# B.COM., CA

# Syllabus

## **Program Code: UCC**

**2023 - Onwards** 



## MANNAR THIRUMALAI NAICKER COLLEGE

(AUTONOMOUS)

Re-accredited with "A<sup>+</sup>" Grade by NAAC PASUMALAI, MADURAI – 625 004

## MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS), MADURAI – 625 004

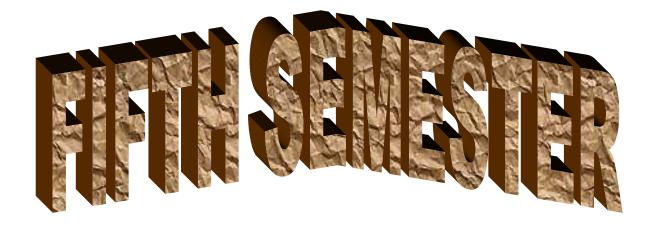
### COMMERCE WITH COMPUTER APPLICATIONS CURRICULUM

(For the students admitted from the academic year 2023-2024 onwards)

Course Code	Title of the Course	Hrs	Credits	Maxi	imum Marks		
Course Coue	Title of the Course	шѕ	Credits	Int	Ext	Total	
	FIRST SEMESTER						
Part – I	Tamil / Hindi Course						
23UTAGT11	தமிழ் இலக்கிய வரலாறு - I						
/	1	6	3	25	75	100	
23UHIGH11	Hindi Ka Samanya Gyan Aur Nibandh						
Part – II	English						
23UENGE11	General English - I	6	3	25	<b>7</b> 5	100	
Part - III	Core Courses						
23UCCCC11	Financial Accounting - I	5	5	25	75	100	
23UCCCC12	Principles of Management	5	5	25	75	100	
Part - III	Elective Course						
23UCCEC11	Programming in C and Lab	4	3	25	75	100	
Part IV	Non Major Elective						
23UCCNM11	Principles of Accounting	nciples of Accounting 2 2				100	
Part IV	Foundation Course						
23UCCFC11	Fundamentals of Commerce	2	2	25	75	100	
	Total	30	23	175	525	700	
	SECOND SEMESTER	R					
Part – I	Tamil / Hindi Course						
23UTAGT21	தமிழ் இலக்கிய வரலாறு – II						
1	1	6	3	25	75	100	
23UHIGH21	Katha Sahitya Aur Vyakaran						
Part – II	English						
23UENGE21	General English - II	6	3	25	75	100	
Part - III	Core Courses						
23UCCCC21	Financial Accounting - II	5	5	25	75	100	
23UCCCC22	Business Law	5	5	25	75	100	
Part - III	<b>Elective Course</b>						
23UCCEC21	Programming with C++	4	3	25	75	100	
Part IV	Non Major Elective						
23UCCNM21	Practical Banking	2	2	25	75	100	
Part IV	Skill Enhancement course						
23UCCSC21	Brand Management	2	2	25	75	100	
	Total	30	23	175	525	700	

<b>Course Code</b>	Title of the Course	Hrs	Credits	Maximum Marks		
Course Coue	The of the Course	1113	Cituits	Int	Ext	Total
	THIRD SEMESTER					
Part – I	Tamil / Hindi course					
23UTAGT31	தமிழக வரலாறும் பண்பாடும் /	6	3	25	75	100
23UHIGH31	Patra Lekhan Aur Paribhashik Shabdavali					
Part – II	English					
23UENGE31	General English - III	6	3	25	75	100
Part - III	Core courses					
23UCCCC31	Corporate Accounting I	5	5	25	75	100
23UCCCC32	Company Law	5	5	25	75	100
Part - III	Elective course					
23UCCEC31	Visual Basic	4	3	25	75	100
Part - IV	Skill Based courses					
23UCCSP31	Basic Concepts of Spread Sheet - Lab	1	1	25	75	100
23UCCSP32	Visual Basic - Lab	2	2	25	75	100
Part - IV	Mandatory course					
23UEVSG41	Environmental Studies	1	-	-	-	-
	Total	30	22	175	525	700
	FOURTH SEMESTE	R				
Part – I	Tamil / Hindi course					
23UTAGT41	தமிழும் அறிவியலும்					
/	தமழும் அற்னம்தும்	6	3	25	75	100
23UHIGH41	Hindi Bhasha Aur Computer					
Part – II	English					
23UENGE41	General English - IV	6	3	25	75	100
Part - III	Core courses			20	70	100
23UCCCC41	Corporate Accounting II	5	5	25	75	100
23UCCCC42	Principles of Marketing	5	5	25	75	100
Part - III	Elective course					100
23UCCEC41	Java Programming	4	3	25	75	100
Part - IV	Skill Based courses	-		20	70	100
23UCCSP41	Java Programming - Lab	2	2	25	75	100
23UCCSP42	Multimedia and its Applications - Lab	1	1	<b>25</b>	75	100
Part - IV	Mandatory course	-		20	1.5	100
23UEVSG41	Environmental Studies	1	2	25	75	100
230L V30+1	Total	30	24	200	600	800
	Total	30	47	400	000	800

Carres Cada	Title of the Course	II	Cred	Max	ximum Ma	arks
Course Code	Title of the Course	Hrs	its	Int	Ext	Total
	FIFTH SEMESTE	R				
Part - III	Core courses					
23UCCCC51	Cost Accounting - I	5	4	25	<b>7</b> 5	100
23UCCCC52	Banking Law and Practice	5	4	25	75	100
23UCCCC53	Income Tax Law and Practice - I	5	4	25	75	100
Part - III	Core project					
23UCCPR51	Project with Viva - Voce	5	4	25	75	100
Part - III	Elective courses - I					
23UCCEC51	Object Oriented Programming in C++/	_	_	<b>^-</b>		100
23UCCEC52	Introduction to Oracle and SQL File	4	3	25	75	100
Part - III	Elective courses - II					
23UCCEC53	Mobile Computing	_	_	<b>^-</b>		100
23UCCEC54	Management Information Systems	4	3	25	75	100
Part - IV	Mandatory course					
23UVLEG51	Value Education	2	2	25	75	100
23UCCIN51	Internship Report	-	2	25	75	100
	Total	30	26	200	600	800
	SIXTH SEMESTE					
Part - III	Core courses					
23UCCCC61	Cost Accounting - II	6	4	25	75	100
23UCCCC62	Management Accounting	6	4	25	75	100
23UCCCC63	Income Tax Law and Practice - II	6	4	25	75	100
Part - III	Elective courses - I					
23UCCEC61	PHP Programming	_				100
23UCCEC62	Web Design	5	3	25	75	100
Part - III	Elective courses - II					
23UCCEC63	Cryptography and network security	_				
23UCCEC64	Introduction to ERP	5	4	25	75	100
Part - IV	Skill course					
23UCCSC61	General awareness for Competitive Examination	2	2	25	75	100
Part - V	Extension activities					
23UNCET61,						
23UNSET61,						
23UPEET61,	NOC NOC DE L'EL C					
23URRET61,	N.C.C, N.S.S, Physical Education,		.	0=		100
23UYRET61,	R.R.C, Y.R.C, Health and Fitness Club,	-	1	25	75	100
23UHFET61,	ECO Club & Human Rights Club					
23UEOET61 &						
23UHRET61						
	Total	30	22	175	525	700
	Grand total	180	140	1100	3300	4400





# PG DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	Cost Accounting - I			
Course Code	23UCCCC51	L	P	C
Category	Core	5	-	4

#### **COURSE OBJECTIVES:**

- > To understand the various concepts of cost accounting.
- > To prepare and reconcile Cost accounts.
- To gain knowledge regarding valuation methods of material.
- To familiarize with the different methods of calculating labour cost.
- To know the apportionment of Overheads.

### UNIT - I Introduction of Cost Accounting

15

Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting – Cost Accounting Vs Management Accounting –Installation of Costing System –Classification of Costs–Cost Centre–Profit Centre

#### UNIT - II Cost Sheet and Methods of Costing

15

Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.

### UNIT -III Material Costing

15

Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.

#### UNIT - IV Labour Costing

15

Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time–Overtime – Labour Turnover - Meaning, Causes and Measurement.

#### UNIT - V Overheads Costing

15

Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.

Total Lecture Hours	75
THEORY 20% PROBLEM 80%	

#### **BOOKS FOR STUDY:**

- > Dr. R. Ramachandran & Dr. R. Srinivasan, Cost Accounting, Sri Ram Publication, Trichy.
- ➤ Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi
- ➤ Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi.
- > Dr.S.N.Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi
- > T.S.Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai

#### **BOOKS FOR REFERENCES:**

- > S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi.
- > Jain S.P. and Narang K.L. Cost Accounting, Latest Edition. 2013, Kalyani Publishers, New Delhi,
- V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi
- Murthy A &GurusamyS, CostAccounting, Vijay Nicole Imprints Pvt .Ltd .Chennai
- Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata

#### WEB RESOURCES:

- https://study.com/learn/lesson/cost-accounting-principles-examples-whatis-cost-accounting.html
- https://www.accountingtools.com/articles/what-is-material-costing.html
- https://www.freshbooks.com/hub/accounting/overhead-cost

Nature of Course	EMPLOYABILITY		✓	SKILL C	RIENTED		ENTRE	TREPRENEURSHIP	
Curriculum Relevance	LOCAL REGIO		SIONAL		NATION	NATIONAL		GLOBAL	
Changes Made in the Course	Percentage of Change		20%	No Cha	nges Made			New Course	

<sup>\*</sup> Treat 20% as each unit (20\*5=100%) and calculate the percentage of change for the course.

COURS	E OUTCOMES:	K LEVEL			
After studying this course, the students will be able to:					
CO1	Remember and recall the various concepts of cost accounting	K1 to K4			
CO2	Demonstrate the preparation and reconciliation of cost sheet.	K1 to K4			
CO3	Analyze the various valuation methods of material.	K1 to K4			
CO4	Examine the different methods of calculating labour cost.	K1 to K4			
CO5	Critically evaluate the apportionment of Overheads.	K1 to K4			

MAPPING WIT	H PR	OGRAM	OUTCOM	ES:					
CO/PO	PO	1 PO2	РО3	PO4	PO5	P06		PO7	PO8
CO1	3	2	3	2	2	2		2	2
CO2	3	2	2	2	2	2		2	2
соз	3	2	3	2	2	2		2	2
CO4	3	2	2	2	2	2		2	2
CO5	3	2	3	2	2	2		2	2
S- STRONG	<del>}</del>			M - MED	IUM			L - L	OW
CO / PO MAPI	PING:								
cos	,	PSO1	PSO2	PS	03	PSO	4	PSC	)5
CO 1		3	2	2	2				
CO 2		3	2	2	2				
CO 3		3	2	2	2				
CO 4		3	2	2	2				
CO 5		3	2	2	2				
WEIGHTAGE	C	15	10	10	0				
WEIGHTED PERCENTAG OF COURSE CONTRIBUTIO TO POS	;	3	2	2	2				
LESSON PLAN	:								
UNIT	Co	st Acco	unting - 1	<b>H</b>	RS	PEDAGOGY			
I		duction of unting	Cost	1	15	Chalk and Talk, Power Point Presentation, Video Lectures			
II	Costi Costi		Methods of	1	15	Chalk and Talk, Power Point Presentation, Video Lectures			
III		rial Costin	g	1	15	Chalk and Talk, Power Point Presentation, Video Lectures			
IV	Labo	ur Costing		1	15	Chalk and Talk, Power Point Presentation, Video Lectures			ectures
V	Over	heads Cost	ing	1	15	Chalk and Talk, Power Point Presentation, Video Lecture			

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

**Section A Section B MCQs Section C** Internal Cos K Level Either or No. of. **K** -**Either or Choice** Choice **Questions** Level CO<sub>1</sub> K1 - K4CI **K**1 2(K2,K2)2(K3,K3)CO<sub>2</sub> 2 K1 - K4K2 2(K3,K3) 2(K4,K4)ΑI CI CO<sub>3</sub> K1 - K4**K**1 2(K2,K2)2(K3,K3)AII K1 - K42 K2 2(K3,K3) 2(K4,K4)CO<sub>4</sub> No. of Questions to 4 4 4 be asked No. of Questions to 4 2 2 Question be answered Pattern Marks for each CIA I & II 1 5 8 question **Total Marks for** 4 10 10 each section

		D	istribution of	Marks with	K Level	CIA I & CIA II	
	K Level	Section A (Multiple Choice Questions)	Section B (Either / Or Choice)	Section C (Either / Or Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
	K1	2			2	3.57	
	K2	2	10		12	21.43	25
CIA	К3		10	16	26	46	46
I	K4			16	16	<b>29</b>	29
	Marks	4	20	32	56	100	100
	K1	2			2	3.57	
	K2	2	10		12	21.43	25
CIA	К3		10	16	26	46	46
II	K4			16	16	29	29
	Marks	4	20	32	56	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

Summat	ive Exam	ination – B	ue Print Artic	culation Map	ping – K Level with Co	ourse Outcomes (COs)	
		К-	Section A	(MCQs)	Section B (Either /	Section C (Either / or	
S. No	Cos	Level	No. of	K – Level	or Choice) With	Choice) With	
			Questions		K - LEVEL	K - LEVEL	
1	CO1	K1 – K4	2	K1,K2	2(K2,K2)	2(K3,K3)	
2	CO2	K1 – K4	2	K1,K2	2(K2,K2)	2(K2,K2)	
3	CO3	K1 – K4	2	K1,K2	2(K3,K3)	2(K4,K4)	
4	CO4	K1 – K4	2	K1,K2	2(K2,K2)	2(K2,K2)	
5	CO5	K1 – K4	2	K1,K2	2(K3,K3)	2(K3,K3)	
No. of Qu	estions to	o be Asked	10		10	10	
	No. of Questions to be answered		10		5	5	
Marks	Marks for each question		1		5	8	
Total Ma	<b>Total Marks for each section</b>		10		25	40	
	(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 (Either or Choice	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %				
K1	5			5	4	52				
K2	5	30	32	67	48					
К3		20	32	52	37	37				
K4			16	16	11	11				
Marks	10	50	80	140	100	100				

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

## ${\bf Summative\ Examinations\ -\ Question\ Paper-Format}$

Q. No.	Unit	CO	K-level		
Answer A	<b>ALL</b> the ques	stions	•	PART – A	(10  x  1 = 10  Marks)
	Unit - I	CO1	K1		
1.				a)	b)
				c)	d)
	Unit - I	CO1	K2		
2.				a)	b)
				c)	d)
	Unit - II	CO2	<b>K</b> 1		
3.				a)	b)
				c)	d)
	Unit - II	CO2	K2		
4.				a)	b)
				c)	d)
	Unit - III	CO3	K1		
5.				a)	b)
				c)	d)
	Unit - III	CO3	<b>K2</b>		
6.				a)	b)
				c)	d)
	Unit - IV	CO4	K1		
7.				a)	b)
				c)	d)
	Unit - IV	CO4	K2		
8.				a)	b)
				c)	d)
	Unit - V	CO5	K1		
9.				a)	b)
				c)	d)
	Unit - V	CO5	K2		
10.				a)	b)
				c)	d)

Answei	Answer <b>ALL</b> the questions			PART – B	$(5 \times 5 = 25 \text{ Marks})$
11. a)	Unit - I	CO1	K2		
				OR	
11. b)	Unit - I	CO1	K2		
12. a)	Unit - II	CO2	K2		
			·	OR	
12. b)	Unit - II	CO2	K2		
13. a)	Unit - III	CO3	К3		
			·	OR	
13. b)	Unit - III	CO3	К3		
14. a)	Unit - IV	CO4	K2		
			·	OR	
14. b)	Unit - IV	CO4	K2		
15. a)	Unit - V	CO5	К3		
			•	OR	
15. b)	Unit - V	CO5	K3		

Answer A	<b>ALL</b> the quest	ions		PART – C	$(5 \times 8 = 40 \text{ Marks})$
16. a)	Unit - I	CO1	K3		
				OR	
16. b)	Unit - I	CO1	K3		
17. a)	Unit - II	CO2	K2		
				OR	
17. b)	Unit - II	CO2	K2		
18. a)	Unit - III	CO3	K4		
				OR	
18. b)	Unit - III	CO3	K4		
19. a)	Unit - IV	CO4	K2		
				OR	
19. b)	Unit - IV	CO4	<b>K2</b>		
20. a)	Unit - V	CO5	К3		
				OR	
20. b)	Unit - V	CO5	K3		



# PG DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	Banking Law and Practice			
<b>Course Code</b>	23UCCCC52	L	P	C
Category	Core	5	-	4

#### **COURSE OBJECTIVES:**

- To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
- To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function
- To throw light on Central Bank in India, it formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion
- > To understand how capital fund of commercial banks, objectives and process of Asset securitization etc
- To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.

#### UNIT - I INTRODUCTION TO BANKING

15

History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - India Banking System-Phases of Development - Banking Structure in India - Public Sector Banks, Private Banks Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System - Branch Banking Unit Banking - Universal Banking- Financial Inclusion

#### UNIT - II COMMERCIAL BANK AND CENTRAL BANK

15

**Commercial Banking:** Definition - Functions - Personal Banking - Corporate Banking - Digital banking - Core Banking System (CBS) - Role of Banks in Economic Development. **Central Banking:** Definition - Need - Principles- Central Banking Vs Commercia Banking - Functions of Central Bank - Credit Creation.

#### UNIT -III BANKING PRACTICE

15

Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan Dhan Yojana - Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers – KYC norms.

Loans & Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate & Reverse Repo Rate -

securities of lending-Factors influencing bank lending.

#### UNIT - IV NEGOTIABLE INSTRUMENTS ACT 1881

15

Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments.

Crossing of Cheques—Concept - Objectives — Types of Crossing - Consequences of Non- Crossing.

Endorsement - Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative –Negotiation bank - Effect of endorsement-Rules regarding Endorsement. Customer Grievances-Grievance Redressal – Banking Ombudsman.

#### UNIT - V DIGITAL BANKING

15

Meaning- Services - e-banking and financial services- Initiatives-Opportunities - Internet banking Vs Traditional Banking

Mobile banking-Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM – Concept - Features – Types. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking.

