of Marks with K Level

K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	-	-	-	5	4.17	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

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



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)
PG AND RESEARCH PG AND RESEARCH DEPARTMENT OF COMMERCE
 (For those who joined in 2020-2021 and after)

Course Name	CUSTOMER RELATIONSHIP MANAGEMENT			
Course Code	21UCOE55	L	P	C
Core	Part III - Core Elective – II	5	-	5
NATURE OF COURSE:	EMPLOYBILITY	SKILLORIENTED	ENTREPRENEURSHIP	
COURSE OBJECTIVES:				
1. To acquaint students about the fundamentals of CRM 2. To understand the dynamics of Customer relationship management. 3. To Learn basics of analytical Customer relationship management. 4. To familiarize with the methods through which customer loyalty is built. 5. To enable the students understand the technological and human issues relating to implementation of Customer Relationship Management in the organizations.				
UNIT I	Introduction to CRM	10 hours		
Introduction - Definition- Concepts - Need – Advantages of CRM - Components of CRM – CRM and Customer Centricity – Types of CRM				
UNIT II	Building Customer Relationships	12 hours		
Relationship Marketing concepts –IDIC Model for Building Relationship – Steps – Interactive Technology – Mass Customization – Customers Loyalty- Dimensions-Types- Customer Loyalty Management (CLM)				
UNIT III	Dynamics in CRM	15 hours		
Introduction – Special Characteristics of Services – Service Marketing Mix – Service Quality – Impact of Service Quality on Loyalty and Satisfaction – Strategic CRM in B2B Market – Buyers and Sellers Relationships Types of Relationship-Creating Values in Business Markets.				
UNIT IV	Impact of Technology on CRM	19 hours		
Introduction – Database Management – Data Warehouse and CRM – Technological Tools – Technological Levels of CRM – Types of Social Media – Social CRM – Traditional and Social CRM				
UNIT V	Implementation of CRM	19 hours		
Introduction – CRM Strategy Implementation Data, People, Budget, Infrastructure- SWOT Analysis- Strategy and Goal Settings – Technology Selection – Software Development – Creating CRM Culture.				
Total Lecture Hours				75 Hours

Books for Study:

Mallika Srivastava, Customer Relationship Management , Vikas Publishing House, 2016

Reference:

Sheela Rani, Margham Publications, 2019.

Dyche J, (2002), The CRM Handbook, Pearson Education, New Delhi. Books for References

Web Resources

https://onlinecourses.swayam2.ac.in/imb19_mg10/preview

<https://nptel.ac.in/courses/110/105/110105145/>

EXPECTED COURSE OUTCOME		K Level
CO1:	To enable the students gain introductory knowledge on CRM	Up to K2
CO2:	To enable the students to gain basic knowledge on ladders of loyalty and why business should adopt CRM	Up to K2
CO3:	To enable the students to gain essential knowledge on CRM components and Customer services	Up to K3
CO4:	To enable the students to gain application knowledge on Impact of Technology on CRM and Understanding Business Process	Up to K3
CO5:	To enable the students to gain conceptual knowledge on Implementation Roadmap in CRM	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	CUSTOMER RELATIONSHIP MANAGEMENT	Hrs	Mode
I	Introduction	10	Lecture (PPT)
II	Principles of Managing Customer Relationship	12	Lecture (PPT)
III	Dynamics in CRM	15	Lecture (PPT)
IV	Impact of Technology on CRM	19	Lecture (PPT)
V	CRM Implementation Roadmap	19	Lecture (PPT)

Course Designer:

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

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

Intern al	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 K2	2	K1,K2	1	K1	2(K2&K2)	1(K2)
	CO2	Up to K4	2	K1,K2	2	K2	2(K3&K3)	1(K4)
CI AII	CO3	Up to K3	2	K1,K2	1	K1	2(K2&K2)	1(K3)
	CO4	Up to K2	2	K1,K2	2	K2	2(K2&K2)	1(K2)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	2
		No. of Questions to be answered	4		3		2	1
		Marks for each question	1		2		5	10
		Total 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	60
	K2	2	4	10	10	26	52	
	K3	-	-	10	-	10	20	20
	K4	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100
CIA II	K1	2	2	-	-	4	8	80
	K2	2	4	20	10	36	72	
	K3	-	-	-	10	10	20	20
	K4	-	-	-	-	-	-	-
	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 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 K2	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			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30

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

Distribution of Marks with K Level

K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	-	-	-	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

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



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

Course Name	RETAIL MANAGEMENT					
Course Code	21UCOE56			L	P	C
Category	PART III - Core Elective – II			5	-	5
Nature of course:	EMPLOYABILITY	✓	SKILL ORIENTED	ENTREPRENEURSHIP		
Course Objectives:						
<ol style="list-style-type: none"> 1. To Know the concepts of retail management 2. To be familiar with Ethics in Retail business 3. To develop marketing competencies in retailing and retail consulting. 4. To prepare students for positions in the retail sector or positions in the retail divisions of consulting companies. 5. To foster the development of the student's critical and creative thinking skills. 						
Unit: I	Introduction to Retail					15
Meaning - Definition - Characteristics - Evolution of Retailing in India –Functions of a Retailer- Retailing Principles – Retail Sales Objectives- Growth of Retail - Emerging Trends in Retailing - Retail formats - Store and Non-store based - Traditional and Non-traditional Retailing - Internet Retailing - Cyber Retailing						
Unit: II	Retail Customer & Decision Making					15
Introduction-Consumer Behavior – Factors affecting the Consumer decision making – Stages of consumer decision – Influence of situational variables on shopping behavior – Indian shoppers						
Unit: III	Retail Market Segmentation					15
Introduction - Meaning- Benefits- Segmenting, Targeting and Positioning-Criteria for effective Market Segmentation-Bases for Segmentation -Market Segmentation in India.						
Unit: IV	Strategic Planning in Retail					15
Introduction - Retail Planning Process - Opportunities in Retail Sales - Importance of Location decision- Location determining factor-Types of Retail Location-Site selection analysis-Retail location theories- Location assessment procedures.						
Unit: V	Product and Merchandise management					15
Product Management – Brand Management – Merchandise Management – Model Stock Plan –						

Constraining factors – Types of suppliers – Criteria for the selection of suppliers.		
	Total Lecture Hours	75
Books for Study:		
1,Dr. Harjit Singh, <i>Retail Management - A Global Perspective, Text and cases</i> Sultan Chand&Company Ltd., New Delhi 2016		
Books for References:		
1 Chetan Bajaj, RajnishTuli, nidhi. Srivastava, Retail Management, Oxford University Press, NewDelhi, 2015,		
2.Gibson G Vedamani, Retail Management: - Functional Principles and Practices, <i>Ja,ico Publishing House, New Delhi. , 2016</i>		
Web Resources:		
1. https://www.slideshare.net/rohitadwivedi/introduction-to-retail-26585325		
2. https://www.marketingtutor.net/consumer-decision-making-process-stages/		
3. https://erply.com/benefits-of-retail-customer-segmentation/		
4. https://www.mbaknol.com/retail-management/location-strategies-for-retail-business/		
5. https://en.wikipedia.org/wiki/Merchandising		
SOURCE: National Digital Library of India		
Course Outcomes		K Level
CO1:	Understanding various forms of retailing business techniques in India.	Up To K2
CO2:	Acquire in depth knowledge of consumer behavior and decision-making process	Up To K3
CO3:	Obtain knowledge about retail market segmentation	Up To K3
CO4:	Gain knowledge on the store location, practical analysis of site and trading	Up To K4
CO5:	Gain Knowledge about product and Brand management.	Up To K3

CO & PO Mapping:

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

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

LESSON PLAN

Unit	RETAIL MANAGEMENT	Hrs	Pedagogy
I	Introduction to Retail	16	Lecture (PPT)
II	Consumer Decision Making	16	Lecture (PPT)
III	Retail market Segmentation	16	Lecture (PPT)
IV	Retail store location Strategy	12	Lecture (PPT)
V	Product and Merchandise management	15	Lecture (PPT) & Case Study Discussion

Course Designed by: Dr. B. Kothai Nachiar, &Dr. V. Geetha, Assistant Professor

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

Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		Short Answers			
			No. of Questions	K – Level	No. of Questions	K - Level		
CI	CO1	Up to K2	2	K1,K2	1	K1	2(K2&K2)	1(K2)
AI	CO2	Up to K3	2	K1,K2	2	K2	2(K3&K3)	1(K3)
CI	CO3	Up to K3	2	K1,K2	1	K1	2(K3&K3)	1(K3)
AII	CO4	Up to K4	2	K1,K2	2	K2	2(K2&K2)	1(K4)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	2
		No. of Questions to be answered	4		3		2	1
		Marks for each question	1		2		5	10
		Total 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	60
	K2	2	4	10	10	26	52	
	K3	-	-	10	10	20	40	40
	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 K2	2	K1&K2	1	K1	2(K2&K2)	1(K2)
2	CO2	Up to K3	2	K1&K2	1	K2	2(K3&K3)	1(K3)
3	CO3	Up to K3	2	K1&K2	1	K2	2(K3&K3)	1(K3)
4	CO4	Up to 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			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30

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

Distribution of Marks with K Level

K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	2	-	-	7	5.83	41.67
K2	5	8	20	10	43	35.84	
K3	-	-	30	30	60	50	50
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

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



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)
PG AND RESEARCH DEPARTMENT OF COMMERCE
 (For those who joined in 2020-2021 and after)

Course Name	FUNDAMENTALS OF E-COMMERCE				
Course Code	21UCOS51	L	P	C	
Core	Part IV –Skill Based	2	-	2	
NATURE OF COURSE:	EMPLOYBILITY	SKILLORIENTED	✓	ENTREPRENEURSHIP	
COURSE OBJECTIVES:					
<ol style="list-style-type: none"> To enable the students to gain basic knowledge of Electronic-Commerce in the area of Business and Financing decisions To enable the students to gain knowledge about procedures of e-commerce transactions and business practices through e-commerce activities. Understand the basic concepts and technologies used in the field of management information systems Have the knowledge of the different types of management information systems Understand the processes of developing and implementing information systems; 					
Unit: I	INTRODUCTION TO E-COMMERCE				3 hours
E-Commerce -Definition, E-Commerce vs. Traditional Commerce - Evolution and Growth of E-Commerce in Business-Impact of Internet on Business performance – Driving forces of E-Commerce - Growth of E-Commerce in India					
Unit: II	CLASSIFICATION AND FRAMEWORK OF E-COMMERCE				3 hours
Business to Business E-Commerce –Models in B2B - Business to Consumer in E-Commerce (B2C) - Consumer to Business E-Commerce (C2B) Consumer to Consumer E-Commerce (C2C) – Business to Government (B2G) – Government to Citizen (G2C) – Citizen to Government (C2G) - Electronic banking – Electronic banking vs. Traditional Banking - E-Commerce Sales Life Cycle					
Unit: III	ONLINE SHOPPING AND E-PAYMENT				7 hours
Online Shopping and E-Payment –Meaning – Process - Advantages and Disadvantages – Online Merchants - Process Model – Model from Customer perspective – Process involved in buying a product - Components of Electronic system - Electronic Fund Transfer – Components of Online Credit Processing.					

Unit: IV	E-MARKETING AND E-ADVERTISING	8 hours
<p>E-Marketing – Meaning - Advantages – E-Mix: E-Product – E-Price- E-Place- E-Promotion; E-Mail Marketing – Affiliated Marketing –Brand Leveraging Strategy –E-Advertising – Meaning – Types – Features - Online display advertising – Advantages of using technologies for providing Customer support.</p>		
Unit: V	CYBER CRIMES AND CYBER LAWS	9 hours
<p>Cyber Crimes – Meaning - Formation of Online Contracts – Cyber Forensics – Types of Security Threats in E-Commerce – Cyber Law – Meaning – Need and Importance – E – Commerce; Issues and provisions in Indian Law.</p>		
Total Lecture Hours		30 Hours
Books for Study:		
1. Dr. K. Abirami Devi Dr. M. Alagammal, “E-Commerce”, Margham Publications. 2019		
Books for References:		
1. Parag Diwan& Sunil Sharma 2000 E-Commerce A Managerial guide to E-Business Deep & Deep Pub.,Delhi		
2. Agarwal Kamallesh N &Agarwal Deeksha _2000 Business On the Net –Introduction to the Electronic Commerce, McMillan India Pub, New Delhi		
Web Resources:		
https://onlinecourses.swayam2.ac.in/cec20_mg25/preview https://nptel.ac.in/courses/110/105/110105083/		
EXPECTED COURSE OUTCOME		K Level
CO1:	To enable the students gain introductory knowledge on e-Commerce	Up to K2
CO2:	To enable the students to gain basic knowledge on Architectural aspect of e-commerce	Up to K2
CO3:	To enable the students to gain essential knowledge on Online Shopping and E-Payment	Up to K3
CO4:	To enable the students to gain application knowledge on E-Marketing and E-Advertising	Up to K3
CO5:	To enable the students to gain conceptual knowledge on Cyber Crimes and Cyber laws	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	Fundamentals of E-Commerce	Hrs	Mode
I	Introduction to e-commerce	(3 hours)	Lecture (PPT)
II	Classification, framework and application in e-commerce	(3 hours)	Lecture (PPT)
III	Online shopping and e-payment	(7 hours)	Lecture (PPT)
IV	E-marketing and e-advertising	(8 hours)	Lecture (PPT)
V	Cyber Crimes and cyber laws	(9 hours)	Lecture (PPT)

Course Designer:

Dr. R. Ratheka, Assistant Professor & **Dr. S. Ganesan**, Associate Professor

SIXTH SEMESTER



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

Course Name	MANAGEMENT ACCOUNTING					
Course Code	21UCOC61			L	P	C
Category	Part III – CORE			6	-	4
Nature of course:	EMPLOYABILITY	✓	SKILL ORIENTED		ENTREPRENURSHIP	
Course Objectives:						
<ol style="list-style-type: none"> 1. To enhance the abilities of learners to develop the concept of management accounting and its significance in the business. 2. To enhance the abilities of learners to analyze the financial statements. 3. To enable the learners to understand, develop and apply the techniques of management accounting in the financial decision making in the business corporates. 4. To make the students develop competence with their usage in managerial decision making and control. 5. To enable students to communicate financial information about an organization and its activities 						
Unit: I	Introduction and Financial Statement					18
Management Accounting - Meaning- Definition - Nature and Scope – Objectives of Management Accounting - Difference between financial accounting and management accounting and cost accounting- Advantages and limitations of management accounting- Financial statement analysis- Comparative, Common size and Trend analysis.						
Unit: II	Ratio Analysis					18
Meaning - Nature and Interpretation – Utility and Limitations of Ratio - classification of ratios- Liquidity- Profitability- Turnover- Solvency ratio.						
Unit: III	Fund Flow Statement and Cash Flow Statement (AS3/IndAS7)					18
Fund Flow Analysis-Concept of Funds –Sources and Uses of Funds- Construction of Fund Flow Statement. Cash flow statement: Cash Flow analysis: Utility of cash flow statement – Construction of Cash Flow Statement.						
Unit: IV	Marginal Costing Technique					18