**Total Lecture Hours** 

**75** 

#### **BOOKS FOR STUDY:**

- > Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
- Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi
- > Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata
- > Gajendra, A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
- ➤ K P Kandasami, S Natarajan&Parameswaran, Banking Law and Practice, S Chand publication, New Delhi

#### **BOOKS FOR REFERENCES:**

- > B. Santhanam, Banking & Financial System, Margam Publication, Chennai
- ➤ Katait Sanjay, Banking Theory and Practice, Lambert Academic Publishing,
- ➤ Henry Dunning Macleod, The Theory and Practice Of Banking, Hard Press Publishing, Old New Zealand
- ➤ William Amasa Scott, Money and Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
- Nektarios Michail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London

#### WEB RESOURCES:

- https://www.rbi.org.in/
- https://businessjargons.com/e-banking.html
- https://www.wallstreetmojo.com/endorsement/

Nature of Course	EMPLOYABILITY		✓	SKILL C	SKILL ORIENTED		ENTREPRENEURSHIP		P	
Curriculum Relevance			SIONAL	NATIONAL		AL	GLOBAL			✓
Changes Made in the Course	Changes ade in the Percentage of Change		67%	No Cha	nges Made			New Course		
* Treat	* Treat 20% as each unit (20*5=100%) and calculate the percentage of change for the course.									

COURSE	OUTCOM	ES:							K LEVEL	
After stud	lying this cou	rse, the	stud	ents will	be able to:				·	
CO1					nking Regulat		1949 applic	able to	K1 to K4	
CO2					Banking concerroles and fun		revalent Ce	entral	K1 to K4	
соз	Gain knowledge about the Central Bank in India, it formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion								K1 to K4	
CO4	Evaluate the Asset secur			tal fund	of commercial	banks, o	bjectives ar	nd process of	K1 to K4	
CO5	Define the crossing of	-			tems relationsh t etc.	nip of bar	nkers and c	ustomers,	K1 to K4	
MAPPIN	G WITH PF	OGRA	M O	UTCOI	MES:					
CO/1	PO F	<b>O</b> 1	P	02 P	O3 PO4	PO5	P06	PO7	PO8	
СО	1	3	:	2	3 2	3	2	2	2	
СО	2	3	:	2	2 2	3	2	2	2	
co	3	3	:	2	3 2	3	2	2	2	
CO	4	3	:	2	2 2	3	2	2	2	
со	5	3	2	2	3 2	3	2	2	2	
S- S	TRONG				M – MED	IUM			L - LOW	
CO / PO	MAPPING									
cos		PS	01	PSO2	PSO3		PSO4		PSO5	
CO 1		(	3	3	2					
CO 2		•	3	3	2					
CO 3			3	3	2					
CO 4			3	3	2					
CO 5		1	3	3	2					

WEIGHTAGE	15	15	10	
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	3	3	2	

## LESSON PLAN:

UNIT	Banking Law and Practice	HRS	PEDAGOGY
I	Introduction to Banking	15	CHALK & TALK, PPT
II	Commercial Bank and Central Bank	15	CHALK & TALK, PPT
III	Banking Practice	15	CHALK & TALK, PPT
IV	Negotiable Instruments Act 1881	15	CHALK & TALK, PPT
v	Digital Banking	15	CHALK & TALK, PPT

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

	Articulation Mapping – K Levels with Course Outcomes (COs)							
Intomol	Cas	V I aval	Section MC(		Section B	Section C		
Internal	Cos	K Level	No. of. Questions	K - Level	Either or Choice	Either or Choice		
CI	CO1	K1 – K4	2	K1	2(K2, K2)	2(K4, K4)		
AI	CO2	K1 – K4	2	K2	2(K3, K3)	2(K3, K3)		
CI	CO3	K1 – K4	2	K1	2(K2, K2)	2(K4, K4)		
AII	CO4	K1 – K4	2	K2	2(K3, K3)	2(K3, K3)		
		No. of Questions to be asked	4		4	4		
Quest		No. of Questions to be answered	4		2	2		
Pattern CIA I & II		Marks for each question	1		5	8		
		Total Marks for each section	4		10	16		

		D	istribution of	f Marks with	K Level	CIA I & CIA II	
	K Level	Section A (Multiple Choice Questions)	Section B (Either / Or Choice)	Section C (Either / Or Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
	K1	2			2	3.57	
	K2	2	10		12	21.43	25
CIA	К3		10	16	26	46	46
I	K4			16	16	29	29
-	Marks	4	20	32	56	100	100
	K1	2			2	3.57	
	K2	2	10		12	21.43	25
CIA II	К3		10	16	26	46	46
11	K4			16	16	<b>29</b>	29
	Marks	4	20	32	56	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

		К-	Section A	(MCQs)	Section B (Either /	Section C (Either / or	
S. No	Cos	Level	No. of Questions	K – Level	or Choice) With K - LEVEL	Choice) With K - LEVEL	
1	CO1	K1 – K4	2	K1,K2	2(K2,K2)	2(K3,K3)	
2	CO2	K1 – K4	2	K1,K2	2(K2,K2)	2(K3,K3)	
3	CO3	K1 – K4	2	K1,K2	2(K3,K3)	2(K4,K4)	
4	CO4	K1 – K4	2	K1,K2	2(K3,K3)	2(K3,K3)	
5	CO5	K1 – K4	2	K1,K2	2(K2,K2)	2(K4,K4)	
No. of Qu	estions to	o be Asked	10		10	10	
	Question answered		10		5	5	
Marks for each question		1		5	8		
Total Marks for each section			10		25	40	

	Distribution of Marks with K Level									
K Level	Section A (Multiple Choice Questions)	Section B (Either or Choice	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %				
<b>K</b> 1	5			5	4	29				
K2	5	30		35	25					
К3		20	48	68	49	49				
K4			32	32	22	22				
Marks	10	50	80	140	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**

Q. No.	Unit	CO	K-level		
Answer A	<b>ALL</b> the ques	stions		PART – A	$(10 \times 1 = 10 \text{ Marks})$
	Unit - I	CO1	K1		
1.				a)	b)
				c)	d)
	Unit - I	CO1	K2		
2.				a)	b)
				c)	d)
	Unit - II	CO2	K1		
3.				a)	b)
				c)	d)
4.	Unit - II	CO2	K2		
				a)	b)
				c)	d)
	Unit - III	CO3	<b>K</b> 1		
5.				a)	b)
				c)	d)
	Unit - III	CO3	<b>K2</b>		
6.				a)	b)
				c)	d)
	Unit - IV	CO4	K1		
7.				a)	b)
				c)	d)
	Unit - IV	CO4	K2		
8.				a)	b)
				c)	d)
	Unit - V	CO5	K1		
9.				a)	b)
				c)	d)
	Unit - V	CO5	K2		
10.				a)	b)
				c)	d)

Answei	ALL the que	estions		PART – B	$(5 \times 5 = 25 \text{ Marks})$					
11. a)	Unit - I	CO1	K2							
	OR									
11. b)	Unit - I	CO1	<b>K2</b>							
12. a)	Unit - II	CO2	K2							
				OR						
12. b)	Unit - II	CO2	K2							
13. a)	Unit - III	CO3	К3							
				OR						
13. b)	Unit - III	CO3	К3							
14. a)	Unit - IV	CO4	К3							
				OR						
14. b)	Unit - IV	CO4	К3							
15. a)	Unit - V	CO5	K2							
			·	OR						
15. b)	Unit - V	CO5	<b>K2</b>							

Answer A	<b>ALL</b> the quest	ions		PART – C	$(5 \times 8 = 40 \text{ Marks})$
16. a)	Unit - I	CO1	К3		
				OR	
16. b)	Unit - I	CO1	К3		
17. a)	Unit - II	CO2	К3		
				OR	
17. b)	Unit - II	CO2	К3		
18. a)	Unit - III	CO3	K4		
				OR	
18. b)	Unit - III	CO3	K4		
19. a)	Unit - IV	CO4	К3		
				OR	
19. b)	Unit - IV	CO4	К3		
20. a)	Unit - V	CO5	K4		
				OR	
20. b)	Unit - V	CO5	K4		



## PG DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	Income Tax Law and Practice - I			
Course Code	23UCCCC53	L	P	C
Category	Core	5	-	4

#### **COURSE OBJECTIVES:**

- To understand the basic concepts & definitions under the Income Tax Act, 1961.
- To compute the residential status of an assessee and the incidence of tax.
- To compute income under the head salaries.
- To learn the concepts of Annual value, associated deductions and the calculation of income from House property.
- ➤ To compute the income from Business & Profession considering its basic principles & specific disallowances.

#### UNIT – I INTRODUCTION TO INCOME TAX 1961

15

Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act –Types of Assessee – Income exempted under Section 10.

#### UNIT - II RESIDENTIAL STATUS

15

Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.

#### UNIT -III INCOME FROM SALARY

15

Salary Income - Definition - Allowances - Taxability - Perquisites - Kinds of Perquisites - Types of Provident Fund - Gratuity - Pension - Commutation of Pension - Deduction of Salary - Profits in Lieu of Salary -

Computation of Salary Income.

#### UNIT - IV INCOME FROM HOUSE PROPERTY

15

Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value - Let-out vs Deemed to be let out Self-Occupied Property – Deductions – Computation of Income from House Property.

#### UNIT - V PROFITS AND GAINS FROM BUSINESS OR PROFESSION

15

Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated

Basis (Deemed Income) – Computation of Income from Business or Profession.

**Total Lecture Hours** 

**75** 

#### **BOOKS FOR STUDY:**

- V.P.Gaur, Narang, Puja Gaur and Rajeev Puri Income Tax Law and Practice, Kalyani Publishers, New Delhi.
- T.S.Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
- Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
- > H.C. Mehrotra, Dr.Goyal S.P,Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
- T. Srinivasan Income Tax & Practice Vijay Nicole Imprints Private Limited, Chennai.

#### **BOOKS FOR REFERENCES:**

- Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
- ▶ Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan. New Delhi.

➤ Vinod K. Singhania, Students Guide to Income Tax., U.K.Bharghava Taxman.

- ➤ Dr. Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
- Mittal Preethi Raniand Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.

#### WEB RESOURCES:

- https://cleartax.in/s/residential-status/
- https://www.legalraasta.com/itr/income-from-salary/
- https://taxguru.in/income-tax/income-house-properties.html

Nature of Course	EMPLOYABILITY		✓	SKILL	SKILL ORIENTED		ENTREPRENEURSHIP			
Curriculum Relevance			REG	IONAL	NATIONA		L	✓ GLOBAL		
Changes Made in the Course	Percentage of Change		25%	No Cha	nges Made			New Course		

<sup>\*</sup> Treat 20% as each unit (20\*5=100%) and calculate the percentage of change for the course.

COUR	SE OUTCOMES:	K LEVEL						
After st	After studying this course, the students will be able to:							
CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.	K1 to K4						
CO2	Assess the residential status of an assessee & the incidence of tax.	K1 to K4						
CO3	Compute income of an individual under the head salaries.	K1 to K4						
CO4	Ability to compute income from house property.	K1 to K4						
CO5	Evaluate income from a business carried on or from the practice of a Profession.	K1 to K4						

MAPPING WITH PROGRAM OUTCOMES:										
CO	/PO	PO1	P	02	PO3	PO4	PO5	PO6	PO7	PO8
C	01	3	2		3	2	3	2	2	2
C	02	3	2	<b>;</b>	2	2	2	2	2	2
C	03	3	3	}	3	2	3	2	2	2
C	<b>04</b>	3	2	}	2	2	2	2	2	2
C	<b>D</b> 5	3	3	3	3	2	3	2	2	2
S-	STRON	1G			<b>M</b> -	- MEDIU	M		L - 1	LOW
CO / P	О МАР	PING:								
	cos		PSO1	F	PSO2	PSO	3	PSO4	P	SO5
	CO 1		3		3	2				
	CO 2		3		2	2				
	CO 3		3	3		2				
	CO 4		3	3		2				
	CO 5		3	2		2				
	IGHTA		15	13		10				
PERCI C	CIGHTE ENTAG OURSE RIBUTIO POS	E OF	3	2.6		2				
LESSO	N PLA	N:								
UNIT	Incor	ne Tax	Law ar	ıd Pr	actice - I	HRS	8	PE	DAGOGY	
I	INTRODUCTION TO INCOME TAX 1961				15			k and Tal int Presei		
II					15	(	Chalk and Pre	Talk, Pow		
III					15	(	Chalk and Talk, Power Point Presentation			
IV	INCOME FORM SALAR I  INCOME FROM HOUSE PROPERTY				15		Chalk and Talk, Power Point Presentation			
v	INTRO 1961	ODUCTI	ON TO I	NCO	ME TAX	15	(	Chalk and		er Point

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

		NA S	Section MCC		Section B	Section C	
Internal	Cos	K Level	No. of. K - Questions Level		Either or Choice	Either or Choice	
CI	CO1	K1 – K4	2	K1	2(K2, K2)	2(K4, K4)	
AI	CO2	K1 – K4	2	K2	2(K3, K3)	2(K3, K3)	
CI	CO3	K1 – K4	2	K1	2(K2, K2)	2(K4, K4)	
AII	CO4	K1 – K4	2	K2	2(K3, K3)	2(K3, K3)	
		No. of Questions to be asked	4		4	4	
Quest		No. of Questions to be answered	4		2	2	
Pattern CIA I & II		Marks for each question	1		5	8	
		Total Marks for each section	4		10	16	

		D	istribution of	Marks with	K Level	CIA I & CIA II	
	K Level	Section A (Multiple Choice Questions)	Section B (Either / Or Choice)	Section C (Either / Or Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
	K1	2			2	3.57	
	K2	2	10		12	21.43	25
CIA	К3		10	16	26	46	46
I	K4			16	16	29	29
1	Marks	4	20	32	56	100	100
	K1	2			2	3.57	
	K2	2	10		12	21.43	25
CIA	К3		10	16	26	46	46
II	K4			16	16	29	29
	Marks	4	20	32	56	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

Summati	ive Exam	ination – B	lue Print Artic	culation Map	ping – K Level with Co	ourse Outcomes (COs)
		К-	Section A	(MCQs)	Section B (Either /	Section C (Either / or
S. No	Cos	Level	No. of	K – Level	or Choice) With	Choice) With
		Level	Questions	K – Level	K - LEVEL	K - LEVEL
1	CO1	K1 – K4	2	K1,K2	2(K2,K2)	2(K3,K3)
2	CO2	K1 – K4	2	K1,K2	2(K2,K2)	2(K3,K3)
3	CO3	K1 – K4	2	K1,K2	2(K3,K3)	2(K4,K4)
4	CO4	K1 – K4	2	K1,K2	2(K3,K3)	2(K3,K3)
5	CO5	K1 – K4	2	K1,K2	2(K2,K2)	2(K4,K4)
No. of Qu	estions to	o be Asked	10		10	10
	Question answered		10		5	5
Marks	Marks for each question		1		5	8
Total Man	<b>Total Marks for each section</b>		10		25	40
	(Figures	s in parenth	esis denotes, q	uestions sho	uld be asked with the g	iven K level)

	Distribution of Marks with K Level									
K Level	Section A (Multiple Choice Questions)	Section B (Either or Choice	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %				
K1	5			5	4	29				
К2	5	30		35	25					
К3		20	48	68	49	49				
K4			32	32	22	22				
Marks	10	50	80	140	100	100				

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

## ${\bf Summative\ Examinations\ -\ Question\ Paper-Format}$

Q. No.	Unit	CO	K-level		
Answer A	<b>ALL</b> the ques	stions		PART – A	(10  x  1 = 10  Marks)
	Unit - I	CO1	K1		
1.				a)	b)
				c)	d)
	Unit - I	CO1	K2		
2.				a)	b)
				c)	d)
	Unit - II	CO2	K1		
3.				a)	b)
				c)	d)
	Unit - II	CO2	K2		
4.				a)	b)
				c)	d)
	Unit - III	CO3	K1		
5.				a)	b)
				c)	d)
	Unit - III	CO3	<b>K2</b>		
6.				a)	b)
				c)	d)
	Unit - IV	CO4	K1		
7.				a)	b)
				c)	d)
	Unit - IV	CO4	<b>K2</b>		
8.				a)	b)
				c)	d)
	Unit - V	CO5	K1		
9.				a)	b)
				c)	d)
	Unit - V	CO5	K2		
10.				a)	b)
				c)	d)

Answei	ALL the que	estions		PART – B	$(5 \times 5 = 25 \text{ Marks})$
11. a)	Unit - I	CO1	K2		
				OR	
11. b)	Unit - I	CO1	K2		
12. a)	Unit - II	CO2	K2		
				OR	
12. b)	Unit - II	CO2	K2		
13. a)	Unit - III	CO3	К3		
				OR	
13. b)	Unit - III	CO3	К3		
14. a)	Unit - IV	CO4	К3		
				OR	
14. b)	Unit - IV	CO4	К3		
15. a)	Unit - V	CO5	K2		
				OR	
15. b)	Unit - V	CO5	K2		

Answer A	Answer <b>ALL</b> the questions			PART – C	$(5 \times 8 = 40 \text{ Marks})$
16. a)	Unit - I	CO1	К3		
				OR	
16. b)	Unit - I	CO1	К3		
17. a)	Unit - II	CO2	К3		
				OR	
17. b)	Unit - II	CO2	К3		
18. a)	Unit - III	CO3	K4		
				OR	
18. b)	Unit - III	CO3	K4		
19. a)	Unit - IV	CO4	К3		
				OR	
19. b)	Unit - IV	CO4	К3		
20. a)	Unit - V	CO5	K4		
				OR	
20. b)	Unit - V	CO5	K4		



# PG DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	Project with Viva - Voce			
Course Code	23UCCPR51	L	P	C
Category	Core	5	-	4

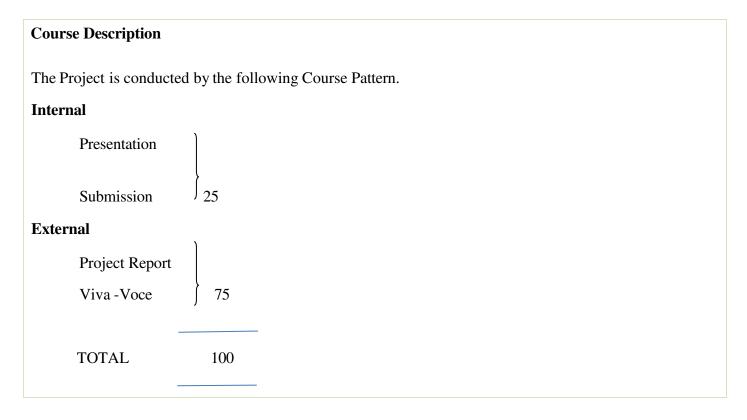
#### **COURSE OBJECTIVES:**

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

- Develop the ability of the students to prepare a project.
- > Give the practical exposure in the field of commerce and business
- ➤ Identify and discuss the role and importance of research in the social sciences.
- ldentify and discuss the issues and concepts salient to the research process.
- ➤ 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.



Nature of Course	EMPLOYABILITY		LITY	✓	SKILL OR	SKILL ORIENTED		ENTREPRENEURSHIP		
Curriculum Relevance	LOCAL		REGI	ONAL	,	NATION	AL	<b>✓</b> GLOBAL		
Changes Made in the Course	Percentag	e of Ch	nange		No Char	iges Made		✓	New Course	

COURS	SE OUTCOMES:								LEVEL	
After st	udying	this course,	the students	will be abl	e to:					
CO1	Under	stand projec	t characterist	ics and vario	ous stages	of a project	•	K	1 to K4	
CO2	Know	the key resea	arch concepts	s and issues.		1 0		K	1 to K4	
CO3	Able to	o take Busine	ess Analysis					K	1 to K4	
CO4	Analy	ze Market by	taking busir	ness research	1			K	1 to K4	
CO5	Able to take business decisions by taking research  K1 to K4						1 to K4			
MAPPI	NG WI	TH PROG	RAM OUT	COMES:						
CO	/PO	PO1	PO2	PO3	PO4	PO5	P06	<b>PO7</b>	PO8	
C	<b>)</b> 1	2	3	3	3	1	3	2	3	
C	02	1	2	2	1	2	1	1	2	
C	<b>D3</b>	2	2	3	3	2	1	2	2	
C	<b>)</b> 4	3	2	3	2	1	2 3 2			
	205 3 3 3 3 3 3 3						2			



## PG DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	Object Oriented Programming in C++/			
Course Code	23UCCEC51	L	P	C
Category	Elective	4	-	3

#### **COURSE OBJECTIVES:**

- To understand the object technology
- > To impart the information on codes and arrays
- To enhance the user functions
- To analyze teh classes and objects
- To Enhance reusability features using the concept inheritance

### UNIT - I Introduction to Object Technology

12

Object Oriented Programming Concepts—OOP Benefits and OOP applications. Elementary C++ Programming: Keywords- Variables- Constants/ Literals - Operators- Fundamental Data Types - Expressions- General Format of a C++ program.

### UNIT - II Conditional/Decision Making Statements

12

If, if-else, else-if ladder nested if and switch Statements. Loop Statements: while, do-while, for loop. Jump Statements: break, continue, goto statements -Arrays.

#### UNIT -III User-Defined Functions

12

Function Prototyping – Function call - Parameters Passing methods- Inline Functions - Function Overloading - Function Overriding - Strings.

#### UNIT - IV Classes and Objects

12

Declaring class and objects -Member functions-Friend Functions-Passing object to function – Returning object from function. Constructors: Features of constructors – Types of Constructors. Destructors: Features of Destructor.

#### UNIT - V Inheritance

12

Single Inheritance - Multiple Inheritance - Hierarchical Inheritance - Hybrid Inheritance - Polymorphism.

#### **Total Lecture Hours**

**60** 

#### **BOOKS FOR STUDY:**

- E.Balaguruswamy, "Object Oriented Programming in C++", Sixth Edition, 2012, TMH
- ➤ H. Schildt, "The Complete Reference C++", Fourth Edition, 2002, TMH
- ➤ KanetkarY," Let us C++", Third Edition, 1999, BPB Publishers.

#### **BOOKS FOR REFERENCES:**

- ➤ John R Hubbard, "Programming with C++", Third Edition, 2009, TMH.
- > Grady Booch, "Object Oriented Analysis and Design", Addison Wesley
- James RumboughEtal, "Object Oriented Modelling and Design "

#### **WEB RESOURCES:**

- http://en.highscore.de/cpp/boost/
- http://bookboon.com/en/structural-programming-with-c-plus-plus-ebook

Nature of Course	EMPLC	YABII	LITY	✓	SKILL OR	RIENTED		ENTRE	ENTREPRENEURSHIP		
Curriculum Relevance	LOCAL		REC	SIONAL		NATION	AL		GLOBAL		
Changes Made in the Course	Percentag	e of Cl	nange	20%		Changes Made			New Course		

<sup>\*</sup> Treat 20% as each unit (20\*5=100%) and calculate the percentage of change for the course.

COUR	SE OU'	TCOMES:	:					1	K LEVEL		
After st	udying	this course	, the students	s will be abl	le to:						
CO1	Recall	the basics of	of Building an	y programn	ning langua	age			K1 to K4		
CO2	Explai	Explain about Arrays with illustration K1 to K4									
CO3	Analyz	ze the benef	its of using F	riend Functi	on				K1 to K4		
CO4	Develo	op programs	s for overload	ing Unary a	nd Binary (	Operators			K1 to K4		
CO5	Access	s the memor	ry Address of	any variable	e using poi	nters			K1 to K4		
MAPPI	NG WI	TH PROC	RAM OUT	COMES:							
co	/PO	PO1	PO2	PO3	PO4	PO5	P06	<b>PO7</b>	PO8		
C	01	3	2	3	2	3	2	3	3		
C	02	3	2	2	2	2	2	2	2		
C	03	3	3	3	2	3	2	3	3		
C	04	3	2	2	2	2	2	2	2		
C	05	3	3	3	2	3	2	3	3		
S-	STRO	NG		М -	MEDIUI	<b>VI</b>		L -	LOW		

CO / PO MAPPING:					
cos	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	2	2		
CO 2	3	2	3		
CO 3	3	2	2		
CO 4	3	2	2		
CO 5	3	2	3		
WEIGHTAGE	15	10	12		
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	3	2	2.4		

LESSU	n PLAN:		
UNIT	Object Oriented Programming in C++/	HRS	PEDAGOGY
I	Introduction to Object Technology	12	Chalk and Talk, Power Point Presentation
II	Conditional/Decision Making Statements	12	Chalk and Talk, Power Point Presentation
III	User-Defined Functions	12	Chalk and Talk, Power Point Presentation
IV	Classes and Objects	12	Chalk and Talk, Power Point Presentation
v	Inheritance	12	Chalk and Talk, Power Point Presentation

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

Articulation Mapping – K Levels with Course Outcomes (COs)									
			Section	n A	Section B				
Internal	Cos	K Level	MC(	Qs	Either or	Section C			
			No. of. Questions	K - Level	Choice	Either or Choice			
CI	CO1	K1 – K4	2	K1,K1	2(K3, K3)	2(K4, K4)			
AI	CO2	K1 – K4	2	K2,K2	2(K3, K3)	2(K4, K4)			
CI	CO3	K1 – K4	2	K1,K1	2(K3, K3)	2(K4, K4)			
AII	CO4	K1 – K4	2	K2,K2	2(K3, K3)	2(K4, K4)			
		No. of Questions to be asked	4		4	4			
		No. of Questions to be answered	4		2	2			
		Marks for each question	1		5	8			
		Total Marks for each section	4		10	16			

	Distribution of Marks with K Level CIA I & CIA II										
	K Level	Section A (Multiple Choice Questions)	Section B (Either / Or Choice)	Section C (Either / Or Choice)	Total Marks	% of (Marks without choice)	Consolidate of %				
	K1	2			2	3	7				
	K2	2			2	4	,				
CIA	К3		20		20	36	36				
I	K4			32	32	57	57				
1	Marks	4	20	32	56	100	100				
	K1	2			2	3	7				
	K2	2			2	4	/				
CIA	К3		20		20	36	36				
II	K4			32	32	57	57				
	Marks	4	20	32	56	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

Summati	Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)								
		K -	Section A	(MCQs)	Section B (Either /	Section C (Either / or Choice) With K - LEVEL			
S. No	Cos	Level	No. of Questions	K – Level	or Choice) With K - LEVEL				
1	CO1	K1 – K4	2	K1,K2	2(K2 & K2)	2(K3 & K3)			
2	CO2	K1 – K4	2	K1,K2	2(K3 & K3)	2(K4 & K4)			
3	CO3	K1 – K4	2	K1,K2	2(K2 & K2)	2(K3 & K3)			
4	CO4	K1 – K4	2	K1,K2	2(K3 & K3)	2(K4 & K4)			
5	CO5	K1 – K4	2	K1,K2	2(K3 & K3)	2(K4 & K4)			
No. of Qu	No. of Questions to be Asked		10		10	10			
	No. of Questions to be answered		10		5	5			
Marks for each question		01		5	8				
Total Man	<b>Total Marks for each section</b>		10		25	40			
	(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 (Either or Choice	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %				
K1	5			5	3.58	4				
K2	5	20		25	17.86	18				
К3		30	32	62	44.28	44				
K4			48	48	34.28	34				
Marks	10	50	80	140	100	100				

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

## ${\bf Summative\ Examinations\ -\ Question\ Paper-Format}$

Q. No.	Unit	CO	K-level		
Answer A	<b>ALL</b> the ques	stions		PART – A	$(10 \times 1 = 10 \text{ Marks})$
	Unit - I	CO1	K1		
1.				a)	b)
				c)	d)
	Unit - I	CO1	K2		
2.				a)	b)
				c)	d)
	Unit - II	CO2	K1		
3.				a)	b)
				c)	d)
	Unit - II	CO2	<b>K2</b>		
4.				a)	b)
				c)	d)
	Unit - III	CO3	K1		
5.				a)	b)
				c)	d)
	Unit - III	CO3	K2		
6.				a)	b)
				c)	d)
	Unit - IV	CO4	K1		
7.				a)	b)
				c)	d)
	Unit - IV	CO4	K2		
8.				a)	b)
				c)	d)
	Unit - V	CO5	K1		
9.				a)	b)
				c)	d)
	Unit - V	CO5	K2		
10.				a)	b)
				c)	d)

Answer	Answer <b>ALL</b> the questions			PART – B	$(5 \times 5 = 25 \text{ Marks})$					
11. a)	Unit - I	CO1	<b>K2</b>							
	OR									
11. b)	Unit - I	CO1	<b>K2</b>							
12. a)	Unit - II	CO2	К3							
				OR						
12. b)	Unit - II	CO2	К3							
13. a)	Unit - III	CO3	K2							
				OR						
13. b)	Unit - III	CO3	<b>K2</b>							
14. a)	Unit - IV	CO4	К3							
				OR						
14. b)	Unit - IV	CO4	К3							
15. a)	Unit - V	CO5	К3							
	OR									
15. b)	Unit - V	CO5	К3							

Answer	ALL the quest	ions		PART – C	$(5 \times 8 = 40 \text{ Marks})$					
16. a)	Unit - I	CO1	К3							
	OR									
16. b)	Unit - I	CO1	К3							
17. a)	Unit - II	CO2	K4							
				OR						
17. b)	Unit - II	CO2	K4							
18. a)	Unit - III	CO3	К3							
				OR						
18. b)	Unit - III	CO3	К3							
19. a)	Unit - IV	CO4	K4							
				OR						
19. b)	Unit - IV	CO4	K4							
20. a)	Unit - V	CO5	K4							
				OR						
20. b)	Unit - V	CO5	K4							



## PG DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	Introduction to Oracle and SQL File							
Course Code	23UCCEC52	L	P	C				
Category	Elective	4	-	3				

#### **COURSE OBJECTIVES:**

- To enhance the knowledge and understanding of Database analysis and design.
- ➤ To Enhance the knowledge of the processes of Database Development and Administration using SQI and PL/SQ
- To understand the implantation of keys
- To create the database and tables and setting the keys
- To imply the functions

### UNIT - I Introduction to File

12

Flat File – Advantage and disadvantage of Flat File – Introduction to Database - Types of database structure: Hierarchical Data Base – Relational Data Base – Object Relational Data Base.

#### UNIT - II Introduction to Relational Database

12

Relational Database terms: Records – Fields – Tables – Advantage and disadvantage of Relational Database.

#### UNIT -III Keys

12

Primary Key – Foreign Key – Candidate Key – Composite Key - Super Key – Implementation of those keys on tables.

#### **UNIT - IV** Introduction to Oracle

12

Creating database – Creating tables – Setting Primary Key and Foreign Keys on tables – Introduction to SQL queries: CREATE, ALTER, DROP, RENAME, TRUNCATE, SELECT statements – Retrieving data – Restricting and Sorting data.

#### UNIT - V Function

12

Single Row Function – Group Function – Reporting Aggregated data – Displaying data from multiple tables – Sub Queries.

#### **Total Lecture Hours**

60

## **BOOKS FOR STUDY:**

- > Steven Feuerstein, Oracle and SQ file, O-Reilly Publication, 2002
- ➤ Jason Prince, Oracle Database 12cSQL
- Sanjay Mishra, Alan Beaulieru, Mastering Oracle SQL

## **BOOKS FOR REFERENCES:**

- ➤ Joel Murach, Oracle SQL and PL SQL for developers
- ➤ Alice Rischert, Oracle SQL workbook

## WEB RESOURCES:

- https://www.google.co.in/books/edition/Oracle\_SQL\_Plus/rIg6LtArAPcC?hl =en&gbpv=
- **♦** 1&dq=oracle%20and%20sql%20file&pg=PP1&printsec=frontcover
- https://www.google.co.in/books/edition/Mastering\_Oracle\_SQL/R12\_4LhDjZ kC?hl=en&gbpv=
- **♦** 1&dq=oracle%20and%20sq1%20file&pg=PP1&printsec=frontcover
- https://www.scribd.com/doc/4367886/Oracle-SQL-Syllabus

Nature of Course	EMPLOYABILITY			✓	SKILL OF	RIENTED		ENTREPRENEURSHI		P	
Curriculum Relevance	LOCAL REGIO			SIONAL		NATION	AL		GLOBAL	<b>~</b>	
Changes Made in the Course	Percentage of Change				No Char	nges Made		N	Iew Course	٧	<b>✓</b>

<sup>\*</sup> Treat 20% as each unit (20\*5=100%) and calculate the percentage of change for the course.

COUR	SE OU1	COMES:						K	LEVEL		
After st	After studying this course, the students will be able to:										
CO1	List ou	t the merits a	and demerits	of files				K	1 to K4		
CO2	Paraphrase the relational database and its usage										
CO3	Analyz	K	1 to K4								
CO4	Apply the concept creating database and tables										
CO5	Enumerate the various functions and displaying data from multiple tables										
MAPPI	NG WI	TH PROGI	RAM OUT	COMES:							
CO	/PO	PO1	PO2	PO3	PO4	PO5	P06	PO7	PO8		
C	01	3	2	3	2	3	2	3	3		
C	02	3	2	2	2	2	2	2	2		
C	03	3	3	3	2	3	2	3	3		
C	204         3         2         2         2         2         2         2         2								2		
C	05 3 3 3 2 3 2 3 3										
S-	STRO	1G		М –	MEDIUN	<b>I</b>		L - 1	LOW		

CO / PO MAPPING:									
cos	PSO1	PSO2	PSO3	PSO4	PSO5				
CO 1	3	2	2						
CO 2	3	2	3						
со з	3	2	2						
CO 4	3	2	2						
CO 5	3	2	3						
WEIGHTAGE	15	10	12						
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	3	2	2.4						

LESSON PLAN:							
UNIT	Introduction to Oracle and SQL File	HRS	PEDAGOGY				
I	Introduction to File – Flat File – Advantage and disadvantage of Flat File – Introduction to Database - Types of database structure: Hierarchical Data Base – Relational Data Base – Object Relational Data Base.	12	Chalk and Talk, Power Point Presentation				
II	Introduction to Relational Database – Relational Database terms: Records – Fields – Tables – Advantage and disadvantage of Relational Database.	12	Chalk and Talk, Power Point Presentation				
III	Keys: Primary Key – Foreign Key – Candidate Key – Composite Key - Super Key – Implementation of those keys on tables.	12	Chalk and Talk, Power Point Presentation				
IV	Introduction to Oracle: Creating database – Creating tables – Setting Primary Key and Foreign Keys on tables – Introduction to SQL queries: CREATE, ALTER, DROP, RENAME, TRUNCATE, SELECT statements – Retrieving data – Restricting and Sorting data.	12	Chalk and Talk, Power Point Presentation				
v	Function – Single Row Function – Group Function – Reporting Aggregated data – Displaying data from multiple tables – Sub Queries.	12	Chalk and Talk, Power Point Presentation				

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

		TI S	Section		Section B	a a	
Internal	Cos	K Level	MC(	<b>)</b> S	Either or	Section C	
Internal	Cos	IX Devel	No. of.	K -	Choice	Either or Choice	
			Questions	Level	Choice		
CI	CO1	K1 – K4	2	K1,K1	2(K3, K3)	2(K4, K4)	
AI	CO2	K1 – K4	2	K2,K2	2(K3, K3)	2(K4, K4)	
CI	CO3	K1 – K4	2	K1,K1	2(K3, K3)	2(K4, K4)	
AII	CO4	K1 – K4	2	K2,K2	2(K3, K3)	2(K4, K4)	
		No. of Questions to	4		4	4	
		be asked	4		4	4	
Quest	tion	No. of Questions to	4		2	2	
Patte		be answered	<b>–</b>		2	2	
CIA I		Marks for each	1		5	8	
CIAI	<b>X</b> 11	question	1		3	O	
		Total Marks for	4		10	16	
		each section	+		10	10	

		D	istribution of	Marks with	K Level	CIA I & CIA II	
	K Level	Section A (Multiple Choice Questions)	Section B (Either / Or Choice)	Section C (Either / Or Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
	<b>K</b> 1	2			2	3	7
	K2	2			2	4	/
CIA	К3		20		20	36	36
I	K4			32	32	57	57
1	Marks	4	20	32	56	100	100
	<b>K</b> 1	2			2	3	7
	K2	2			2	4	7
CIA	К3		20		20	36	36
II	K4			32	32	57	57
	Marks	4	20	32	56	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

## ${\bf CO5~will~be~allotted~for~individual~Assignment~which~carries~five~marks~as~part~of~CIA}$

## Component

Summati	Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)								
		К-	Section A	(MCQs)	Section B (Either /	Section C (Either / or			
S. No	Cos	Level	No. of	K – Level	or Choice) With	Choice) With			
		Devel	Questions	11 20,01	K - LEVEL	K - LEVEL			
1	CO1	K1 – K4	2	K1,K2	2(K2 & K2)	2(K3 & K3)			
2	CO2	K1 – K4	2	K1,K2	2(K3 & K3)	2(K4 & K4)			
3	CO3	K1 – K4	2	K1,K2	2(K2 & K2)	2(K3 & K3)			
4	CO4	K1 – K4	2	K1,K2	2(K3 & K3)	2(K4 & K4)			
5	CO5	K1 – K4	2	K1,K2	2(K3 & K3)	2(K4 & K4)			
No. of Qu	estions to	be Asked	10		10	10			
	Question answered		10		5	5			
Marks	Marks for each question		01		5	8			
Total Ma	<b>Total Marks for each section</b>		10		25	40			
	(Figures	s in parenth	esis denotes, q	uestions sho	uld be asked with the g	iven K level)			