Marginal Costing and Profit Planning: Distinction between Absorption Costing and Marginal Costing –Direct Costing, Differential Costing, Key Factor – Break Even Analysis – Margin of Safety – Cost Volume Profit Relationship.		
Unit: V	Budget and Budgetary Control	18
Concepts of Budget and Budgetary Control – Nature and Objectives of Budgetary Control – Advantages – Limitations – Classification of Budget –Production, Purchase, Sales, Cash and Flexible budget – Zero Base Budgeting.		
		Total Lecture Hours
90		
(80% of marks must be allotted to problem solving questions. 20% of marks must be allotted to Theory questions).		
Books for Study:		
R. Ramachandran and R. Srinivasan, Management Accounting, Sriram Publications Chennai 2018		
Books for References:		
1.. S.N. Maheswari, Principles of management Accounting, Sultan Chand & Sons New Delhi.2018		
2 .ShashiK.Gupta, Kshama, Management Accounting , Kalyani Publishers, Ludhiana, 2015		
Web Resources:		
1. https://www.technofunc.com/index.php/domain-knowledge/banking-domain/item/type-of-banks		
2. https://www.investopedia.com/terms/r/ratioanalysis.asp		
3. https://groww.in/p/difference-between-cash-flow-and-fund-flow/		
4. https://www.accountingnotes.net/cost-accounting/marginal-costing/marginal-costing-meaning-and-features-cost-accounting/10533		
5. https://www.umeschandracollege.ac.in/pdf/study-material/accountancy/Budget-Budgetary-Control-Sem-IV.pdf		
SOURCE: National Digital Library of India		
Course Outcomes		K Level
CO1:	Have a good understanding of the applicability of financial statements for decision making	Up to K2
CO2:	Gain knowledge of preparation, analysis and interpretation of financial statements	Up to K3
CO3:	Prepare Fund flow statement and cash flow statement	Up to K4

CO4:	Familiarize the Marginal Costing technique	Up to K4
CO5:	Gain mastery over the preparation of Budget and Budgetary control	Up to K3

CO & PO Mapping:

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

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

LESSON PLAN

Unit	MANAGEMENT ACCOUNTING	Hrs	Pedagogy
I	Introduction and Financial statement	18	Lecture (PPT)
II	Ratio analysis	18	Lecture (PPT)
III	Fund flow Statement and Cash Flow Statement (AS3/IndAS7)	18	Lecture (PPT)
IV	Marginal Costing Technique	18	Lecture (PPT)
V	Budgeting and Budgetary Control	18	Lecture (PPT)

Course Designed by:

Dr. B. Kothai Nachiar, Assistant Professor & Dr. R. Ratheka, Assistant Professor

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

Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		Short Answers			
			No. of Questions	K - Level	No. of Questions	K - Level		
CI	CO1	Up to K2	2	K1,K2	1	K1	2(K2&K2)	1(K2)
AI	CO2	Up to K3	2	K1,K2	2	K2	2(K3&K3)	1(K3)
CI	CO3	Up to K4	2	K1,K2	1	K2	2(K2&K2)	1(K4)
AII	CO4	Up to K4	2	K1,K2	2	K1	2(K3&K3)	1(K3)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	2
		No. of Questions to be answered	4		3		2	1
		Marks for each question	1		2		5	10
		Total 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	60
	K2	2	4	10	10	26	52	
	K3	-	-	10	10	20	40	40
	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 K2	2	K1&K2	1	K1	2(K2&K2)	1(K2)
2	CO2	Up to K3	2	K1&K2	1	K2	2(K2&K2)	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(K3)
5	CO5	Up to K3	2	K1&K2	1	K2	2(K2&K2)	1(K3)
No. of Questions to be Asked			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30

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

Distribution of Marks with K Level

K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	2	-	-	7	5.83	50
K2	5	8	30	10	53	44.17	
K3	-	-	20	30	50	41.67	41.67
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

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



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

Course Name	CORPORATE ACCOUNTING – II			
Course Code	21UCOC62	L	P	C
Category	PART III - Core	6	-	4
Nature of course:	EMPLOYABILITY ✓	SKILL ORIENTED	ENTREPRENEURSHIP	
Course Objectives:				
<ol style="list-style-type: none"> 1. To teach Accounting Methods for Amalgamation. 2. To enable the students to understand the procedures of Accounting for Holding Companies. 3. To enable them to develop skills in the preparation of Accounting Statements for Banking Companies. 4. To impart knowledge on preparation of Annual Accounts for Insurance Companies 5. To understand the methods of Accounting for Electricity Companies. 				
Unit: I	Amalgamation, Absorption & Internal Reconstruction			18
Amalgamation – Meaning-Types of Amalgamation: Amalgamation in the nature of merger, Amalgamation in nature of purchase –Computation of Purchase Consideration – Absorption-Internal Reconstruction.				
Unit: II	Accounts of Holding Companies			18
Holding Company Accounts –Meaning and Definition of Holding Company and Subsidiary Company - Consolidation of Balance Sheet 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).				
Unit: III	Accounts of Banking Companies			18
Introduction– Rebate on Bills Discounted – Provision for Non-performing Assets - Preparation of Profit and Loss Account and Balance Sheet (New format only).				
Unit: IV	Accounts of Insurance Companies			18
Introduction – Life Insurance (Under IRDA Act 2000) - Annual Accounts for Life Insurance – Revenue Account – Valuation Balance Sheet – Balance Sheet - Accounts of General Insurance (Under IRDA Act 2000) – Fire Insurance – Marine Insurance - Preparation of Revenue Account, Profit and Loss Account, Profit and Loss Appropriation Account and Balance Sheet.				

Unit: V	Accounts of Electricity Companies	18
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– Replacement of assets (Excluding disposal of surplus).		
		Total Lecture Hours
		90
(80% of marks must be allotted to problem solving questions. 20% of marks must be allotted to Theory questions).		
Books for Study:		
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.		
Web Resources:		
1. 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		
Course Outcomes		K Level
CO1:	Able to understand and prepare the accounts for Amalgamated Companies.	Up To K2
CO2:	Consolidate and analyze the financial accounts of Holding and Subsidiary Companies.	Up To K4
CO3:	Estimate the profit and financial position of Banking Companies.	Up To K3
CO4:	Prepare the Annual accounts for Life Insurance & General Insurance Companies.	Up To K3
CO5:	Apply the principles of double account system to prepare final accounts for Electricity Companies.	Up To K3

CO & PO Mapping:

COS	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	3	2	2	3	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	CORPORATE ACCOUNTING II	Hrs	Pedagogy
I	Amalgamation, Absorption & Reconstruction	16	Lecture (PPT)
II	Accounts of Holding Companies	16	Lecture (PPT)
III	Accounts of Banking Companies	16	Lecture (PPT)
IV	Accounts of Insurance Companies	12	Lecture (PPT)
V	Accounts of Electricity companies	15	Lecture (PPT)

Course Designed by:

Dr. K.Bala Sathya, Assistant Professor &Dr. V.Devika, Assistant Professor

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

Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		Short Answers			
			No. of Questions	K - Level	No. of Questions	K – Level		
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)
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	60
	K2	2	4	10	10	26	52	
	K3	-	-	10	-	10	20	20
	K4	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100
CI A II	K1	2	2	-	-	4	8	80
	K2	2	4	20	10	36	72	
	K3	-	-	-	10	10	20	20
	K4	-	-	-	-	-	-	-
	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 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			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30

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

Distribution of Marks with K Level

K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	-	-	-	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

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



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

Course Name	PROJECT AND VIVA - VOCE				
Course Code	21UCOPR1	L	P	C	
Core	PART III – CORE	6	-	4	
NATURE OF COURSE:	EMPLOYABILITY	✓	SKILLORIENTED		ENTREPRENEURSHIP

On successful completion of this course, the students will be able to

1. Develop the ability of the students to prepare a project.
2. Give the practical exposure in the field of commerce and business
3. Identify and discuss the role and importance of research in the social sciences.
4. Identify and discuss the issues and concepts salient to the research process.
5. Identify and discuss the concepts and procedures of sampling, data collection, analysis and reporting.

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 1.5 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.

Internal

Presentation	}	40
Submission		

External

Project Report	}	60
Viva Voce		

Total - 100

Course Outcomes		K Level
On successful completion of this course, the students will be able to		
CO1:	Understand project characteristics and various stages of a project.	K2
CO2:	Know the key research concepts and issues.	K3
CO3:	Able to take Business Analysis	K4
CO4:	Analyze Market by taking business research	K4
CO5:	Able to take business decisions by taking research	K4

CO & PO Mapping:

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

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



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

Course Name	COMPANY LAW				
Course Code	21UCOE61	L	P	C	
Category	PART III - Elective Core - III	5	-	5	
Nature of course:	EMPLOYABILITY	✓	SKILL ORIENTED	ENTREPRENURSHIP	
Course Objectives:					
<ol style="list-style-type: none"> Understand the various clauses of Indian Companies Act-2013 Know the procedure of formation of a company and winding up of a company. Describe the borrowing powers of a company Know about the appointment and removal of directors. Develop an understanding of conducting of board and other meetings. 					
Unit: I	JOINT STOCK COMPANY				16
Meaning- Definition – Characteristics – Importance – Classification -Sole proprietorship vs. Joint Stock Companies – Partnership vs. Joint Stock Companies – Advantages and Disadvantages of Companies.					
Unit: II	FORMATION OF COMPANY				16
Meaning - Stages in Company Formation – Promotion – Incorporation - Capital Subscription - Commencement of Business. Conversion of a Private Company into a Public Company. Conversion of a Public Company into a Private Company.					
Unit: III	COMPANY DOCUMENTS				16
Memorandum of Association- Clauses in Memorandum of Association (Sec. 13) - Contents of Memorandum of Association - Articles of Association, Contents of Articles of Association, Comparison between Memorandum of Association and Articles of Association- Prospectus.					
Unit: IV	FINANCIAL STRUCTURE OF COMPANY				12
Capital Structure- Meaning & Definition of Share - Types of Shares - Share Certificate, Share Warrant. Meaning & Definition of Debentures - Types of Debentures – Difference between Shares and Debentures.					
Unit: V	MANAGEMENT AND ADMINISTRATION OF COMPANY				15
Directors – Appointment - Qualifications – Duties and responsibilities - Company Secretary – Appointment - Qualifications - Duties and responsibilities – Meetings - Kinds - Requisites of Valid Meeting.					
Total Lecture Hours					75
Books for Study:					

1. Elements of Company Law - N.D. Kapoor Sultan Chand & Sons Educational Publishers, New Delhi. 2018

Books for References:

1. A Manual of Business Laws - Dr. S.N. Maheshwari, Dr. S.K. Maheshwari, Himalaya Publishing House Mumbai/Delhi/Bangalore/ Nagpur Hyderabad. 2018.
2. Company Law - Agrawal Nair, Banerjee, Pragari Prakashan. Meerut - 25001. Company Law - Dr. Avtar Sing, Eastern Book Company. Lucknow 2018

Web Resources:

- [1.www.mca.gov.in](http://www.mca.gov.in)
[2.www.companyliquidator.gov.in](http://www.companyliquidator.gov.in)
[3.www.companyformationinindia.co.in](http://www.companyformationinindia.co.in)
[4. www.iepf.gov.in](http://www.iepf.gov.in)

SOURCE: National Digital Library of India

Course Outcomes		K Level
CO1:	Apply the fundamental concepts of product and brand development and management.	Up to K2
CO2:	Use the brand strategies framework to develop a brand	Up to K4
CO3:	Identify effective Brand marketing programs and strategies	Up to K3
CO4:	Examine the brand adoption practices and identify the factors influencing Decision for extension	Up to K2
CO5:	Describe the process and methods of measuring brand performance	Up to K3

CO & PO Mapping:

COS	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	3	2	2	3	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	COMPANY LAW	Hrs	Pedagogy
I	Joint Stock Company	16	Lecture (PPT)
II	Formation Of Company	16	Lecture (PPT)
III	Company Documents	16	Lecture (PPT)
IV	Financial Structure Of Company	12	Lecture (PPT)
V	Management And Administration Of Company	15	Lecture (PPT)

Course Designed by:

Dr. V. Geetha, Assistant Professor & Dr. V. Suresh Babu, 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 K2	2	K1,K2	1	K1	2(K2&K2)	1(K2)
	CO2	Up to K4	2	K1,K2	2	K2	2(K3&K3)	1(K4)
CI AII	CO3	Up to K3	2	K1,K2	1	K1	2(K2&K2)	1(K3)
	CO4	Up to K2	2	K1,K2	2	K2	2(K2&K2)	1(K2)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	2
		No. of Questions to be answered	4		3		2	1
		Marks for each question	1		2		5	10
		Total 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	60
	K2	2	4	10	10	26	52	
	K3	-	-	10	-	10	20	20
	K4	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100
CIA II	K1	2	2	-	-	4	8	80
	K2	2	4	20	10	36	72	
	K3	-	-	-	10	10	20	20
	K4	-	-	-	-	-	-	-
	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 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 K2	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			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30
(Figures in parenthesis denotes, questions should be asked with the given K level)								

Distribution of Marks with K Level

K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	-	-	-	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