(1 igures in parentiesis	denotes, questions should be usive	with the given it levely

	Distribution of Marks with K Level								
K Level	Section A (Multiple Choice Questions)	Section B (Either or Choice	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %			
K1	5			5	3.58	4			
К2	5	20		25	17.86	18			
К3		30	32	62	44.28	44			
K4			48	48	34.28	34			
Marks	10	50	80	140	100	100			

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

## ${\bf Summative\ Examinations\ -\ Question\ Paper-Format}$

Q. No.	Unit	CO	K-level		
Answer A	<b>ALL</b> the ques	stions	•	PART – A	$(10 \times 1 = 10 \text{ Marks})$
	Unit - I	CO1	K1		
1.				a)	b)
				c)	d)
	Unit - I	CO1	K2		
2.				a)	b)
				c)	d)
	Unit - II	CO2	K1		·
3.				a)	b)
				c)	d)
	Unit - II	CO2	K2		
4.				a)	b)
				c)	d)
	Unit - III	CO3	K1		
5.				a)	b)
				c)	d)
	Unit - III	CO3	K2		
6.				a)	b)
				c)	d)
	Unit - IV	CO4	K1		
7.				a)	b)
				c)	d)
	Unit - IV	CO4	K2		
8.				a)	b)
				c)	d)
	Unit - V	CO5	K1		
9.				a)	b)
				c)	d)
	Unit - V	CO5	K2		
10.				a)	b)
				c)	d)

Answei	ALL the que	estions		PART – B	$(5 \times 5 = 25 \text{ Marks})$				
11. a)	Unit - I	CO1	<b>K2</b>						
	OR								
11. b)	Unit - I	CO1	<b>K2</b>						
12. a)	Unit - II	CO2	К3						
				OR					
12. b)	Unit - II	CO2	К3						
13. a)	Unit - III	CO3	<b>K2</b>						
				OR					
13. b)	Unit - III	CO3	<b>K2</b>						
14. a)	Unit - IV	CO4	К3						
				OR					
14. b)	Unit - IV	CO4	К3						
15. a)	Unit - V	CO5	К3						
				OR					
15. b)	Unit - V	CO5	К3						

Answer A	Answer <b>ALL</b> the questions			PART – C	$(5 \times 8 = 40 \text{ Marks})$					
16. a)	Unit - I	CO1	К3							
	OR									
16. b)	Unit - I	CO1	К3							
17. a)	Unit - II	CO2	K4							
				OR						
17. b)	Unit - II	CO2	K4							
18. a)	Unit - III	CO3	К3							
				OR						
18. b)	Unit - III	CO3	К3							
19. a)	Unit - IV	CO4	K4							
				OR						
19. b)	Unit - IV	CO4	K4							
20. a)	Unit - V	CO5	K4							
				OR						
20. b)	Unit - V	CO5	K4							



## MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

## PG DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	Mobile Computing			
Course Code	23UCCEC53	L	P	C
Category	Elective	4	-	3

## **COURSE OBJECTIVES:**

- To understand the basic concepts of mobile computing
- > To familiarize with the network protocol stack
- To learn the basics of telecommunication strategy
- ➤ Be exposed to Ad-Hoc networks
- To gain knowledge about different mobile platforms and application development

## UNIT - I Introduction

12

Mobile Computing – Mobile Computing Applications –Generations of Mobile computing – Structure of Mobile Computing Application. MAC Protocols – Wireless MAC Issues – Fixed Assignment Schemes – Random Assignment Schemes – Reservation Based Schemes.

## UNIT - II Mobile Ad-Hoc Networks

12

Ad-Hoc Basic Concepts – Characteristics – Applications – Design Issues – Routing – Essential of Traditional Routing Protocols – Popular Routing Protocols – Vehicular Ad Hoc networks (VANET) – MANET Vs VANET – Security.

## UNIT -III Mobile Telecommunication System

12

Global System for Mobile Communication (GSM) — Services & Architecture — Protocols — Connection Establishment -General Packet Radio Service (GPRS) — Universal Mobile Tele communication System (UMTS). Architecture — Handover — Security.

## UNIT - IV Mobile Internet Protocol and Transport Layer

12

Overview of Mobile IP – Features of Mobile IP – Key Mechanism in Mobile IP – route Optimization. Overview of TCP/IP – Architecture of TCP/IP Adaptation of TCP Window – Improvement in TCP Performance.

## UNIT - V Mobile Platforms and Applications

12

Mobile Device Operating Systems – Special Constrains & Requirements – Commercial Mobile Operating Systems – Software Development Kit: iOS, Android, BlackBerry, Windows Phone – M-Commerce – Structure– Pros & Cons – Mobile Payment System – Security Issues.

**Total Lecture Hours** 

**60** 

#### **BOOKS FOR STUDY:**

- ➤ Jochen Schiller, "Mobile Communications", PHI/Pearson Education, Second Edition, 2003. (Unit I Chap 1,2 &3- Unit II chap 4,5 &6-Unit III Chap 7.Unit IV Chap 8- Unit V
- > Chap 9&10.)
- ➤ William Stallings, "Wireless Communications and Networks", PHI/Pearson Education, 2002. (Unit I Chapter 7&10-Unit II Chap 9)
- ➤ Kaveh Pahlavan, Prasanth Krishnamoorthy, "Principles of Wireless Networks", PHI/Pearson Education, 2003.

## **BOOKS FOR REFERENCES:**

- ➤ Uwe Hansmann, Lothar Merk, Martin S. Nicklons and Thomas Stober, "Principles of Mobile Computing", Springer, New York, 2003.
- ➤ Hazyszt of Wesolowshi, "Mobile Communication Systems", John Wiley and Sons Ltd, 2002.

## WEB RESOURCES:

- https://www.google.co.in/books/edition/FUNDAMENTALS\_OF\_MOBILE\_CO MPUTING
  - Second/NREACwAAQBAJ?hl=en&gbpv=1&dq=mobile%20computing&pg=PP1 &printsec=frontcover
- https://www.google.co.in/books/edition/Mobile\_Computing/LSqPLwEACAA J?hl=en
- https://www.google.co.in/books/edition/Mobile\_Computing/psAgAQAAIAAJ ?hl=en&gbpv
  - =1&bsq=mobile+computing&dq=mobile+computing&printsec=frontcover

Nature of Course	EMPLOYABILITY		✓	SF	KILL ORIE	NTED		ENTREPRENEURSHIP		•	
Curriculum Relevance	LOCAL	REGIONAL		,		NATION	AL		GLOBAL		✓
Changes Made in the Course	Percentage of Change				No Chang	ges Made			New Course		✓
* Treat 20% as each unit (20*5-100%) and calculate the percentage of change for the course											

<sup>\*</sup> Treat 20% as each unit (20\*5=100%) and calculate the percentage of change for the course.

COUR	COURSE OUTCOMES:						
After st	After studying this course, the students will be able to:						
CO1	Paraphrase the mobile computing	K1 to K4					
CO2	Analyze the different networks and designs issues	K1 to K4					
CO3	Acquire the knowledge on the mobile telecommunication systems	K1 to K4					
CO4	Apply the mobile Internet protocol and transport layer	K1 to K4					
CO5	Enhance the skills on the different platforms and application models	K1 to K4					

MAPPING WI	MAPPING WITH PROGRAM OUTCOMES:								
CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	
CO1	3	2	3	2	3	2	3	3	
CO2	3	2	2	2	2	2	2	2	
соз	3	3	3	2	3	2	3	3	
CO4	3	2	2	2	2	2	2	2	
CO5	3	3	3	2	3	2	3	3	
C CTDO	C CTDONG				\/T		т т	OW	

S- STRONG M – MEDIUM L - LOW

## CO / PO MAPPING:

cos	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	2	2		
CO 2	3	2	3		
со з	3	2	2		
CO 4	3	2	2		
CO 5	3	2	3		
WEIGHTAGE	15	10	12		
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	3	2	2.4		

## LESSON PLAN:

UNIT	Mobile Computing	HRS	PEDAGOGY
I	Introduction-Mobile Computing – Mobile Computing Applications –Generations of Mobile computing – Structure of Mobile Computing Application. MAC Protocols – Wireless MAC Issues – Fixed Assignment Schemes – Random Assignment Schemes – Reservation Based Schemes.	12	Chalk and Talk, Power Point Presentation
II	Mobile Ad-Hoc Networks-Ad-Hoc Basic Concepts – Characteristics – Applications – Design Issues – Routing – Essential of Traditional Routing Protocols –Popular Routing Protocols – Vehicular Ad Hoc networks (VANET) – MANET Vs VANET –Security.	12	Chalk and Talk, Power Point Presentation
III	Mobile Telecommunication System-Global System for Mobile Communication (GSM) – Services & Architecture — Protocols — Connection Establishment -	12	Chalk and Talk, Power Point Presentation

	General Packet Radio Service (GPRS) – Universal Mobile Tele communication System (UMTS). Architecture — Handover — Security.		
IV	Mobile Internet Protocol and Transport Layer-Overview of Mobile IP – Features of Mobile IP – Key Mechanism in Mobile IP – route Optimization. Overview of TCP/IP – Architecture of TCP/IP Adaptation of TCP Window – Improvement in TCP Performance.	12	Chalk and Talk, Power Point Presentation
v	Mobile Platforms and Applications-Mobile Device Operating Systems – Special Constrains & Requirements – Commercial Mobile Operating Systems – Software Development Kit: iOS, Android, BlackBerry, Windows Phone – M-Commerce – Structure– Pros & Cons – Mobile Payment System – Security Issues.	12	Chalk and Talk, Power Point Presentation

	Learning Outcome Based Education & Assessment (LOBE) Formative Examination - Blue Print Articulation Mapping – K Levels with Course Outcomes (COs)								
				Section A MCOs		Section C Either or Choice			
Internal	Cos	K Level	No. of. K - Questions Level		Either or Choice				
CI	CO1	K1 – K4	2	K1,K1	2(K3, K3)	2(K4, K4)			
AI	CO2	K1 – K4	2	K2,K2	2(K3, K3)	2(K4, K4)			
CI	CO3	K1 – K4	2	K1,K1	2(K3, K3)	2(K4, K4)			
AII	CO4	K1 – K4	2	K2,K2	2(K3, K3)	2(K4, K4)			
		No. of Questions to be asked	4		4	4			
Question Pattern CIA I & II		No. of Questions to be answered	4		2	2			
		Marks for each question	1		5	8			
		Total Marks for each section	4		10	16			

		D	istribution of	Marks with	K Level	CIA I & CIA II	
	K Level	Section A (Multiple Choice Questions)	Section B (Either / Or Choice)	Section C (Either / Or Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
	K1	2			2	3	7
	K2	2			2	4	<b>'</b>
CIA	К3		20		20	36	36
I	K4			32	32	57	57
1	Marks	4	20	32	56	100	100
	K1	2			2	3	7
	K2	2			2	4	/
CIA	К3		20		20	36	36
II	K4			32	32	57	57
	Marks	4	20	32	56	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

Summati	ve Exam	ination – B			<u> </u>	ourse Outcomes (COs)	
		K -	Section A (MCQs)		Section B (Either /	Section C (Either / or	
S. No	Cos	Level	No. of Questions	K – Level	or Choice) With K - LEVEL	Choice) With K - LEVEL	
1	CO1	K1 – K4	2	K1,K2	2(K2 & K2)	2(K3 & K3)	
2	CO2	K1 – K4	2	K1,K2	2(K3 & K3)	2(K4 & K4)	
3	CO3	K1 – K4	2	K1,K2	2(K2 & K2)	2(K3 & K3)	
4	CO4	K1 – K4	2	K1,K2	2(K3 & K3)	2(K4 & K4)	
5	CO5	K1 – K4	2	K1,K2	2(K3 & K3)	2(K4 & K4)	
No. of Qu	estions to	o be Asked	10		10	10	
	Question answered	_	10		5	5	
Marks	for each	question	01		5	8	
<b>Total Marks for each section</b>		10		25	40		
	(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 (Either or Choice	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %			
<b>K</b> 1	5			5	3.58	4			
K2	5	20		25	17.86	18			
K3		30	32	62	44.28	44			
K4			48	48	34.28	34			
Marks	10	50	80	140	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**

Q. No.	Unit	CO	K-level		
Answer A	<b>ALL</b> the ques	stions		PART – A	$(10 \times 1 = 10 \text{ Marks})$
	Unit - I	CO1	K1		
1.				a)	b)
				c)	d)
	Unit - I	CO1	<b>K2</b>		
2.				a)	b)
				c)	d)
	Unit - II	CO2	<b>K</b> 1		
3.				a)	b)
				c)	d)
	Unit - II	CO2	<b>K2</b>		
4.				a)	b)
				c)	d)
	Unit - III	CO3	K1		
5.				a)	b)
				c)	d)
	Unit - III	CO3	<b>K2</b>		
6.				a)	b)
				c)	d)
	Unit - IV	CO4	<b>K</b> 1		
7.				a)	b)
				c)	d)
	Unit - IV	CO4	<b>K2</b>		
8.				a)	b)
				c)	d)
	Unit - V	CO5	K1		
9.				a)	b)
				c)	d)
	Unit - V	CO5	K2		
10.				a)	b)
				c)	d)

Answei	ALL the qu	estions		PART – B	$(5 \times 5 = 25 \text{ Marks})$
11. a)	Unit - I	CO1	K2		
				OR	
11. b)	Unit - I	CO1	K2		
12. a)	Unit - II	CO2	К3		
			·	OR	
12. b)	Unit - II	CO2	К3		
13. a)	Unit - III	CO3	K2		
			·	OR	
13. b)	Unit - III	CO3	K2		
14. a)	Unit - IV	CO4	К3		
			·	OR	
14. b)	Unit - IV	CO4	К3		
15. a)	Unit - V	CO5	К3		
				OR	
15. b)	Unit - V	CO5	К3		

Answer A	LL the quest	ions		PART – C	$(5 \times 8 = 40 \text{ Marks})$
16. a)	Unit - I	CO1	К3		
				OR	
16. b)	Unit - I	CO1	К3		
17. a)	Unit - II	CO2	K4		
				OR	
17. b)	Unit - II	CO2	K4		
18. a)	Unit - III	CO3	К3		
				OR	
18. b)	Unit - III	CO3	К3		
19. a)	Unit - IV	CO4	K4		
				OR	
19. b)	Unit - IV	CO4	K4		
20. a)	Unit - V	CO5	K4		
				OR	
20. b)	Unit - V	CO5	K4		



## MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

## PG DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	Management Information Systems			
Course Code	23UCCEC54	L	P	C
Category	Elective	4	-	3

## **COURSE OBJECTIVES:**

- > To understand the management information system
- > To explore the system concepts and to identify the characteristics of system
- To analyse the transaction processing system
- To apply the database management systems and architecture networks
- To estimate the functional management information systems

## UNIT - I Management information system

12

Meaning – features – requisites of an effective MIS – MIS Model – components – subsystems of an MIS – role and importance – corporate planning for MIS – growth of MIS in an organization – centralization vs decentralization of MIS. Support – Limitations of MIS.

## UNIT - II System Concepts

12

System concepts – elements of system – characteristics of a system – types of system – categories of information system – system development life cycle – system enhancement.

## UNIT -III Information System in Business and Management

12

Information systems in business and management: Transaction processing system: Information repeating and executive information system.

## UNIT - IV Database Management System

12

Database management systems – conceptual presentation – client server architectures networks.

## UNIT - V Functional Management Information System

12

Functional management information system: Financial – accounting – marketing – production – Human resource – business process outsourcing.

## **Total Lecture Hours**

60

#### **BOOKS FOR STUDY:**

- ➤ Gordon B. Davis And MaggretheH . Olson , Management Information Systems , McGraw Hill International Edition Second Edition , 1998
- RoberG .Mudrick , Joel E . Ross And James R .ClAGGET , Information Systems For Modern Management , 33Rd Edition , 1992 , Prentice Hall Of India (P) Ltd ., Eastern Economy Edition .
- ➤ Jerome Kanter Management Information Systems, 3 Edition, 1990. Prentice Hall Of India Ltd., Eastern Economy Edition

#### **BOOKS FOR REFERENCES:**

- > James A. O'Brien, Management information systems, McGraw Hill, 2002
- BagchiNirmalya, Management Information systems, Vikas Publications, 2010
- IndrajitChattarjee, Management information systems, PHI Learning, 2010

## WEB RESOURCES:

\*

https://www.google.co.in/books/edition/Management\_Information\_Systems/RTZDDAAAQBAJ?

hl=en&gbpv=1&dq=management%20 information%20 system&pg=PR4&printsec=frontcover

- https://www.google.co.in/books/edition/MANAGEMENT\_INFORMATION\_SY STEMS/DOi2 meoOKWsC?hl=en
- https://www.google.co.in/books/edition/Management\_Information\_System s\_Manageria/ZaNDD AAAQBAJ?hl=en&gbpv=1&dq=management%20information%20system&pg= PP1&printsec=frontcover

Nature of Course	EMPLOYABILITY		✓	Sk	SKILL ORIENTED			ENTRE	ENTREPRENEURSHIP			
Curriculum Relevance	LOCAL		REG	IONAL	,		NATIONAL			GLOBAL		✓
Changes Made in the Course	Percentag	e of Ch	ange			No Chang	ges Made		New Course		✓	
* Treat	* Treat 20% as each unit (20*5=100%) and calculate the percentage of change for the course.											