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



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

Course Name	INVESTMENT MANAGEMENT				
Course Code	21UCOE62	L	P	C	
Category	PART III – CORE ELECTIVE – III	5	-	5	
Nature of course:	EMPLOYABILITY	✓	SKILL ORIENTED	ENTREPRENEURSHIP	
Course Objectives:					
<ol style="list-style-type: none"> 1. Develop a basic understanding of the investments field and investment environment 2. To provide an overview of the investment alternatives available in the market 3. To develop knowledge about the risk, return and Portfolio analysis 4. Exhibit the capacity to construct portfolios and arrive at optimal portfolios 5. Comprehend the functionalities of the securities market and its components 					
Unit: I	INTRODUCTION TO INVESTMENT				17
Meaning- Investment vs. Speculation and Gambling – Importance of Investment Factors favorable for Investment – Investment Process - Investment alternatives – Investor classification – Bonds – Preference – Equity – Government securities – Insurance – Mutual funds – Banks- provident fund – Post Office – Company deposits.					
Unit: II	RISK AND RETURNS				15
Risk- Risk and Uncertainty-Meaning of Risk-Cause of Risk –Factors responsible for Causing Internal risks in Investments- Classification of Risk – Systematic Risk - Unsystematic Risk-Measurement of Return and Risk.					
Unit: III	SECURITIES ANALYSIS				13
Security Analysis- Fundamental Analysis-Economic, Industry and Company Analysis-Technical Analysis – Dow Theory- Types of Charts- Importance chart pattern-Random walk theory –Efficient market analysis.					
Unit: IV	PORTFOLIO ANALYSIS				15
Traditional vs. Modern portfolio analysis – Rationale of diversification of investments – Markowitz theory - Sharpe’s model. Portfolio selection – Diversification – Optional Portfolio – Efficient frontier and Portfolio selection – Internal Diversification – Capital Market theory – Internal diversification,					

Mutual fund – features- classification.		
Unit: V	PORTFOLIO REVISION	15
Techniques of portfolio revision – Formula plans – Rules for formula plans- Constant rupee value plan – Constant ratio plan- Variable ratio plan – Modifications of formula plans – Rupee cost average – Performance measurements of Managed Portfolios: Classification of Investment companies – Management performance evaluation sharpes index, Treynors – index, Jensen index- Mutual fund performance.		
	Total Lecture Hours	75
BOOKS FOR STUDY:		
1. Preethi singh, Investment Management, Himalaya Publishing House, 18 th edition, 2013.		
BOOKS FOR REFERENCES		
1. Bhalla V.K., Portfolio Analysis and Management, S. Chand Co., Ltd., 19 th revised Edition 2014.		
2. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing house, 2 nd edition 2009.		
Web Resources		
www.nerdwallet.com		
www.cleartax.in		
www.valueresearchonline.com		
www.googlesir.com		
EXPECTED COURSE OUTCOME		K Level
CO1:	Evaluate the Investment Process and Investment alternatives	Up To K3
CO2:	Analyze the risk and return in investment	Up To K2
CO3:	Analyze the efficient Market theory	Up To K3
CO4:	Evaluate the Portfolio analysis and Portfolio selection	Up To K4
CO5:	Learn Knowledge of Performance measurements of managed Portfolios	Up To K4

CO & PO Mappings:

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

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

LESSON PLAN

UNIT	Investment Management	Hrs	Pedagogy
I	Investment:-	17	L / PPT
II	Risk and Returns:	15	L/Chalk & Talk
III	Fundamental analysis:	13	L/PPT
IV	Portfolio analysis	15	L / PPT
V	Portfolio revision	15	L/PPT

Course Designed by:

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

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

Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		Short Answers			
			No. of Questions	K – Level	No. of Questions	K - Level		
CI	CO1	Up to K3	2	K1,K2	1	K1	2(K2&K2)	1(K3)
AI	CO2	Up to K2	2	K1,K2	2	K2	2(K2&K2)	1(K2)
CI	CO3	Up to K3	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)
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	20	10	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	MCQs		Short Answers		Section C (Either / or Choice)	Section D (Open Choice)
			No. of Questions	K – Level	No. of Question	K - Level		
1	CO1	Up to K3	2	K1&K2	1	K2	2(K2&K2)	1(K3)
2	CO2	Up to K2	2	K1&K2	1	K2	2(K2&K2)	1(K2)
3	CO3	Up to K3	2	K1&K2	1	K2	2(K2&K2)	1(K3)
4	CO4	Up to K4	2	K1&K2	1	K2	2(K3&K3)	1(K4)
5	CO5	Up to K3	2	K1&K2	1	K2	2(K3&K3)	1(K4)
No. of Questions to be Asked			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30
(Figures in parenthesis denotes, questions should be asked with the given K level)								

Distribution of Marks with K Level

K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	-	-	-	5	4.17	50
K2	5	10	30	10	55	45.83	
K3	-	-	20	20	40	33.33	33.33
K4	-	-	-	20	20	16.67	16.67
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

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



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

Course Name	BRAND MANAGEMENT				
Course Code	21UCOE63	L	P	C	
Category	PART III – ELECTIVE – II	5	-	5	
Nature of course:	EMPLOYABILITY	✓	SKILL ORIENTED	ENTREPRENEURSHIP	
Course Objectives:					
<ol style="list-style-type: none"> 1. Define the main concepts and explain the purpose of branding. 2. To understand the methods of managing brands and strategies for brand management 3. Familiarize the different concepts of Brand Marketing Programs 4. To Increase the understanding of Brand Extension 5. Describe the process and methods of brand management, including how to establish brand identity and build brand equity. 					
Unit: I	BRAND – INTRODUCTION				16
Introduction – Definitions –Brand vs. Product – History of Branding - Branding Concepts – Functions, Significance, Types, Levels of Brands – Branding Challenges and Opportunities – Branding of Commodities, Business to Business; Marketing of brands in recession - Case Studies.					
Unit: II	BRAND STRATEGIES				16
Strategic Brand Management – meaning, process; Developing a Brand Strategy – Customer based brand equity, Sources of brand equity, Identifying and establishing brand positioning, Guidelines for Positioning, Brand Mantra; Brand Resonance and the brand value chain, Brand Building – Meaning, Steps; Brand Salience, Performance, Imagery, Judgments, Feelings, Resonance; Brand Value Chain – Value Stages, Implications - Case Studies.					
Unit: III	BRAND MARKETING PROGRAMS				16
Choosing Brand Elements – Criteria, Options and Tactics; - Designing Marketing Programs – Integrating marketing, Product Strategy, Pricing Strategy, Channel Strategy; Integrating Marketing Communications – Meaning, New Media Environment, Marketing Communication Options; Brand Amplifiers; Developing Integrated marketing Communication Programs; Leveraging – Meaning, Conceptualizing the Leveraging Process - Case Studies.					
Unit: IV	BRAND EXTENSION				12
Brand Extension – Meaning, Advantages, and Disadvantages – Factors influencing for Brand Extension – Consumers Evaluation of Brand Practices – Evaluating Brand Extension Opportunities					

– Extension Guidelines Based on Academic Research – Reinforcing and Revitalizing Brands – Rebranding – Case Studies.		
Unit: V	MEASURING BRAND PERFORMANCE	15
Brand Performance – Meaning; Methods of Measuring Brand Performance – Conducting Brand Audits; Brand Inventory, Brand Exploratory, Brand Positioning and Supporting Marketing Program; Designing Brand Tracking Studies; Establishing a Brand Equity management System. Case Studies.		
Total Lecture Hours		75
Books for Study:		
1. Kevin Lane Keller, Ambi M. G. Parameshwaran, Isaac Jacob, Strategic Brand Management: Building, Measuring and Managing, Pearson India (2018)		
Books for References:		
1. K. Sasikumar & K.S. Chandrasekar, “Brand Management Practices – Issues and Trends”, Himalaya Publishing House, 2015		
2. Mahim Sagar, Deepali Singh, D.P. Agrawal, Achintya Gupta, “Brand Management”, Ane Books Pvt. Ltd., 2009		
Web Resources:		
1. http://ndl.iitkgp.ac.in/document/QUFaeXV6Um80MWE2ampEOTNJZEIGT2ZpN0JFU0xITjl0eHZRZEtOSWdKaDRMLzNkbjNraEFWL1JGNnl4YnlWbw		
2. http://ndl.iitkgp.ac.in/document/QUFaeXV6Um80MWE2ampEOTNJZEIGQnMydHIMYTdJMGVVTIIZWhqSXRRZGdvRUUp5OTFaREVsWU40dVR5RXhGNg		
3. http://ndl.iitkgp.ac.in/document/QUFaeXV6Um80MWE2ampEOTNJZEIGSDBaVIRpbVZOVFVo dUZCdXF1RUt0T2hxaTJWYWgxV2VYVNCQW1PU1dqBQ		
4. http://ndl.iitkgp.ac.in/document/QUFaeXV6Um80MWE2ampEOTNJZEIGSDUxMC9KbWdVT3FiVnJ0VzlZakNZYVhvaU1XNkQ0VIQ3U2dNc0ZETCtNUw		
5. http://ndl.iitkgp.ac.in/document/QUFaeXV6Um80MWE2ampEOTNJZEIGQ0RkQndvMENLR3ZYSG96OC9YSVUwa1N6c2FHTysrU3FFYIVUaTdHek5INQ		
6. http://ndl.iitkgp.ac.in/document/ckQ0ZmRYZDExNjJNWWxwWUF0S2o5UT09		
SOURCE: National Digital Library of India		
Course Outcomes		K Level
CO1:	Apply the fundamental concepts of product and brand development and management.	Up to K2
CO2:	Use the brand strategies framework to develop a brand	Up to K4
CO3:	Identify effective Brand marketing programs and strategies	Up to K3
CO4:	Examine the brand adoption practices and identify the factors influencing Decision for extension	Up to K2

CO5:	Describe the process and methods of measuring brand performance	Up to K3
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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	BRAND MANAGEMENT	Hrs	Pedagogy
I	Brand - Introduction	16	Lecture (PPT) & Case Study Discussion
II	Brand Strategies	16	Lecture (PPT) & Case Study Discussion
III	Brand Marketing Programs	16	Lecture (PPT) & Case Study Discussion
IV	Brand Extension	12	Lecture (PPT) & Case Study Discussion
V	Brand Performance	15	Lecture (PPT) & Case Study Discussion

Course Designed by:

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

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

Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		Short Answers			
			No. of Questions	K – Level	No. of Questions	K - Level		
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 K2	2	K1,K2	2	K2	2(K2&K2)	1(K2)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	2
		No. of Questions to be answered	4		3		2	1
		Marks for each question	1		2		5	10
		Total 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	60
	K2	2	4	10	10	26	52	
	K3	-	-	10	-	10	20	20
	K4	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100
CI A II	K1	2	2	-	-	4	8	80
	K2	2	4	20	10	36	72	
	K3	-	-	-	10	10	20	20
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

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

Distribution of Marks with K Level

K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	-	-	-	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

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



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

Course Name	ORGANIZATIONAL BEHAVIOUR				
Course Code	21UCOE64	L	P	C	
Category	PART III - Core Elective – IV	5	-	5	
Nature of course:	EMPLOYABILITY ✓	SKILL ORIENTED		ENTREPRENURSHIP	
Course Objectives:					
COURSE OBJECTIVES:					
<ol style="list-style-type: none"> 1. To learn the basic concepts of Organizational Behaviour and its applications in contemporary organizations. 2. To understand how individual, groups and structure have impacts on the organizational effectiveness and efficiency. 3. To appreciate the theories and models of organizations in the workplace. 4. To creatively and innovatively engage in solving organizational challenges. 5. To learn and appreciate different cultures and diversity in the workplace. 					
Unit: I	Introduction to Organizational Behaviour				16
Meaning - Scope - Organizational Theory, Organizational Psychology and Human Resource Management, Characteristics - Importance– Determinants of O.B – Models of O.B.-Organizational behavior process					
Unit: II	Individual Behaviour and Attitude				12
Introduction – Personal factors – Environmental factors – Psychological factors – organizational factors – Behavioural models – Attitude –Types of attitudes – Perception – Factors influencing the perception process – Personality – Determinants of personality					
Unit: III	Group Dynamics and Conflict:				16
Meaning – Nature – Functions of Groups – Types of Groups – Importance of informal groups – Formal groups vs. Informal groups – Group Dynamics – Characteristics –Theories of Group Formation – Group Behaviour - Group Cohesiveness – Factors Influencing Group Cohesiveness.					
Conflict – Nature – Dysfunction – Levels of Conflict – Individual, Group and Organization – Conflict Handling Strategies.					
Unit: IV	Motivation and Morale				16
Introduction – Meaning – Features – Need and Importance – Motivational Theories – Maslow’s Need Hierarchy Theory – Herzberg’s Two Factor theory – Theory of X and Y.					

Morale – Definition– Characteristics – Measures to improve morale.		
Unit: V	Organizational Change and Stress Management	15
Introduction - Features of change – Types of change – Reasons for resistance to change – Benefits of resistance to change – Process Model of Change. Stress – Meaning – Characteristics of stress – Types of stress - Causes of stress – Stress management strategies.		
		Total Lecture Hours
		75
Books for Study:		
<i>Shashi K. Gupta & Rosy Joshi, Organizational Behaviour, Kalyani Publishers, Chennai. - 2016</i>		
Books for References:		
1. P. Srirenganayaki, <i>Principles of Management</i> , Charulatha Publications, Chennai. 2018		
2. T. Ramasamy, <i>Principles of Management</i> , Himalaya Publishing House, Mumbai 2015		
Web Resources:		
1. https://www.slideshare.net/rajasshrie1/chapter-1-ob-38248150		
2. https://saylordotorg.github.io/text_organizational-behavior-v1.1/s08-individual-attitudes-and-behav.html		
3. https://www.yourarticlelibrary.com/management/group-dynamics-its-characteristics-stages-types-and-other-details-management/5363		
4. https://www.slideshare.net/shilpipanchal2/organisational-change-stress-management		
5. https://cmoe.com/blog/how-to-improve-employee-morale-and-motivation/		
SOURCE: National Digital Library of India		
Course Outcomes		K Level
CO1:	Gain knowledge on basic aspects of organizational behaviour in current scenario	Up to K2
CO2:	Understanding the impact of personal and environmental factors influence on personality	Up to K3
CO3:	Adopt with different groups in real time situation	Up to K3
CO4:	Becoming an efficient leader and apply the relevant skills.	Up to K3
CO5:	Describe the process and methods of measuring brand performance	Up to K4

CO & PO Mapping:

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

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

LESSON PLAN

Unit	Organizational Behaviour	Hrs	Pedagogy
I	Introduction to Organizational Behaviour	15	Lecture (PPT)
II	Individual Behaviour and attitude	15	Lecture (PPT)
III	Group Dynamics and Conflict:	15	Lecture (PPT)
IV	Motivation, Morale and Leadership	15	Lecture (PPT)
V	Organizational Change and Stress Management	15	Lecture (PPT)

Course Designed by:

Dr. R. Kothai Nachiar, Assistant Professor & **Dr. G. Sai Mohana**, 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 K2	2	K1,K2	1	K1	2(K2&K2)	1(K2)
AI	CO2	Up to K3	2	K1,K2	2	K2	2(K3&K3)	1(K3)
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(K3&K3)	1(K3)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	2
		No. of Questions to be answered	4		3		2	1
		Marks for each question	1		2		5	10
		Total 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	60
	K2	2	4	10	10	26	52	
	K3	-	-	10	10	10	20	20
	K4	-	-	-	-	10	20	20
	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	20	30	60	60
	K4	-	-	-	-	-	-	-
	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 K2	2	K1&K2	1	K1	2(K2&K2)	1(K2)
2	CO2	Up to K3	2	K1&K2	1	K2	2(K3&K3)	1(K3)
3	CO3	Up to K3	2	K1&K2	1	K2	2(K2&K2)	1(K3)
4	CO4	Up to K3	2	K1&K2	1	K2	2(K3&K3)	1(K3)
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)	Consolidated %
K1	5	2	-	-	7	5.83	58.33
K2	5	8	30	20	63	52.50	
K3	-	-	20	30	50	41.67	41.67
K4	-	-	-	-	-	-	
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

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



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

Course Name	HUMAN RESOURCE MANAGEMENT				
Course Code	21UCOE65	L	P	C	
Category	PART III – CORE ELECTIVE – IV	5	-	5	
Nature of course:	EMPLOYABILITY ✓	SKILL ORIENTED		ENTREPRENURSHIP	
Course Objectives:					
<ol style="list-style-type: none"> 1. To develop an understanding about the functions of HRM. 2. To distinguish between Recruitment and Selection. 3. To relate the various stages in Training cycle. 4. To develop an understanding about basics of compensation management and Performance appraisal. 5. To discuss about managing employee relations. 					
Unit: I	INTRODUCTION TO HUMAN RESOURCE MANAGEMENT				15
HRM Concept and Functions, Role, Status and competencies of HR Manager -HR Policies - Emerging Challenges of Human Resource Management - Workforce diversity; Empowerment - Human Resource Information System.					
Unit: II	ACQUISITION OF HUMAN RESOURCE				15
Human Resource Planning- Quantitative and Qualitative Dimensions – job analysis – job description and job specification - Recruitment and Selection –Meaning – Process of Recruitment – sources and techniques of Recruitment –Meaning and Process of Selection – Selection Tests And Interviews – placement, induction, socialization and Retention.					
Unit: III	TRAINING AND DEVELOPMENT				15
Training – Meaning - Identifying Training Needs - Designing Training Programmes – Methods of training – On the Job Training – Off the Job Training – Evaluating Training Effectiveness - Management Development – Methods - Career Development.					
Unit: IV	PERFORMANCE APPRAISAL				15
Nature, objectives and importance - Modern Methods - Management by objectives, 360 degree feedback, Behaviorally anchored rating scale (BARS), Psychological appraisal, Assessment center and techniques of performance appraisal - Problems in Performance Appraisal –Essentials of Effective Appraisal System					
Unit: V	COMPENSATION AND WELFARE MEASURES				15
Compensation - Concept and policies- wage and Salary administration -Methods of wage payments and incentive plans - Fringe benefits – Performance linked compensation - Employee health,					

welfare and safety social security –Employer and Employee relations- Grievance handling and Redressal.

Total Lecture Hours **75**

Book for Study:

1. K. Aswathappa Human Resource Management Text and Cases: Tata McGraw Hill, New Delhi. (2016)

Books for References:

1. Prasad L.M., Human Resource Management, 2nd edition, Sultan Chand, New Delhi, 2016.
2. Personnel Management & Industrial Relations – Tripathi & Reddy, Himalaya Publishing house, Chennai, 2018.

Web Resources:

Web Resources

1. https://www.academia.edu/31368081/E_BOOK_ON_HUMAN_RESOURCE_MANAGEMENT_HRM_pdf
2. <https://bookboon.com/en/hrm-ebooks>

Course Outcomes		K Level
CO1:	Gain basic understanding of Human Resource Management and its essential role in contemporary organizations.	Up to K2
CO2:	Develop an understanding of the role of Human Resource Management in the organization strategic planning	Up to K2
CO3:	Gaining the benefits of training and development to the employees of an organization with a view to attaining goals of the organization.	Up to K3
CO4:	Gaining basic knowledge of assessing and techniques of performance appraisal and Understanding the concepts of job rotation.	Up to K3
CO5:	To familiarize students with the Human Resources management involving planning, placement and training, significance of performance appraisal and methods of compensation.	Up to K3

CO & PO Mapping:

COS	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	3	2	2	3	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	HUMAN RESOURCE DEVELOPMENT	Hrs	Pedagogy
I	Human Resource Management - Introduction	15	Lecture (PPT)
II	Acquisition of Human Resource	15	Lecture (PPT)
III	Training and Development	15	Lecture (PPT)
IV	Performance Appraisal	15	Lecture (PPT)
V	Compensation and Maintenance	15	Lecture (PPT)

Course Designed by:

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

Learning Outcome Based Education & Assessment (LOBE) Formative Examination - Blue Print Articulation Mapping – K Levels with Course Outcomes (COs)								
Internals	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 K2	2	K1,K2	1	K1	2(K2&K2)	1(K2)
	CO2	Up to K2	2	K1,K2	2	K2	2(K2&K2)	1(K2)
CIA II	CO3	Up to K3	2	K1,K2	1	K1	2(K3&K3)	1(K3)
	CO4	Up to K3	2	K1,K2	2	K2	2(K3&K3)	1(K3)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	2
		No. of Questions to be answered	4		3		2	1
		Marks for each question	1		2		5	10
		Total 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	100
	K2	2	4	20	20	46	92	
	K3	-	-	-	-	-	-	-
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CIA II	K1	2	2	-	-	4	8	20
	K2	2	4	-	-	6	12	
	K3	-	-	20	20	40	80	80
	K4	-	-	-	-	-	-	-
	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 K2	2	K1&K2	1	K2	2(K2&K2)	1(K2)
2	CO2	Up to K2	2	K1&K2	1	K2	2(K2&K2)	1(K2)
3	CO3	Up to K3	2	K1&K2	1	K2	2(K3&K3)	1(K3)
4	CO4	Up to K3	2	K1&K2	1	K2	2(K2&K2)	1(K3)
5	CO5	Up to K4	2	K1&K2	1	K2	2(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)	Consolidated %
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