COUR	COURSE OUTCOMES:						
After st	After studying this course, the students will be able to:						
CO1	Paraphrase the characteristics of Management information system	K1 to K4					
CO2	CO2 Describe the elements and characteristics of system						
CO3	Enumerate the application of information system in business	K1 to K4					
CO4	Explain the database management system	K1 to K4					
CO5	Elaborate the functional management information system in financial, accounting, marketing and production.	K1 to K4					

MAPPING WITH PROGRAM OUTCOMES:										
CO/PO	PO1	PO2	PO3	PO4	PO5	P06	PO7	PO8		
CO1	3	3	3	2	3	2	3	3		
CO2	3	2	2	3	2	2	2	2		
соз	3	3	3	2	3	2	3	3		
CO4	3	2	2	2	2	2	2	2		
CO5	3	3	3	3	3	2	3	3		
0 0000										

S- STRONG M - MEDIUM L - LOW

## CO / PO MAPPING:

cos	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	2	2		
CO 2	3	2	3		
CO 3	3	2	2		
CO 4	3	2	2		
CO 5	3	2	3		
WEIGHTAGE	15	10	12		
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	3	2	2.4		

## LESSON PLAN:

UNIT	Management Information Systems	HRS	PEDAGOGY
I	Management information system: meaning – features – requisites of an effective MIS – MIS Model – components – subsystems of an MIS – role and importance – corporate planning for MIS – growth of MIS in an organization – centralization vs decentralization of MIS. Support – Limitations of MIS.	12	Chalk and Talk, Power Point Presentation
II	System concepts – elements of system – characteristics of a system – types of system – categories of information system – system development life cycle – system enhancement.	12	Chalk and Talk, Power Point Presentation
Ш	Information systems in business and management: Transaction processing system: Information repeating and executive information system.	12	Chalk and Talk, Power Point Presentation

IV	Database management systems – conceptual presentation – client server architectures networks.	12	Chalk and Talk, Power Point Presentation
v	Functional management information system: Financial – accounting – marketing – production – Human resource – business process outsourcing.	12	Chalk and Talk, Power Point Presentation

Learning Outcome Based Education & Assessment (LOBE)  Formative Examination - Blue Print  Articulation Mapping – K Levels with Course Outcomes (COs)								
		K Level	Section A MCQs		Section B Either or	Section C		
Internal	Cos	K Level	No. of. Questions	K - Level	Choice	Either or Choice		
CI	CO1	K1 – K4	2	K1,K1	2(K3, K3)	2(K4, K4)		
AI	CO2	K1 – K4	2	K2,K2	2(K3, K3)	2(K4, K4)		
CI	CO3	K1 – K4	2	K1,K1	2(K3, K3)	2(K4, K4)		
AII	CO4	K1 – K4	2	K2,K2	2(K3, K3)	2(K4, K4)		
		No. of Questions to be asked	4		4	4		
Question Pattern CIA I & II		No. of Questions to be answered	4		2	2		
		Marks for each question	1		5	8		
		Total Marks for each section	4		10	16		

		D	istribution of	Marks with	K Level	CIA I & CIA II	
	K Level	Section A (Multiple Choice Questions)	Section B (Either / Or Choice)	Section C (Either / Or Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
	K1	5			5	3.58	4
	K2	5	20		25	17.86	18
CIA	К3		30	32	62	44.28	44
I	K4			48	48	34.28	34
1	Marks	10	50	80	140	100	100
	K1	5			5	3.58	4
	K2	5	20		25	17.86	18
CIA	К3		30	32	62	44.28	44
II	K4			48	48	34.28	34
	Marks	10	50	80	140	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

Summati	Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)								
		К-	Section A	(MCQs)	Section B (Either /	Section C (Either / or			
S. No	Cos	S Level	No. of	K – Level	or Choice) With	Choice) With			
		Level	Questions	K - LEVEL		K - LEVEL			
1	CO1	K1 – K4	2	K1,K2	2(K2 & K2)	2(K3 & K3)			
2	CO2	K1 – K4	2	K1,K2	2(K3 & K3)	2(K4 & K4)			
3	CO3	K1 – K4	2	K1,K2	2(K2 & K2)	2(K3 & K3)			
4	CO4	K1 – K4	2	K1,K2	2(K3 & K3)	2(K4 & K4)			
5	CO5	K1 – K4	2	K1,K2	2(K3 & K3)	2(K4 & K4)			
No. of Qu	estions to	o be Asked	10		10	10			
	Question answered		10		5	5			
Marks for each question		01		5	8				
Total Man	<b>Total Marks for each section</b>		10		25	40			
	(Figures	s in parenth	esis denotes, q	uestions sho	uld be asked with the g	iven K level)			

	Distribution of Marks with K Level									
K Level	Section A (Multiple Choice Questions)	Section B (Either or Choice	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %				
K1	5			5	3.58	4				
K2	5	20		25	17.86	18				
К3		30	32	62	44.28	44				
K4			48	48	34.28	34				
Marks	10	50	80	140	100	100				

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

## ${\bf Summative\ Examinations\ -\ Question\ Paper-Format}$

Q. No.	Unit	CO	K-level		
Answer A	<b>ALL</b> the ques	stions		PART – A	$(10 \times 1 = 10 \text{ Marks})$
	Unit - I	CO1	K1		
1.				a)	b)
				c)	d)
	Unit - I	CO1	<b>K2</b>		
2.				a)	b)
				c)	d)
	Unit - II	CO2	K1		
3.				a)	b)
				c)	d)
	Unit - II	CO2	<b>K2</b>		
4.				a)	b)
				c)	d)
	Unit - III	CO3	K1		
5.				a)	b)
				c)	d)
	Unit - III	CO3	<b>K2</b>		
6.				a)	b)
				c)	d)
	Unit - IV	CO4	K1		
7.				a)	b)
				c)	d)
	Unit - IV	CO4	<b>K2</b>		
8.				a)	b)
				c)	d)
	Unit - V	CO5	K1		
9.				a)	b)
				c)	d)
	Unit - V	CO5	K2		
10.				a)	b)
				c)	d)

Answei	ALL the que	estions		PART – B	$(5 \times 5 = 25 \text{ Marks})$
11. a)	Unit - I	CO1	K2		
				OR	
11. b)	Unit - I	CO1	K2		
12. a)	Unit - II	CO2	К3		
				OR	
12. b)	Unit - II	CO2	К3		
13. a)	Unit - III	CO3	K2		
				OR	
13. b)	Unit - III	CO3	K2		
14. a)	Unit - IV	CO4	К3		
				OR	
14. b)	Unit - IV	CO4	К3		
15. a)	Unit - V	CO5	К3		
				OR	
15. b)	Unit - V	CO5	К3		

Answer A	LL the quest	ions		PART – C	$(5 \times 8 = 40 \text{ Marks})$
16. a)	Unit - I	CO1	К3		
				OR	
16. b)	Unit - I	CO1	К3		
17. a)	Unit - II	CO2	K4		
				OR	
17. b)	Unit - II	CO2	K4		
18. a)	Unit - III	CO3	К3		
				OR	
18. b)	Unit - III	CO3	К3		
19. a)	Unit - IV	CO4	K4		
				OR	
19. b)	Unit - IV	CO4	K4		
20. a)	Unit - V	CO5	K4		
				OR	
20. b)	Unit - V	CO5	K4		



## MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

## PG DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	Internship Report			
Course Code	23UCCIN51	L	P	C
Category	Summer Internship	-	-	2

## **COURSE OBJECTIVES:**

The purpose of this skill enhancing (Training) core paper is to bridge the theoretical fundamentals with that of actual practice and to inculcate a spirit of inquiry & research rigor to investigate the nuances that go into the working of industry at large. Apart from adapting as team-worker, students are expected to gather, filter the required information and report the dynamics of the chosen industry in a standardized format.

## **Course Description:**

The final year students must undergo 30 Hours Internship Training in their fourth semester vacation i.e. before starting their fifth semester after completing their fourth semester examinations. The report preparation, presentation and viva-voce will be conducted during the fifth semester and the marks will be entered in their fifth semester. The following guidelines to be strictly followed:

- 1. The internship period should be minimum 30 Hours
- 2. The students should produce permission letter as well as the attendance certificate.
- 3. There will be two supervisors to guide the students one is Faculty Guide and other one is Factory Guide.
- 4. The students should submit an Internship Training Report (Maximum 50 Pages).

The Marks for Internship Training will be awarded only on the basis of the Internship Training Report.

## Evaluation/assessment of student intern

The internship report will be evaluated by panels of expert, consists of Faculty guide, and the factory manager observation report/Hod, each carry 25 marks and average.

<b>Internship Training</b>	30 Hours
Internal	
Training	25
External	
<b>Internship Report &amp;</b>	50
Viva Voce	25
Total Marks -	100

- 5. The Internship Training Report should contain
  - (a) Introduction about the Training
  - (b) Objectives of the Training
  - (c) Scope of the Training
  - (d) Limitations of the Training
  - (e) About the Organization
  - (f) About functioning of various Departments in the Organization
  - (g) Inferences
  - (h) Conclusion
- 6. The evaluation of the Internship Training Report will be purely internal.
  - a) Report will be valued by both the Faculty guide and factory manager/Hod to 50 marks each and Average it.
  - b) The Viva voce will be conducted by the three panels of Expert, and the first one is Faculty guide and the second one is HOD and the third person will be an expert from the outside college for 25 marks each and Average it.

Nature of Course	EMPLO	OYABII	LITY	✓	SKILL ORI	ENTED		ENTRE	<b>)</b>		
Curriculum Relevance	LOCAL		REG	IONAL		NATION	AL	✓	<b>✓</b> GLOBAL		
Changes Made in the Course	Percentag	e of Cl	nange		No Char	ges Made		New Course		✓	

<sup>\*</sup> Treat 20% as each unit (20\*5=100%) and calculate the percentage of change for the course.

COUR	SE OU	TCOME	S:						K LEVEL
After s	studyi	ng this	course,	the studer	its will be a	able to:			
CO1	part of	private/p	ublic com	panies or gov	and expectati ernment entiti	es			K1 to K4
CO2	record	of work	experience		ides necessary	_			K1 to K4
соз				es by Integranction in the	ting theory areconomy.	nd practice	e and learn	to	K1 to K4
CO4	1		lent to pro		models by de	eveloping of	communicati	ion,	K1 to K4
CO5	attenti	on to deta	ul.		as teamwor	k, commu	nications ar	nd	K1 to K4
MAPP	NG WI	TH PRO	OGRAM	OUTCOME	S:				
CO	/PO	PO1	PC	)2 PO	3 PO4	PO5	P06	PO7	PO8
C	01	S	S	M	M	M	S	S	S
C	02	S	S	M	M	M	S	S	S
C	03	S	S	M	M	M	S	S	S
C	04	S	S	M	M	M	S	S	S
C	05	S	S	M	M	M	S	S	S
S-	<b>STRO</b>	NG			M – MEDIU	M		L	- LOW
CO / I	O MA	PPING:							
	cos		PSO1	PSO2	PSO	3	PSO4		PSO5
	CO 1		3	3	3		3		3
	CO 2		3	3	3		3		3
	CO 3		3	3	3		3		3
	CO 4		3	3	3		3		3
	CO 5	CO 5 3 3		3				3	
WEIGHTAGE 15 15				15		15		15	
PERC	EIGHTI ENTAC OURSI RIBUTIC POS	E OF	3.0	3.0	3.0	)	3.0		3.0





## MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

## PG DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	Cost Accounting - II			
Course Code	23UCCCC61	L	P	C
Category	Core	6	-	4

## **COURSE OBJECTIVES:**

- To understand the standards in Cost Accounting
- To know the concepts of contract costing.
- To be familiar with the concept of process costing.
- > To learn about operation costing.
- To gain insights into standard costing.

## UNIT - I COST ACCOUNTING STANDARDS

18

An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.

## UNIT - II JOB COSTING, BATCH COSTING AND CONTRACT COSTING 18

Definitions - Features - A Comparison - Calculation of Profit on Contracts - Cost Plus Contract - Preparation of Contract A/c.

## **UNIT -III** Process Costing

18

Process Costing – Meaning –Fundamental Principles of Process Costing – Features of Process Costing – Application of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain: Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products.

## **UNIT - IV** Operation Costing

18

Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing (Simple Problems).

## UNIT - V STANDARD COSTING AND VARIANCE ANALYSIS

18

Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.

Total Lecture Hours	90
THEORY 20% & PROBLEMS 80%	

#### **BOOKS FOR STUDY:**

- Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi.
- KhannaB.S., PandeyI.M., AhujaG.K., and AroraM.N., Practical Costing, S Chand & Co, New Delhi.
- > Dr.S.N.Maheswari, Principles of Cost Accounting, Sultan Chand publications, NewDelhi.
- T.S.Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.
- > S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi.

## **BOOKS FOR REFERENCES:**

- ➤ Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, Noida.
- > Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.
- > V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi.
- Murthy A &GurusamyS, Cost Accounting, Vijay Nicole Imprints Pvt .Ltd .Chennai.
- > Prasad.N.K and Prasad.V.K,Cost Accounting, Book Syndicate, Bangladesh.

## WEB RESOURCES:

- https://www.economicsdiscussion.net/cost-accounting/contract-costing/32597
- https://www.wallstreetmojo.com/process-costing/
- https://www.accountingnotes.net/cost-accounting/operatingcosting/17755

Nature of Course	EMPLO'	YABILITY	✓	SKILL OF	RIENTED		ENTRE	IP		
Curriculum Relevance	LOCAL	R	EGIONAL		NATION	AL		GLOBAL		✓
Changes Made in the Course	Percentage Change	e of		No Char	nges Made		Ne	ew Course	•	/

<sup>\*</sup> Treat 20% as each unit (20\*5=100%) and calculate the percentage of change for the course.

COURSE OUTCOMES:					
After st	udying this course, the students will be able to:				
CO1	Remember and recall standards in cost accounting	K1 to K4			
CO2	Apply the knowledge in contract costing	K1 to K4			
CO3	Analyze and assimilate concepts in process costing	K1 to K4			
CO4	Understand various bases of classification cost and prepare operating cost statement.	K1 to K4			
CO5	Set up standards and analyse variances.	K1 to K4			

MAPPI	NG WI	TH PR	OGRAM	OUT	COMES:				li i		
CO	/PO	PO1	<b>P</b> (	02	PO3	PO4	PO5	P06	PO7	PO8	
C	01	3	3	}	3	2	3	3	3	3	
C	<b>)</b> 2	3	3	3	3	2	2	3	2	2	
C	23	3	3	3	3	2	3	3	3	3	
C	<b>)</b> 4	3	3	3	3	2	2	3	2	2	
C	<b>D</b> 5	3	3	}	3	2	3	3	3	3	
S-	STRO	NG			<b>M</b> -	- MEDIUI	<b>VI</b>		L - I	LOW	
CO / F	O MAI	PPING:									
	cos		PSO1	F	PSO2	PSO	3	PSO4	PS	<b>SO</b> 5	
	CO 1		3		2	2					
	CO 2		3		2	3					
	CO 3		3		2	2					
	CO 4		3		2	2					
	CO 5		3		2	3					
WE:	IGHTA	GE	15		10	12					
PERC:	CIGHTE ENTAG OURSI RIBUTIO POS	E OF	3		2	2.4					
LESSO	N PLA	N:									
UNIT			Cost Ac	coun	ting - II			HRS	PEDA	GOGY	
I	Cost Accounting Standards							18	Chalk & PPT Pres		
II	Job Costing, Batch Costing and Contract Costing							18	Chalk & Talk , PPT Presentation		
III	Proce	ss Costin	ıg					18	Chalk & Talk , PPT Presentation		

Standard Costing and Variance Analysis

**Operation Costing** 

IV

V

Chalk & Talk,
PPT Presentation
Chalk & Talk,
PPT Presentation,

Seminar, Assignment

18

18

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

			Section	n A	Section B		
Internal	Cos	K Level	MCC	<b>)</b> s	Either or	Section C	
Internal	Cos	K Level	No. of.	К-	Choice	Either or Choice	
			Questions	Level			
CI	CO1	K1 – K4	2	K1	2(K2,K2)	2(K3,K3)	
AI	CO2	K1 – K4	2	K2	2(K3,K3)	2(K4,K4)	
CI	CO3	K1 – K4	2	K1	2(K2,K2)	2(K3,K3)	
AII	CO4	K1 – K4	2	K2	2(K3,K3)	2(K4,K4)	
		No. of Questions to be asked	4		4	4	
Quest		No. of Questions to be answered	4		2	2	
Pattern CIA I & II		Marks for each question	1		5	8	
		Total Marks for each section	4		10	16	

		D	istribution of	f Marks with	K Level	CIA I & CIA II	
	K Level	Section A (Multiple Choice Questions)	Section B (Either / Or Choice)	Section C (Either / Or Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
	K1	2			2	3.57	
	K2	2	10		12	21.43	25
CIA	К3		10	16	26	46	46
I	K4			16	16	29	29
-	Marks	4	20	32	56	100	100
	K1	2			2	3.57	
	K2	2	10		12	21.43	25
CIA	К3		10	16	26	46	46
II	K4			16	16	29	29
	Marks	4	20	32	56	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

Summati	ive Exam	ination – B	lue Print Artic	culation Map	ping – K Level with Co	ourse Outcomes (COs)	
		К-	Section A	(MCQs)	Section B (Either /	Section C (Either / or	
S. No	Cos	Level	No. of	K – Level	or Choice) With	Choice) With	
		Level	Questions	K – Level	K - LEVEL	K - LEVEL	
1	CO1	K1 – K4	2	K1,K2	2(K2,K2)	2(K3,K3)	
2	CO2	K1 – K4	2	K1,K2	2(K2,K2)	2(K2,K2)	
3	CO3	K1 – K4	2	K1,K2	2(K3,K3)	2(K4,K4)	
4	CO4	K1 – K4	2	K1,K2	2(K2,K2)	2(K2,K2)	
5	CO5	K1 – K4	2	K1,K2	2(K3,K3)	2(K3,K3)	
No. of Qu	estions to	o be Asked	10		10	10	
	Question answered		10		5	5	
Marks	Marks for each question		1		5	8	
Total Man	<b>Total Marks for each section</b>		10		25	40	
	(Figures	s in parenth	esis denotes, q	uestions sho	uld be asked with the g	given K level)	

	Distribution of Marks with K Level										
K Level	Section A (Multiple Choice Questions)	Section B (Either or Choice	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %					
K1	5			5	4	52					
K2	5	30	32	67	48						
К3		20	32	52	37	37					
K4			16	16	11	11					
Marks	10	50	80	140	100	100					

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

## ${\bf Summative\ Examinations\ -\ Question\ Paper-Format}$

Q. No.	Unit	CO	K-level		
Answer A	<b>ALL</b> the ques	stions		PART – A	$(10 \times 1 = 10 \text{ Marks})$
	Unit - I	CO1	K1		
1.				a)	b)
				c)	d)
	Unit - I	CO1	K2		
2.				a)	b)
				c)	d)
	Unit - II	CO2	K1		
3.				a)	b)
				c)	d)
	Unit - II	CO2	K2		
4.				a)	b)
				c)	d)
	Unit - III	CO3	K1		
5.				a)	b)
				c)	d)
	Unit - III	CO3	K2		
6.				a)	b)
				c)	d)
	Unit - IV	CO4	K1		
7.				a)	b)
				c)	d)
	Unit - IV	CO4	<b>K2</b>		
8.				a)	b)
				c)	d)
	Unit - V	CO5	K1		
9.				a)	b)
				c)	d)
	Unit - V	CO5	K2		
10.				a)	b)
				c)	d)

Answei	Answer <b>ALL</b> the questions			PART – B	$(5 \times 5 = 25 \text{ Marks})$						
11. a)	Unit - I	CO1	K2								
	OR										
11. b)	Unit - I	CO1	K2								
12. a)	Unit - II	CO2	K2								
			·	OR							
12. b)	Unit - II	CO2	<b>K2</b>								
13. a)	Unit - III	CO3	К3								
			·	OR							
13. b)	Unit - III	CO3	K3								
14. a)	Unit - IV	CO4	K2								
			·	OR							
14. b)	Unit - IV	CO4	K2								
15. a)	Unit - V	CO5	К3								
	OR										
15. b)	Unit - V	CO5	К3								

Answer A	LL the quest	ions		PART – C	$(5 \times 8 = 40 \text{ Marks})$						
16. a)	Unit - I	CO1	К3								
	OR										
16. b)	Unit - I	CO1	К3								
17. a)	Unit - II	CO2	K2								
				OR							
17. b)	Unit - II	CO2	K2								
18. a)	Unit - III	CO3	K4								
				OR							
18. b)	Unit - III	CO3	K4								
19. a)	Unit - IV	CO4	K2								
				OR							
19. b)	Unit - IV	CO4	<b>K2</b>								
20. a)	Unit - V	CO5	К3								
	OR										
20. b)	Unit - V	CO5	К3								



## MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

## PG DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	Management Accounting			
Course Code	23UCCCC62	L	P	C
Category	Core	6	-	4

## **COURSE OBJECTIVES:**

- > To understand basics management accounting
- To know the aspects of Financial Statement Analysis
- To familiarize with fund flow and cash flow analysis
- To learn about budgetary control
- To gain insights into marginal costing.

## UNIT - I Introduction to Management Accounting

18

Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.

Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.

## UNIT - II Ratio Analysis

18

Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios – Turnover Ratios – Solvency Ratios – Leverage Ratios – Preparation of Financial Statements from Ratios.

#### UNIT -III Fund Flow & Cash Flow

18

Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement.

**Cash Flow Statement:** Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 – Cash Flow from Operating, Financing and Investing activities

## UNIT - IV MARGINAL COSTING

18

**Marginal Costing:** Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point – Margin of Safety – Cost- Volume Profits Analysis.

**Decision Making:** Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor.

## UNIT - V BUDGET AND BUDGETARY CONTROL

18

Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget – Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits.

		•		
			<b>Total Lecture Hours</b>	90
THEORY 2	0% & PROB	LEMS 80%		

#### **BOOKS FOR STUDY:**

- > Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, kalyani publications,
- > Dr.S.N.Maheswari, CostandManagementAccounting,Sultanchandsons publications, New Delhi.
- > Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.
- > Jenitra L Mervin, Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.
- > T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, Margham publications, Chennai.

## **BOOKS FOR REFERENCES:**

- ➤ Chadwick The Essence of ManagementAccounting, Financial Times Publications, England.
- ➤ Charles T.Horngren and Gary N. Sundem—Introduction to Management Accounting, Pearson, Chennai.
- Murthy A and Gurusamy S, Management Accounting-Theory & Practice, Vijay Nicole Imprints
- > Pvt. Ltd .Chennai.
- ➤ Hansen Mowen, Cost Management Accounting and Control, South Western College, India.
- > N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.

## WEB RESOURCES:

- https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300
- https://accountingshare.com/budgetary-control/
- https://www.investopedia.com/terms/m/marginalcostofproduction.asp

Nature of Course	EMPLOYABILITY			✓		SKILL C	RIENTED		ENTREPRENEURSHIP			
Curriculum Relevance	LOCAL		REG	IONAL	,		NATIONA	AL		GLOBAL		
Changes Made in the Course	Percentag	e of Ch	ange			No Chang	ges Made	<b>~</b>	1	New Course		

<sup>\*</sup> Treat 20% as each unit (20\*5=100%) and calculate the percentage of change for the course.

COUR	SE OUTCOMES:	K LEVEL						
After st	After studying this course, the students will be able to:							
CO1	Remember and recall basics in management accounting	K1 to K4						
CO2	Apply the knowledge of preparation of Financial Statements	K1 to K4						
CO3	Analyze the concepts relating to fund flow and cash flow	K1 to K4						
CO4	Evaluate techniques of budgetary control	K1 to K4						
CO5	Formulate criteria for decision making using principles of marginal costing.	K1 to K4						

MAPPING WITH PROGRAM OUTCOMES:										
CO	'PO	PO1	P	02	РО3	PO4	PO5	P06	PO7	PO8
C	<b>D1</b>	3	2		3	2	3	2	3	3
C	02	3	2		2	2	3	2	2	2
C	03	3	2		3	2	3	2	3	3
C	04	3	2		2	2	3	2	2	2
C	CO5 3		3		3	2	3	2	3	3
S-	STRO	NG			М -	- MEDIUI	<b>VI</b>	L - LOW		
CO / P	O MAI	PPING:								
	cos		PSO1	F	PSO2	PSO3		PSO4	PSO5	
	CO 1		3		2	2				
	CO 2		3		2	3				
	CO 3		3		2	2				
	CO 4		3		2	2				
	CO 5		3		2	3				
	GHTA		15		10	12				
PERCI C	WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS		3		2	2.4				
LESSO	N PLA	N:								
UNIT	Management Accounting			HRS	3	PEDAGOGY				
I	Introduction to Management Accounting			18		Chalk & Talk , PPT Presentation				
II	II Ratio Analysis				18		Chalk & Talk , PPT Presentation			
III	III Funds Flow & Cash Flow Analysis				18		Chalk & Talk , PPT Presentation			
IV	IV Marginal Costing				18		Chalk & Talk , PPT Presentation			
<b>V</b> Budget and Budgetary Control				18		Chalk & Talk , PPT Presentation, Seminar, Assignment				

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

**Section A Section B MCQs Section C** Internal Cos K Level Either or No. of. **K** -**Either or Choice** Choice **Questions** Level CO<sub>1</sub> K1 - K42(K2,K2)2(K3,K3)CI **K**1 CO<sub>2</sub> 2 K1 - K4K2 2(K3,K3)2(K4,K4)ΑI 2 CI CO<sub>3</sub> K1 - K4**K**1 2(K2,K2)2(K3,K3)AII K1 - K42 K2 2(K3,K3)2(K4,K4)CO<sub>4</sub> No. of Questions to 4 4 4 be asked No. of Questions to 4 2 2 Question be answered **Pattern** Marks for each CIA I & II 1 5 8 question **Total Marks for** 4 10 16 each section

Distribution of Marks with K Level CIA I & CIA II									
	K Level	Section A (Multiple Choice Questions)	Section B (Either / Or Choice)	Section C (Either / Or Choice)	Total Marks	% of (Marks without choice)	Consolidate of %		
	K1	2			2	3.57			
	K2	2	10		12	21.43	25		
CIA	К3		10	16	26	46	46		
I	K4			16	16	29	29		
	Marks	4	20	32	56	100	100		
	K1	2			2	3.57			
	K2	2	10		12	21.43	25		
CIA	К3		10	16	26	46	46		
II	K4			16	16	<b>29</b>	29		
	Marks	4	20	32	56	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	Section A	(MCQs)	Section B (Either /	Section C (Either / or		
			No. of	K – Level	or Choice) With	Choice) With		
			Questions	K – Level	K - LEVEL	K - LEVEL		
1	CO1	K1 – K4	2	K1,K2	2(K2,K2)	2(K3,K3)		
2	CO2 K1 – K4		2	K1,K2	2(K2,K2)	2(K2,K2)		
3	CO3	K1 – K4	2	K1,K2	2(K3,K3)	2(K4,K4)		
4	CO4	K1 – K4	2	K1,K2	2(K2,K2)	2(K2,K2)		
5	CO5	K1 – K4	2	K1,K2	2(K3,K3)	2(K3,K3)		
No. of Qu	No. of Questions to be Asked				10	10		
No. of Questions to be answered			10		5	5		
Marks for each question			1		5	8		
Total Man	<b>Total Marks for each section</b>				25	40		
(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 (Either or Choice	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %		
K1	5			5	4	52		
K2	5	30	32	67	48			
К3		20	32	52	37	37		
K4			16	16	11	11		
Marks	10	50	80	140	100	100		

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

## ${\bf Summative\ Examinations\ -\ Question\ Paper-Format}$

Q. No.	Unit	CO	K-level		
Answer A	<b>ALL</b> the ques	stions	•	PART – A	(10  x  1 = 10  Marks)
	Unit - I	CO1	K1		
1.				a)	b)
				c)	d)
	Unit - I	CO1	K2		
2.				a)	b)
				c)	d)
	Unit - II	CO2	K1		
3.				a)	b)
				c)	d)
	Unit - II	CO2	K2		
4.				a)	b)
				c)	d)
	Unit - III	CO3	K1		
5.				a)	b)
				c)	d)
	Unit - III	CO3	K2		·
6.				a)	b)
				c)	d)
	Unit - IV	CO4	K1		
7.				a)	b)
				c)	d)
	Unit - IV	CO4	K2		
8.				a)	b)
				c)	d)
	Unit - V	CO5	K1		
9.				a)	b)
				c)	d)
	Unit - V	CO5	K2		
10.				a)	b)
				c)	d)

Answer ALL the questions				PART – B	$(5 \times 5 = 25 \text{ Marks})$						
11. a)	Unit - I	CO1	<b>K2</b>								
	OR										
11. b)	Unit - I	CO1	<b>K2</b>								
12. a)	Unit - II	CO2	K2								
			•	OR							
12. b)	Unit - II	CO2	<b>K2</b>								
13. a)	Unit - III	CO3	К3								
			•	OR							
13. b)	Unit - III	CO3	K3								
14. a)	Unit - IV	CO4	<b>K2</b>								
			•	OR							
14. b)	Unit - IV	CO4	K2								
15. a)	Unit - V	CO5	К3								
				OR							
15. b)	Unit - V	CO5	K3								

Answer <b>ALL</b> the questions				PART – C	$(5 \times 8 = 40 \text{ Marks})$			
16. a)	Unit - I	CO1	К3					
				OR				
16. b)	Unit - I	CO1	K3					
17. a)	Unit - II	CO2	K2					
				OR				
17. b)	Unit - II	CO2	K2					
18. a)	Unit - III	CO3	K4					
				OR				
18. b)	Unit - III	CO3	K4					
19. a)	Unit - IV	CO4	K2					
				OR				
19. b)	Unit - IV	CO4	K2					
20. a)	Unit - V	CO5	К3					
OR								
20. b)	Unit - V	CO5	К3					



#### MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

## PG DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	Income Tax Law and Practice - II								
Course Code	23UCCCC63 L P C								
Category	Core	6	-	4					

#### **COURSE OBJECTIVES:**

- > To understand provisions relating to capital gains
- To know the provisions for computation of income from other sources.
- To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.
- To learn about assessment of individuals
- To gain knowledge about assessment procedures.

#### UNIT - I CAPITAL GAINS

18

18

Capital Assets – Transfer – Short term vs Long term capital assets - Computation of Capital Gains – Exemption under Section 54, 54B, 54D, 54EC, 54F, 54GA

#### UNIT - II INCOME FROM OTHER SOURCES & CLUBBING OF INCOME

Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income - Concept-Undisclosed Income & Investments.

## UNIT -III SET OFF AND CARRY FORWARD OF LOSSES AND DEDUCTIONS FROM GROSS TOTAL INCOME

18

Gross Total Income vs Total Income - Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only..

#### UNIT - IV COMPUTATION OF TOTAL INCOME - INDIVIDUAL

18

Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime)

#### UNIT - V INCOME TAX AUTHORITIES

18

Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer - Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN), e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS).

	· · · · · · · · · · · · · · · · · · ·	
	<b>Total Lecture Hours</b>	90
THEORY 20% & PROBLEMS 80%		

#### **BOOKS FOR STUDY:**

- ➤ V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.
- > T.S.Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
- DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
- Mehrotra H.C, Dr.GoyalS.P,Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
- T. Srinivasan Income Tax & Practice Vijay Nicole Imprints Private Limited, Chennai.

#### **BOOKS FOR REFERENCES:**

- Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
- ➤ Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan, New Delhi.
- Vinod K. Singhania, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.
- ➤ Dr. Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi
- ➤ Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.

#### WEB RESOURCES:

- https://www.investopedia.com/terms/c/capitalgain.asp
- https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html
- https://www.incometax.gov.in/iec/foportal/

Nature of Course	EMPLOYABILITY		✓	SKILL ORIENTED			ENTREPRENEURSHIP		
Curriculum Relevance			EGIONAL		NATIONAL		✓	GLOBAL	
Changes Made in the Course	Percentage of Change		23%	No Chai	nges Made			New Course	

<sup>\*</sup> Treat 20% as each unit (20\*5=100%) and calculate the percentage of change for the course.

COUR	COURSE OUTCOMES:							
After st	After studying this course, the students will be able to:							
CO1	Remember and recall provisions on capital gains	K1 to K4						
CO2	Apply the knowledge about income from other sources	K1 to K4						
CO3	Analyze the set off and carry forward of losses provisions	K1 to K4						
CO4	Learn about assessment of individuals							
CO5	Apply procedures learnt about assessment procedures.	K1 to K4						

MAPPI	NG WI	TH PRO	GRAM	OUT	COMES:					
CO	/PO	PO1	P	02	PO3	PO4	PO5	P06	PO7	PO8
C	01	3	2	2	3	2	3	2	3	3
C	02	3	2	2	2	2	2	2	2	2
C	03	3	3	3	3	2	3	2	3	3
C	04	3	2	<b>;</b>	2	2	2	2	2	2
C	<b>)</b> 5	3	3	3	3	2	3	2	3	3
S-	STRO	NG			<b>M</b> -	- MEDIUI	<b>VI</b>		L -	LOW
CO / P	O MAI	PPING:								
	cos		PSO1	F	PSO2	PSO3	3	PSO4	P	<b>SO</b> 5
	CO 1		3		2	2				
	CO 2		3		2	3				
	CO 3		3	2		2				
	CO 4		3		2	2				
	CO 5		3		2	3				
	IGHTA		15		10	12				
PERCI C	ENTAGOURSI OURSI RIBUTIO POS	E OF	3		2	2.4				
LESSO	N PLA	N:								
UNIT		Inc	ome T	ax La	w and Pr	actice - I	I	HR	S PE	DAGOGY
I	Capital Gain								Та	halk & lk, PPT
II	Income From Other Sources & Clubbing of Income								<u> </u>	halk & lk, PPT
III	Set Off And Carry Forward Of Losses And Deduction From Gross Total Income								<b>4</b>	halk & lk, PPT
IV	Comp	utation of	Total In	come-	Individual			18	<b>ፈ</b>	halk & lk, PPT
V	Incom	e Tax Au	thorities					18	<b>4</b>	halk & lk, PPT

Talk, PPT

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

			Section	n A	C - 44 D		
Internal	Cos	K Level	MCC	<b>)</b> s	Section B Either or	Section C	
	202		No. of. Questions	K - Level	Choice	Either or Choice	
CI	CO1	K1 – K4	2	K1	2(K2, K2)	2(K4, K4)	
AI	CO2	K1 – K4	2	K2	2(K3, K3)	2(K3, K3)	
CI	CO3	K1 – K4	2	K1	2(K2, K2)	2(K4, K4)	
AII	CO4	K1 – K4	2	K2	2(K3, K3)	2(K3, K3)	
		No. of Questions to be asked	4		4	4	
Quest Patte		No. of Questions to be answered	4		2	2	
CIA I		Marks for each question	1		5	8	
		Total Marks for each section	4		10	16	

	Distribution of Marks with K Level CIA I & CIA II											
	K Level	Section A (Multiple Choice Questions)	Section B (Either / Or Choice)	Section C (Either / Or Choice)	Total Marks	% of (Marks without choice)	Consolidate of %					
	K1	2			2	3.57	25					
	K2	2	10		12	21.43	23					
CIA	K3		10	16	26	46	46					
I	K4			16	16	29	29					
1	Marks	4	20	32	56	100	100					
	K1	2			2	3.57	25					
	K2	2	10		12	21.43	25					
CIA	К3		10	16	26	46	46					
II	K4			16	16	29	29					
	Marks	4	20	32	56	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

Summati	Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)									
		К-	Section A	(MCQs)	Section B (Either /	Section C (Either / or				
S. No	Cos	Level	No. of	K – Level	or Choice) With	Choice) With				
		Level	Questions		K - LEVEL	K - LEVEL				
1	CO1	K1 – K4	2	K1,K2	2(K2,K2)	2(K3,K3)				
2	CO2	K1 – K4	2	K1,K2	2(K2,K2)	2(K3,K3)				
3	CO3	K1 – K4	2	K1,K2	2(K3,K3)	2(K4,K4)				
4	CO4	K1 – K4	2	K1,K2	2(K3,K3)	2(K3,K3)				
5	CO5	K1 – K4	2	K1,K2	2(K2,K2)	2(K4,K4)				
No. of Qu	estions to	o be Asked	10		10	10				
	Question answered		10		5	5				
Marks	Marks for each question		1		5	8				
Total Man	<b>Total Marks for each section</b>		10		25	40				
	(Figures	s in parenth	esis denotes, q	uestions sho	uld be asked with the g	iven K level)				

	Distribution of Marks with K Level										
K Level	Section A (Multiple Choice Questions)	Section B (Either or Choice	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %					
K1	5			5	4	29					
K2	5	30		35	25						
K3		20	48	68	49	49					
K4			32	32	22	22					
Marks	10	50	80	140	100	100					

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

## ${\bf Summative\ Examinations\ -\ Question\ Paper-Format}$

Q. No.	Unit	CO	K-level		
Answer ALL the questions				PART – A	(10  x  1 = 10  Marks)
	Unit - I	CO1	K1		
1.				a)	b)
				c)	d)
	Unit - I	CO1	<b>K2</b>		
2.				a)	b)
				c)	d)
	Unit - II	CO2	K1		
3.				a)	b)
				c)	d)
4.	Unit - II	CO2	<b>K2</b>		
				a)	b)
				c)	d)
	Unit - III	CO3	K1		
5.				a)	b)
				c)	d)
	Unit - III	CO3	K2		
6.				a)	b)
				c)	d)
	Unit - IV	CO4	K1		
7.				a)	b)
				c)	d)
	Unit - IV	CO4	K2		
8.				a)	b)
				c)	d)
	Unit - V	CO5	K1		
9.				a)	b)
				c)	d)
	Unit - V	CO5	K2		
10.				a)	b)
				c)	d)

Answei	ALL the que	estions		PART – B	$(5 \times 5 = 25 \text{ Marks})$
11. a)	Unit - I	CO1	K2		
				OR	
11. b)	Unit - I	CO1	K2		
12. a)	Unit - II	CO2	K2		
			,	OR	
12. b)	Unit - II	CO2	K2		
13. a)	Unit - III	CO3	К3		
				OR	
13. b)	Unit - III	CO3	К3		
14. a)	Unit - IV	CO4	К3		
				OR	
14. b)	Unit - IV	CO4	К3		
15. a)	Unit - V	CO5	K2		
				OR	
15. b)	Unit - V	CO5	K2		

Answer A	Answer <b>ALL</b> the questions			PART – C	$(5 \times 8 = 40 \text{ Marks})$
16. a)	Unit - I	CO1	К3		
				OR	
16. b)	Unit - I	CO1	К3		
17. a)	Unit - II	CO2	К3		
				OR	
17. b)	Unit - II	CO2	К3		
18. a)	Unit - III	CO3	K4		
				OR	
18. b)	Unit - III	CO3	K4		
19. a)	Unit - IV	CO4	К3		
				OR	
19. b)	Unit - IV	CO4	К3		
20. a)	Unit - V	CO5	K4		
				OR	
20. b)	Unit - V	CO5	K4		



#### MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

# PG DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	PHP Programming			
Course Code	23UCCEC61	L	P	C
Category	Elective	5	-	3

#### **COURSE OBJECTIVES:**

- To understand the PHP programming
- > To apply the controlling program flow
- To analyze the PHP arrays
- To imply the concept of using functions
- To work with database and SQL

#### UNIT - I Introduction

15

Introducing PHP – Basic development Concepts – Creating first PHP Scripts – Using Variable and Operators – Storing Data in variable – Understanding Data types – Setting and Checking variables Data types – Using Constants – Manipulating Variables with Operators.