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



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

Course Name	INTERNATIONAL TRADE				
Course Code	21UCOE66	L	P	C	
Category	PART III – ELECTIVE-IV	5	-	5	
Nature of course	EMPLOYABILITY	✓	SKILL ORIENTED	ENTREPRENEURSHIP	
Course Objectives:					
<ol style="list-style-type: none"> 1. To understand the scope and significance of theories of international trade 2. To gain conceptual clarity of the theoretical aspects, foundations and principles of International Economics. 3. To examine the broad pattern of changes in the arena of International Economic Policy and the evolving Global Economic environment. 4. To comprehend the complexities of theories, problems and policies in International Economics. 5. To gain fundamental exposure to the role, structure and functioning of international institutions/organizations 					
Unit: I	INTRODUCTION TO INTERNATIONAL TRADE				15
International Trade – Meaning and Benefits - Features of International Trade- Difference between Internal & International Trade – Theories of International Trade: Absolute and Comparative Cost Advantage Theories – Modern Theories of International Trade: –Barriers to International Trade.					
Unit: II	EXPORT AND IMPORT FINANCE				15
Export and Import Finance - Meaning – Definition, Institutional support to EXIM- Types of International Monetary System: Commodity Money –Commodity based money –Fiat money - International Monetary fund – Objectives- functions of I.M.F.					
Unit: III	EXPORT IMPORT DOCUMENTATION				15
Export Trade Documents - Needs-Commercial Documents : Invoice- Bill of Lading -Bill of Exchange - Certificate of origin-Consular Invoice- Mate’s Receipt- GR Form -Risk Covering Document: Insurance Policy- Insurance Cover Note- Import Documents- Transport Documents- Bill of Entry- Certificate of Inspection- Freight Declaration.					
Unit: IV	EXPORT PROMOTION SCHEMES				15
Export promotion schemes - Government Organizations Promoting Exports – Export Incentive: Duty Exemption – IT Concession – Marketing Assistance – EPCG- DEPB – Advance License - Indian Export Schemes.					
Unit: V	BALANCE OF PAYMENT				15
Concepts- Components and Significance of Balance of Trade- Difference of disequilibrium and Equilibrium					

Concept- Balance of Current Account and Balance of Payments Disequilibrium in BOP - Adjustments for equilibrium in BOP - Exchange Rate Theories: Gold Standard- Mint Parity- Purchasing Power Parity and Interest Rate theories - Determinants of Exchange Rate - Economics of Fixed and Floating Rate systems.

Total Lecture Hours **90**

Books for Study:

2. Dr. S. Sankaran, International Trade - Margham Publications, Chennai -600 017. 2020

Books for References:

1. Franchis Cherunilam, “International Trade and Export Management”, Himalaya Publishing House, Mumbai 2020.

2. Jeevanandam.C, International Trade Policy, Practices, Procedures & Documentation, Sultan Chand and Sons, New Delhi, 2018.

Web Resources:

1. <https://www.imf.org/en/Publications/fandd/issues/Series/Back-to-Basics/Trade>

2. <https://www.trade.gov/>

Course Outcomes		K Level
CO1:	Ascertain the impact of trade blocks on international business.	Up to K2
CO2:	Assess the consequences of international trade barriers on international business	Up to K4
CO3:	Determine equilibrium in balance of payments and causes of disequilibrium.	Up to K4
CO4:	Capacity to prepare the relevant documents needed in International Trade.	Up to K4
CO5:	Understand the purpose of creation of international financial institutions and financial and trade support rendered by such institutions.	Up to K3

CO & PO Mapping:

COS	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	3	2	2	3	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	INTERNATIONAL TRADE	Hrs	Pedagogy
I	INTRODUCTION TO INTERNATIONAL TRADE	18	Lecture (PPT)
II	EXPORT AND IMPORT FINANCE	18	Lecture (PPT)
III	EXPORT IMPORT DOCUMENTATION	18	Lecture (PPT)
IV	EXPORT PROMOTION SCHEMES	18	Lecture (PPT)
V	BALANCE OF PAYMENT	18	Lecture (PPT)

Course Designed by:

Dr. V. Geetha, Assistant Professor & Dr. B. Kothai Nachiar, Assistant Professor

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

Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		Short Answers			
			No. of Questions	K - Level	No. of Questions	K - Level		
CI	CO1	Up to K2	2	K1,K2	1	K2	2(K2&K2)	1(K2)
AI	CO2	Up to K4	2	K1,K2	2	K2	2(K3&K3)	1(K4)
CI	CO3	Up to K4	2	K1,K2	1	K2	2(K3&K3)	1(K4)
AII	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	20
	K4	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100
CIA II	K1	2	-	-	-	2	4	60
	K2	2	6	20	-	28	56	
	K3	-	-	-	-	-	-	-
	K4	-	-	-	20	20	40	40
	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 K2	2	K1&K2	1	K2	2(K2&K2)	1(K2)
2	CO2	Up to K3	2	K1&K2	1	K2	2(K3&K3)	1(K3)
3	CO3	Up to K3	2	K1&K2	1	K2	2(K3&K3)	1(K3)
4	CO4	Up to K3	2	K1&K2	1	K2	2(K3&K3)	1(K3)
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)	Consolidated %
K1	5	-	-	-	5	4.17	33.34
K2	5	10	10	10	35	29.17	
K3	-	-	40	30	70	58.33	58.33
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

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



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

Course Name	SOFT SKILL			
Course Code	21UCOS61	L	P	C
Core	PART IV - SKILL BASED	2	-	2
NATURE OF COURSE:	EMPLOYBILITY	SKILLORIENTED	✓	ENTREPRENEURSHIP
COURSE OBJECTIVES				
<ol style="list-style-type: none"> 1. To gain knowledge on concept of soft skill and its attributes 2. To understand the concept of body language Team building and group discussion 3. To develop effective communication skills (spoken and written). 4. To develop effective presentation skills. 5. Conduct effective business correspondence by problem solving and Decision making skills. 				
Unit: I	INTRODUCTION TO SOFT SKILL			
Meaning - types of soft skill -Importance of soft skill - difference between a soft skill and a hard - How to improve soft skill.				6
Unit: II	GOAL SETTING			
Meaning of goal and goal setting – short, medium and long term goals – importance of goal setting – steps for goal setting				6
Unit: III	COMMUNICATION			
Communication – Meaning – Features – Kinds – Body Language – Interview Skills – Group Discussion				6
Unit: IV	PROBLEM SOLVING AND DECISION MAKING SKILL			
Meaning – Need for problem solving – skills for problem solving – Process of and methods of problem Solving				6
Unit: V	STRESS MANAGEMENT			
Stress – Meaning – Causes – Types – Recognizing stress –acknowledging stress, Common signs of stress-Tackling the problem.				6
Total Lecture Hours				30
Books for Study:				
1. Soft Skills ,K.Alex ,S.Chanda and company Pvt ltd ,New Delhi ,2018.				
Books For References:				
1.Soft Skills and Personality Development, K.S Antonysamy & Joseph Chandra, MJP Publishers, 2017				

2. Soft Skills, S.Hariharan, N.Sundararajan & S.P Shanmugapriya, MJP Publishers, 2017

EXPECTED COURSE OUTCOME		K Level
CO1:	Effectively communicate through verbal/oral communication	K2
CO2:	Improve the listening skills Write precise briefs or reports and technical documents	K3
CO3:	Actively participate in group discussion / meetings / interviews and prepare & deliver presentations	K3
CO4:	Become more effective individual through goal/target setting, self motivation and practicing creative thinking.	K3
CO5:	Function effectively in multi-disciplinary and heterogeneous teams through the knowledge of team work, Inter-personal relationships, conflict management and leadership quality.	K3

CO & PO Mapping:

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

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

LESSON PLAN

Unit	SOFT SKILL	Hrs	Pedagogy
I	INTRODUCTION TO SOFT SKILL	6	Lecture (PPT)
II	GOAL SETTING	6	Lecture (PPT)
III	COMMUNICATION	6	Lecture (PPT)
IV	PROBLEM SOLVING AND DECISION MAKING SKILL	6	Lecture (PPT)
V	STRESS MANAGEMENT	6	Lecture (PPT)

Course Designed by:

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