#### UNIT - II Controlling Program Flow

15

Writing Simple Conditional Statements - Writing More Complex Conditional Statements - Repeating Action with Loops - Working with String and Numeric Functions.

#### UNIT -III Working with Arrays

15

Storing Data in Arrays – Processing Arrays with Loops and Iterations – Using Arrays with Forms - Working with Array Functions – Working with Dates and Times.

#### UNIT - IV Using Functions and Classes

15

Creating User-Defined Functions - Creating Classes – Using Advanced OOP Concepts. Working with Files and Directories: Reading Files-Writing Files Processing Directories.

#### UNIT - V Working with Database and SQL

15

Introducing Database and SQL- Using MySQL-Adding and modifying Data-Handling Errors – Using SQLite Extension and PDO Extension.

**Total Lecture Hours** 

#### **BOOKS FOR STUDY:**

- Vikram Vaswani, "PHP A Beginner's Guide", Tata McGraw Hill 2008.
- > Steven Holzner, "The PHP Complete Reference", Tata McGraw Hill, 2007.
- > Steven Holzer, "Spring into PHP", Tata McGraw Hill 2011, 5thEdition.

#### **BOOKS FOR REFERENCES:**

- RasmusLerdorf, Kevin Tatroe, Bob Kaehms, PHP Programming,
- ➤ Leon Atkinson "Core PHP Programming", Prentice Hall, ISBN0130463469.
- ➤ W. Jason Gilmore, "Beginning PHP5 and MySQL: From Novice to Professional", 2004, Apress, ISBN:1-893115-51-8

#### **WEB RESOURCES:**

- https://www.w3schools.com/php/
- https://www.phptpoint.com/php-tutorial-pdf/
- http://www.xmlsoftware.com/

Nature of Course	EMPLOYABILITY			✓	SKILL OF	RIENTED		ENTRE	PRENEURSHII	•
Curriculum Relevance	LOCAL		REG	IONAL		NATION.	AL	GLOBAL		✓
Changes Made in the Course	Percentag	e of Ch	ange	40%	No Cha	nges Made		New Course		

<sup>\*</sup> Treat 20% as each unit (20\*5=100%) and calculate the percentage of change for the course.

1 to K4						
1 to K4						
1 to K4						
1 to K4						
1 to K4						
MAPPING WITH PROGRAM OUTCOMES:						
1						

MATTING WITH TROGRAM OUTCOMES.											
CO/PO	PO1	PO2	PO3	PO4	PO5	P06	PO7	PO8			
CO1	3	2	3	2	3	2	3	3			
CO2	3	2	2	2	3	2	2	2			
CO3	3	3	3	2	3	2	3	3			
CO4	3	2	2	2	3	2	2	2			
CO5	3	3	3	2	3	2	3	3			

S- STRONG		M	- MEDIUM		L - LOW		
CO / PO MAPPING:							
cos	PSO1	PSO2	PSO3	PSO4	PSO5		
CO 1	3	2	2				
CO 2	3	2	3				
CO 3	3	2	2				
CO 4	3	2	2				
CO 5	3	2	2				
WEIGHTAGE	15	10	11				
WEIGHTED PERCENTAGE OF							

2.2

LESSO	LESSON PLAN:								
UNIT	PHP Programming	HRS	PEDAGOGY						
I	Introducing PHP – Basic development Concepts – Creating first PHP Scripts – Using Variable and Operators – Storing Data in variable – Understanding Data types – Setting and Checking variables Data types – Using Constants – Manipulating Variables with Operators.	15	Chalk & Talk, PPT						
II	Controlling Program Flow: Writing Simple Conditional Statements - Writing More Complex Conditional Statements - Repeating Action with Loops - Working with String and Numeric Functions.	15	Chalk & Talk, PPT						
Ш	Working with Arrays: Storing Data in Arrays – Processing Arrays with Loops and Iterations – Using Arrays with Forms - Working with Array Functions – Working with Dates and Times.	15	Chalk & Talk, PPT						
IV	Using Functions and Classes: Creating User-Defined Functions - Creating Classes – Using Advanced OOP Concepts. Working with Files and Directories: Reading Files-Writing Files Processing Directories.	15	Chalk & Talk, PPT						
V	Working with Database and SQL: Introducing Database and SQL-Using MySQL-Adding and modifying Data-Handling Errors – Using SQLite Extension and PDO Extension.	15	Chalk & Talk, PPT						

**COURSE** 

CONTRIBUTION TO POS

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

	-	Ti ticaiation mapping		11 Devels with course outcomes (cos)				
Internal Con			Section MCC		Section B	Section C		
Internal Cos	K Level	No. of. Questions	K - Level	Either or Choice	Either or Choice			
CI	CO1	K1 – K4	2	K1,K1	2(K3, K3)	2(K4, K4)		
AI	CO2	K1 – K4	2	K2, K2	2(K3, K3)	2(K4, K4)		
CI	CO3	K1 – K4	2	K1, K2	2(K3, K3)	2(K4, K4)		
AII	CO4	K1 – K4	2	K2, K2	2(K3, K3)	2(K4, K4)		
		No. of Questions to be asked	4	4	4	4		
Quest		No. of Questions to be answered	4	4	2	2		
Pattern CIA I & II		Marks for each question	1	1	5	8		
		Total Marks for each section	4	4	10	16		

	Distribution of Marks with K Level CIA I & CIA II									
	K Level	Section A (Multiple Choice Questions)	Section B (Either / Or Choice)	Section C (Either / Or Choice)	Total Marks	% of (Marks without choice)	Consolidate of %			
	K1	2			2	3	7			
	K2	2			2	4	,			
CIA	К3		20		20	36	36			
I	K4			32	32	57	57			
1	Marks	4	20	32	56	100	100			
	K1	2			2	3	7			
	K2	2			2	4	,			
CIA	К3		20		20	36	36			
II	K4			32	32	57	57			
	Marks	4	20	32	56	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

## ${\bf CO5}$ will be allotted for individual Assignment which carries five marks as part of CIA

#### Component

Summati	Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)								
		К-	Section A	(MCQs)	Section B (Either /	Section C (Either / or			
S. No	Cos	Level	No. of	K – Level	or Choice) With	Choice) With			
		Devel	Questions	K – Level	K - LEVEL	K - LEVEL			
1	CO1	K1 – K4	2	K1,K2	2(K2 & K2)	2(K3 & K3)			
2	CO2	K1 – K4	2	K1,K2	2(K3 & K3)	2(K4 & K4)			
3	CO3	K1 – K4	2	K1,K2	2(K2 & K2)	2(K3 & K3)			
4	CO4	K1 – K4	2	K1,K2	2(K3 & K3)	2(K4 & K4)			
5	CO5	K1 – K4	2	K1,K2	2(K3 & K3)	2(K4 & K4)			
No. of Qu	estions to	be Asked	10		10	10			
	Question answered		10		5	5			
Marks	for each	question	01		5	8			
Total Man	<b>Total Marks for each section</b>		10		25	40			
	(Figures	s in parenth	esis denotes, q	uestions sho	uld be asked with the g	iven K level)			

	Distribution of Marks with K Level									
K Level	Section A (Multiple Choice Questions)	Section B (Either or Choice	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %				
K1	5			5	3.58	4				
K2	5	20		25	17.86	18				
К3		30	32	62	44.28	44				
K4			48	48	34.28	34				
Marks	10	50	80	140	100	100				

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

## ${\bf Summative\ Examinations\ -\ Question\ Paper-Format}$

Q. No.	Unit	CO	K-level		
Answer A	<b>ALL</b> the ques	stions		PART – A	$(10 \times 1 = 10 \text{ Marks})$
	Unit - I	CO1	K1		
1.				a)	b)
				c)	d)
	Unit - I	CO1	K2		
2.				a)	b)
				c)	d)
	Unit - II	CO2	K1		
3.				a)	b)
				c)	d)
	Unit - II	CO2	<b>K2</b>		
4.				a)	b)
				c)	d)
	Unit - III	CO3	K1		
5.				a)	b)
				c)	d)
	Unit - III	CO3	K2		
6.				a)	b)
				c)	d)
	Unit - IV	CO4	K1		
7.				a)	b)
				c)	d)
	Unit - IV	CO4	K2		
8.				a)	b)
				c)	d)
	Unit - V	CO5	K1		
9.				a)	b)
				c)	d)
	Unit - V	CO5	K2		
10.				a)	b)
				c)	d)

Answei	ALL the qu	estions		PART – B	$(5 \times 5 = 25 \text{ Marks})$
11. a)	Unit - I	CO1	K2		
				OR	
11. b)	Unit - I	CO1	K2		
12. a)	Unit - II	CO2	К3		
			·	OR	
12. b)	Unit - II	CO2	К3		
13. a)	Unit - III	CO3	K2		
			·	OR	
13. b)	Unit - III	CO3	<b>K2</b>		
14. a)	Unit - IV	CO4	К3		
			·	OR	
14. b)	Unit - IV	CO4	К3		
15. a)	Unit - V	CO5	К3		
				OR	
15. b)	Unit - V	CO5	К3		

Answer A	nswer ALL the questions			PART – C	$(5 \times 8 = 40 \text{ Marks})$
16. a)	Unit - I	CO1	К3		
				OR	
16. b)	Unit - I	CO1	К3		
17. a)	Unit - II	CO2	K4		
				OR	
17. b)	Unit - II	CO2	K4		
18. a)	Unit - III	CO3	К3		
				OR	
18. b)	Unit - III	CO3	К3		
19. a)	Unit - IV	CO4	K4		
				OR	
19. b)	Unit - IV	CO4	K4		
20. a)	Unit - V	CO5	K4		
				OR	
20. b)	Unit - V	CO5	K4		



#### MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

# PG DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	Web Design			
Course Code	23UCCEC62	L	P	C
Category	Elective	5	-	3

#### **COURSE OBJECTIVES:**

- Explaining the concept of Web design and its applications.
- > Detailed description for Internet Domains and establishing Connectivity Internet.
- > Structuring the HTML tags, Lists, Tables, Frames, Forms and Forms elements
- Emphasizing the DHTML Style Sheets, linking a Style Sheet and Web page designing
- ➤ Elaborating the concept of JavaScript Document Object Model and Cookies

#### UNIT - I Internet 15

Internet: Basic Concepts – Communicating on Internet – Internet Domains – Internet Server Identities – Establishing Connectivity on the Internet

#### UNIT - II HTML 15

Introduction to HTML -Anchor Tag – Hyperlink - Head and Body Section – Heading - Horizontal Ruler – Paragraphs – Tags - Images and Picture – Lists – Tables – Frames - Forms and forms elements.

#### UNIT -III DHTML 15

DHTML and Style sheets - Defining styles - Elements of style - Linking a style sheet to a html documents - Inline style - External style sheets - Multiple styles- Web page designing.

#### UNIT - IV JavaScript - I

15

Introduction to Java script - Advantage of JavaScript - Data type - Variable - Array - Operator and Expression - Control and looping Constructs - Functions - Dialog Boxes.

#### UNIT - V JavaScript - II

15

JavaScript Document Object Model - Event Handling - Form Object - Built in Object - User Defined Object-Cookies

#### **Total Lecture Hours**

#### **BOOKS FOR STUDY:**

- ➤ Ivan Bayross, "Web Enabled Commercial Application Development using HTML, JavaScript, DHTML and PHP", Fourth Edition, 2010, BPB Publications
- ➤ Harvey M. Deitel, Paul J. Deitel, Tem R. Nieto, "Internet & World Wide Web How to program", Third Edition, 2002, Prentice Hall
- Using HTML 4, XML & JAVA by Eric Ladd & Jim O'Donell (Platinum Edition) (PHI)

#### **BOOKS FOR REFERENCES:**

- ➤ Hirdesh Bharadwaj, Web designing, Paper Back, 2016
- > Brain D Miller, Principles of web design, Allworth Publications, 2022

#### **WEB RESOURCES:**

- http://books.google.co.in/books?id=BrASwbtAGGUC&pg=PA69&source=gbs\_s elected\_pages&cad=2#v=onepage&q&f=false
- https://www.google.co.in/books/edition/Principles\_of\_Web\_Design/qFk1EAA AQBAJ?hl=en&gbpv=1&dq=web%20design&pg=PA1977&printsec=frontcover

Nature of Course	EMPLC	OYABILITY ✓			✓ SKILL ORIENTED				ENTREPRENEURSHIP		
Curriculum Relevance	LOCAL		REG	IONA	L		NATIONA	AL	GLOBAL ✓		
Changes Made in the Course	Percentag	e of Ch	ange	20%	D	No Cha	nges Made			New Course	

<sup>\*</sup> Treat 20% as each unit (20\*5=100%) and calculate the percentage of change for the course.

COUR	SE OU	BE OUTCOMES:								
After st	udying	this course,	the students	s will be abl	e to:					
CO1	Demo	Demonstrate Internet Basic concepts and Internet Domains								
CO2	Impart	Lists, Fram	es and Table	to the Form	s and Forn	ns Element	S	]	K1 to K4	
соз	Elabor	ate DHTML	Style Sheets	and Eleme	nt of the St	tyle		]	K1 to K4	
CO4	Repres	sentation of .	JavaScript Da	ata types, Co	ontrol and	Looping ar	nd Function	s.	K1 to K4	
CO5	Pointi	ng out Form	object, User	Defined Ob	ject and Co	ookies		]	K1 to K4	
MAPP	ING W	TH PROG	RAM OUT	COMES:						
CO	/PO	PO1	PO2	PO3	PO4	PO5	P06	PO7	PO8	
C	01	3	2	3	2	3	2	3	3	
C	02	3	2	2	2	2	2	2	2	
C	203 3 3 2 2 3 2 3								3	
C	04 3 2 2 2 2 2 2 2									
C	05	3	3	3	2	3	2	3	3	

S- STRONG	M – MEDIUM	L - LOW
S- STRONG	M – MEDIUM	L - LOW

CO / PO MAPPING:					
cos	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	2	2		
CO 2	3	2	3		
CO 3	3	2	2		
CO 4	2	2	2		
CO 5	3	2	3		
WEIGHTAGE	14	10	12		
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	2.8	2	2.4		

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LES	. ~ .			$\Lambda$ $\Lambda$	
				A I N :	

UNIT	Web Design	HRS	PEDAGOGY
I	Internet: Basic Concepts – Communicating on Internet – Internet Domains – Internet Server Identities – Establishing Connectivity on the Internet	15	Chalk & Talk, PPT
II	Introduction to HTML -Anchor Tag – Hyperlink - Head and Body Section – Heading - Horizontal Ruler – Paragraphs – Tags - Images and Picture – Lists – Tables – Frames - Forms and forms elements.	15	Chalk & Talk, PPT
Ш	DHTML and Style sheets - Defining styles - Elements of style - Linking a style sheet to a html documents - Inline style - External style sheets - Multiple styles- Web page designing.	15	Chalk & Talk, PPT
IV	Introduction to Java script - Advantage of JavaScript - Data type - Variable - Array - Operator and Expression - Control and looping Constructs - Functions - Dialog Boxes.	15	Chalk & Talk, PPT
v	JavaScript Document Object Model - Event Handling - Form Object - Built in Object - User Defined Object-Cookies	15	Chalk & Talk, PPT

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

**Section A Section B MCQs Section C** Internal Cos K Level Either or No. of. **K** -**Either or Choice** Choice **Questions** Level CO<sub>1</sub> K1 - K4CI K1,K1 2(K3, K3) 2(K4, K4) CO<sub>2</sub> 2 K1 - K4K2,K2 2(K3, K3) 2(K4, K4) ΑI 2 2(K4, K4) CI CO<sub>3</sub> K1 - K4K1,K1 2(K3, K3) AII K1 - K42 K2,K2 2(K3, K3) 2(K4, K4) CO<sub>4</sub> No. of Questions to 4 4 4 be asked No. of Questions to 4 2 2 Question be answered **Pattern** Marks for each CIA I & II 1 5 8 question **Total Marks for** 4 10 16

		D	istribution of	f Marks with	K Level	CIA I & CIA II	
	K Level	Section A (Multiple Choice Questions)	Section B (Either / Or Choice)	Section C (Either / Or Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
	K1	2			2	3	7
	K2	2			2	4	,
CIA	К3		20		20	36	36
I	K4			32	32	57	57
1	Marks	4	20	32	56	100	100
	K1	2			2	3	7
	K2	2			2	4	,
CIA	К3		20		20	36	36
II	K4			32	32	57	57
	Marks	4	20	32	56	100	100

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

each section

- **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

Summati	ive Exam	ination – B	lue Print Artio	culation Map	ping – K Level with Co	ourse Outcomes (COs)
		К-	Section A	(MCQs)	Section B (Either /	Section C (Either / or
S. No	Cos	Level	No. of	K – Level	or Choice) With	Choice) With
		Level	Questions	K – Levei	K - LEVEL	K - LEVEL
1	CO1	K1 – K4	2	K1,K2	2(K2 & K2)	2(K3 & K3)
2	CO2	K1 – K4	2	K1,K2	2(K3 & K3)	2(K4 & K4)
3	CO3	K1 – K4	2	K1,K2	2(K2 & K2)	2(K3 & K3)
4	CO4	K1 – K4	2	K1,K2	2(K3 & K3)	2(K4 & K4)
5	CO5	K1 – K4	2	K1,K2	2(K3 & K3)	2(K4 & K4)
No. of Qu	estions to	o be Asked	10		10	10
	Question answered		10		5	5
Marks	Marks for each question		01		5	8
Total Man	<b>Total Marks for each section</b>		10		25	40
	(Figures	s in parenth	esis denotes, q	uestions sho	uld be asked with the g	given K level)

	Distribution of Marks with K Level										
K Level Section A (Multiple Choice Questions)		(Kither or   (Kither/ or		Total (Marks Marks without choice)		Consolidated %					
K1	5			5	3.58	4					
K2	5	20		25	17.86	18					
К3		30	32	62	44.28	44					
K4			48	48	34.28	34					
Marks	10	50	80	140	100	100					

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

## ${\bf Summative\ Examinations\ -\ Question\ Paper-Format}$

Q. No.	Unit	CO	K-level		
Answer A	<b>ALL</b> the ques	stions		PART – A	(10  x  1 = 10  Marks)
	Unit - I	CO1	K1		
1.				a)	b)
				c)	d)
	Unit - I	CO1	K2		
2.				a)	b)
				c)	d)
	Unit - II	CO2	K1		
3.				a)	b)
				c)	d)
	Unit - II	CO2	K2		
4.				a)	b)
				c)	d)
	Unit - III	CO3	K1		
5.				a)	b)
				c)	d)
	Unit - III	CO3	<b>K2</b>		
6.				a)	b)
				c)	d)
	Unit - IV	CO4	K1		
7.				a)	b)
				c)	d)
	Unit - IV	CO4	<b>K2</b>		
8.				a)	b)
				c)	d)
	Unit - V	CO5	K1		
9.				a)	b)
				c)	d)
	Unit - V	CO5	K2		
10.				a)	b)
				c)	d)

Answei	ALL the que	estions		PART – B	$(5 \times 5 = 25 \text{ Marks})$
11. a)	Unit - I	CO1	K2		
				OR	
11. b)	Unit - I	CO1	K2		
12. a)	Unit - II	CO2	К3		
				OR	
12. b)	Unit - II	CO2	К3		
13. a)	Unit - III	CO3	K2		
				OR	
13. b)	Unit - III	CO3	K2		
14. a)	Unit - IV	CO4	К3		
				OR	
14. b)	Unit - IV	CO4	К3		
15. a)	Unit - V	CO5	К3		
				OR	
15. b)	Unit - V	CO5	К3		

Answer A	LL the quest	ions		PART – C	$(5 \times 8 = 40 \text{ Marks})$					
16. a)	Unit - I	CO1	К3							
	OR									
16. b)	Unit - I	CO1	К3							
17. a)	Unit - II	CO2	K4							
				OR						
17. b)	Unit - II	CO2	K4							
18. a)	Unit - III	CO3	К3							
				OR						
18. b)	Unit - III	CO3	К3							
19. a)	Unit - IV	CO4	K4							
				OR						
19. b)	Unit - IV	CO4	K4							
20. a)	Unit - V	CO5	K4							
				OR						
20. b)	Unit - V	CO5	K4							



#### MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

# PG DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	Cryptography and network security			
Course Code	23UCCEC63	L	P	C
Category	Elective	5	-	4

#### **COURSE OBJECTIVES:**

- To understand on the security trends
- > To apply the mathematical symmetric key cryptography
- To analyze the mathematics of asymmetric key cryptography
- To imply the authentication requirements
- To understand election mail survey and firewall

#### UNIT - I Network Security

15

Security trends – Legal, Ethical and Professional Aspects of Security, Need for Security at Multiple levels, Security Policies – Model of network security – Security attacks, services and mechanisms – OSI security architecture – Classical encryption techniques: substitution techniques, transposition techniques, steganography- Foundations of modern cryptography: perfect security – information theory – product cryptosystem – cryptanalysis.

#### UNIT - II Mathematics of Symmetric Key Cryptography

15

Algebraic structures – Modular arithmetic-Euclid"s algorithm- Congruence and matrices -Groups, Rings, Fields- Finite fields- SYMMETRIC KEY CIPHERS: SDES – Block cipher Principles of DES – Strength of DES – Differential and linear cryptanalysis – Block cipher design principles – Block cipher mode of operation – Evaluation criteria for AES – Advanced Encryption Standard – RC4 – Key Distribution.

#### UNIT -III Mathematics of Asymmetric Key Cryptography

15

Primes – Primality Testing –Factorization – Euler's totient function, Fermat's and Euler's Theorem – Chinese Remainder Theorem – Exponentiation and logarithm – ASYMMETRIC KEY CIPHERS: RSA cryptosystem – Key distribution – Key management – Diffie Hellman key exchange -ElGamal cryptosystem – Elliptic curve arithmetic-Elliptic curve cryptography.

#### UNIT - IV Authentication

15

Authentication requirement – Authentication function – MAC – Hash function – Security of hash function and MAC – SHA –Digital signature and authentication protocols – DSS- Entity Authentication: Biometrics, Passwords, Challenge Response protocols- Authentication applications – Kerberos, X.509

#### UNIT - V Internet security

15

Electronic Mail security – PGP, S/MIME – IP security – Web Security – SYSTEM SECURITY: Intruders – Malicious software – viruses – Firewalls.

**Total Lecture Hours** 

#### **BOOKS FOR STUDY:**

- ➤ William Stallings, "Cryptography and Network Security Principles and Practices", Prentice Hall of India, Third Edition, 2003.
- Atul Kahate, "Cryptography and Network Security", Tata McGraw-Hill, 2003.
- > Bruce Schneier, "Applied Cryptography", John Wiley & Sons Inc, 2001.

#### **BOOKS FOR REFERENCES:**

- ➤ Charles B. Pfleeger, Shari Lawrence Pfleeger, "Security in Computing", Third Edition, Pearson Education, 2003
- William Stallings, Cryptography and Network security, Hardcover, 2016

#### **WEB RESOURCES:**

\*

https://www.google.co.in/books/edition/Cryptography\_and\_Network\_Security/v8nCCwAA

QBAJ?hl=en&gl=in&kptab=editions&sa=X&ved=2ahUKEwiDnLTgxoP8AhXbp

d18CggQmBZ6BAgBEAc

- https://www.google.co.in/books/edition/Cryptography\_And\_Network\_Security\_4\_E/qKcrce
  - Ox\_2YC?hl=en&gbpv=1&dq=cryptography%20and%20network%20security&pg=PP1&prin

tsec=frontcover

https://www.google.co.in/books/edition/Introduction\_to\_Cryptography\_and \_Network/JGPDxwEACAAJ?hl=en

Nature of Course	EMPLOYABILITY			✓	SK	ILL ORIE	NTED		ENTRE	PRENEURSHIF	•	
Curriculum Relevance			IONAL	L NATIONA		AL	L GLOB		✓			
Changes Made in the Course	Percentag	e of Ch	ange	80%		No Chang	es Made			New Course		
Made in the Course							es Made	ntogo.		New Course		

COUR	COURSE OUTCOMES:						
After studying this course, the students will be able to:							
CO1	Remember the security trends in cryptography and network security	K1 to K4					
CO2	Enumerate the algebra structures	K1 to K4					
CO3	Apply and analyze the key distribution of mathematical of asymmetrical key	K1 to K4					
CO4	Implication of authentication requirement and functions	K1 to K4					
CO5	Describe the electronic mail security and web security system	K1 to K4					

MAPPING WI	MAPPING WITH PROGRAM OUTCOMES:									
CO/PO	PO1	PO2	PO3	PO4	PO5	<b>PO6</b>	PO7	PO8		
CO1	3	2	3	2	3	2	3	2		
CO2	3	2	3	2	2	2	2	2		
CO3	3	3	3	2	3	2	3	2		
CO4	3	2	3	2	2	2	2	2		
CO5	3	3	3	2	3	2	3	2		
S- STRO	NG	'	М –	MEDIU		L - LOW				

## CO / PO MAPPING:

cos	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	2	2		
CO 2	3	2	3		
со з	3	2	2		
CO 4	3	2	2		
CO 5	3	2	3		
WEIGHTAGE	15	10	12		
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	3	2	2.4		

### LESSON PLAN:

UNIT	Cryptography and network security	HRS	PEDAGOGY
I	Security trends – Legal, Ethical and Professional Aspects of Security, Need for Security at Multiple levels, Security Policies – Model of network security – Security attacks, services and mechanisms – OSI security architecture – Classical encryption techniques: substitution techniques, transposition techniques, steganography- Foundations of modern cryptography: perfect security – information theory – product cryptosystem – cryptanalysis.	15	Chalk & Talk, PPT
II	Mathematics of Symmetric Key Cryptography: Algebraic structures – Modular arithmetic-Euclid"s algorithm- Congruence and matrices -Groups, Rings, Fields- Finite fields- SYMMETRIC KEY CIPHERS: SDES – Block cipher Principles of DES – Strength of DES – Differential and linear cryptanalysis – Block	15	Chalk & Talk, PPT

	cipher design principles – Block cipher mode of operation – Evaluation criteria for AES – Advanced Encryption Standard – RC4 – Key Distribution.		
Ш	Mathematics of Asymmetric Key Cryptography: Primes – Primality Testing –Factorization – Euler's totient function, Fermat's and Euler's Theorem – Chinese Remainder Theorem – Exponentiation and logarithm – ASYMMETRIC KEY CIPHERS: RSA cryptosystem – Key distribution – Key management – Diffie Hellman key exchange -ElGamal cryptosystem – Elliptic curve arithmetic-Elliptic curve cryptography.	15	Chalk & Talk, PPT
IV	Authentication requirement – Authentication function – MAC – Hash function – Security of hash function and MAC – SHA – Digital signature and authentication protocols – DSS- Entity Authentication: Biometrics, Passwords, Challenge Response protocols- Authentication applications – Kerberos, X.509	15	Chalk & Talk, PPT
V	Electronic Mail security – PGP, S/MIME – IP security – Web Security – SYSTEM SECURITY: Intruders – Malicious software – viruses – Firewalls.	15	Chalk & Talk, PPT

	A	Learning Outcom Formativ Articulation Mapping	ve Examinatio	on - Blue I	Print	·	
Intownal			Section MC(	n A	Section B	Section C Either or Choice	
Internal	Cos	K Level	No. of. Questions	K - Level	Either or Choice		
CI	CO1	K1 – K4	2	K1,K1	2(K3, K3)	2(K4, K4)	
AI	CO2	K1 – K4	2	K2,K2	2(K3, K3)	2(K4, K4)	
CI	CO3	K1 – K4	2	K1,K1	2(K3, K3)	2(K4, K4)	
AII	CO4	K1 – K4	2	K2,K2	2(K3, K3)	2(K4, K4)	
		No. of Questions to be asked	4		4	4	
Question Pattern CIA I & II		No. of Questions to be answered	4		2	2	
		Marks for each question	1		5	8	
		Total Marks for each section	4		10	16	

		D	istribution of	Marks with	K Level	CIA I & CIA II	
	K Level	Section A (Multiple Choice Questions)	Section B (Either / Or Choice)	Section C (Either / Or Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
	K1	2			2	3	7
	K2	2			2	4	<b>'</b>
CIA	К3		20		20	36	36
I	K4			32	32	57	57
1	Marks	4	20	32	56	100	100
	K1	2			2	3	7
	K2	2			2	4	/
CIA	К3		20		20	36	36
II	K4			32	32	57	57
	Marks	4	20	32	56	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

Summati	Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)									
		К-	Section A	(MCQs)	Section B (Either /	Section C (Either / or				
S. No	Cos	Level	No. of	K – Level	or Choice) With	Choice) With				
	Bever		Questions	K – Level	K - LEVEL	K - LEVEL				
1	CO1	K1 – K4	2	K1,K2	2(K2 & K2)	2(K3 & K3)				
2	CO2	K1 – K4	2	K1,K2	2(K3 & K3)	2(K4 & K4)				
3	CO3	K1 – K4	2	K1,K2	2(K2 & K2)	2(K3 & K3)				
4	CO4	K1 – K4	2	K1,K2	2(K3 & K3)	2(K4 & K4)				
5	CO5	K1 – K4	2	K1,K2	2(K3 & K3)	2(K4 & K4)				
No. of Qu	estions to	o be Asked	10		10	10				
No. of Questions to be answered 5						5				
Marks for each question		01		5	8					
Total Man	rks for ea	ach section	10		25	40				
	(Figures	s in parenth	esis denotes, q	uestions sho	uld be asked with the g	iven K level)				

	Distribution of Marks with K Level										
K Level	Section A (Multiple Choice Questions)	Section B (Either or Choice	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %					
K1	5			5	3.58	4					
K2	5	20		25	17.86	18					
К3		30	32	62	44.28	44					
K4			48	48	34.28	34					
Marks	10	50	80	140	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**

Q. No.	Unit	CO	K-level		
Answer A	<b>ALL</b> the ques	stions		PART – A	$(10 \times 1 = 10 \text{ Marks})$
	Unit - I	CO1	K1		
1.				a)	b)
				c)	d)
	Unit - I	CO1	<b>K2</b>		
2.				a)	b)
				c)	d)
	Unit - II	CO <sub>2</sub>	K1		
3.				a)	b)
				c)	d)
	Unit - II	CO2	<b>K2</b>		
4.				a)	b)
				c)	d)
	Unit - III	CO3	<b>K</b> 1		
5.				a)	b)
				c)	d)
	Unit - III	CO3	K2		
6.				a)	b)
				c)	d)
	Unit - IV	CO4	K1		
7.				a)	b)
				c)	d)
	Unit - IV	CO4	K2		
8.				a)	b)
				c)	d)
	Unit - V	CO5	K1		
9.				a)	b)
				c)	d)
	Unit - V	CO5	K2		
10.				a)	b)
				c)	d)

Answei	ALL the que	estions		PART – B	$(5 \times 5 = 25 \text{ Marks})$			
11. a)	Unit - I	CO1	K2					
				OR				
11. b)	Unit - I	CO1	K2					
12. a)	Unit - II	CO2	К3					
				OR				
12. b)	Unit - II	CO2	К3					
13. a)	Unit - III	CO3	K2					
				OR				
13. b)	Unit - III	CO3	K2					
14. a)	Unit - IV	CO4	К3					
				OR				
14. b)	Unit - IV	CO4	К3					
15. a)	Unit - V	CO5	К3					
	OR							
15. b)	Unit - V	CO5	К3					

Answer A	LL the quest	ions		PART – C	$(5 \times 8 = 40 \text{ Marks})$						
16. a)	Unit - I	CO1	К3								
	OR										
16. b)	Unit - I	CO1	К3								
17. a)	Unit - II	CO2	K4								
				OR							
17. b)	Unit - II	CO2	K4								
18. a)	Unit - III	CO3	К3								
				OR							
18. b)	Unit - III	CO3	К3								
19. a)	Unit - IV	CO4	K4								
				OR							
19. b)	Unit - IV	CO4	K4								
20. a)	Unit - V	CO5	K4								
				OR							
20. b)	Unit - V	CO5	K4								



#### MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

# PG DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	Introduction to ERP			
Course Code	23UCCEC64	L	P	C
Category	Elective	5	-	4

#### **COURSE OBJECTIVES:**

- To understand the ERP and its risks and benefits
- > To be aware of ERP solutions and functional modules
- To analyze the ERP implementation
- To apply the post implementation and maintenance of ERP
- To examine of emerging trends in ERP

#### UNIT - I Introduction

15

Introduction: Overview of enterprise systems ñ Evolution - Risks and benefits - Fundamental technology - Issues to be consider in planning design and implementation of cross functional integrated ERP systems

#### UNIT - II ERP Solutions and Functional Modules

15

Overview of ERP software solutions- Small, medium and large enterprise vendor solutions, BPR and best business practices - Business process Management, Functional modules

#### UNIT -III ERP Implementation

15

Planning Evaluation and selection of ERP systems - Implementation life cycle - ERP implementation, Methodology and Frame work- Training ñ Data Migration - People Organization in implementation-Consultants, Vendors and Employees.

#### UNIT - IV Post Implementation

15

Maintenance of ERP- Organizational and Industrial impact; Success and Failure factors of ERP Implementation.

#### UNIT - V Emerging Trends on ERP

15

Extended ERP systems and ERP add-ons -CRM, SCM, Business analytics - Future trends in ERP systems-web enabled, Wireless technologies, cloud computing.

**Total Lecture Hours** 

#### **BOOKS FOR STUDY:**

- Alexis Leon, ERP demystified, second Edition Tata McGraw-Hill,200
- Sinha P. Magal and Jeffery Word, Essentials of Business Process and Information System, Wiley India.2012
- > Jagan Nathan Vaman, ERP in Practice, Tata McGraw-Hill, 2008

#### **BOOKS FOR REFERENCES:**

- Alexis Leon, Enterprise Resource Planning, second edition, Tata McGraw-Hill, 2008
- Mahadeo Jaiswal and Ganesh Vanapalli, ERP Macmillan India,2009
- Vinod Kumar Grag and N.K. Venkita krishnan, ERP- Concepts and Practice, PHI,2006

#### **WEB RESOURCES:**

- https://www.google.co.in/books/edition/Enterprise\_Resource\_Planning/Z0 M8BAAAQBAJ?hl=en&gbpv=1&dq=Introduction%20to%20ERP&pg=PP1&prin tsec=frontcover
- https://www.google.co.in/books/edition/Enterprise\_Resource\_Planning\_Systems/7fzMFGtCmkC?hl=en&gbpv=1&dq=Introduction%20to%20ERP&pg=PP1&printsec=frontcover
- https://www.google.co.in/books/edition/Enterprise\_Resource\_Planning/oT S-aoVMsykC?hl=en&gbpv=1&pg=PP1&printsec=frontcover

Curriculum Relevance       LOCAL       REGIONAL       NATIONAL       GLOBAL       ✓         Changes       Made in the Course       Percentage of Change       No Changes Made       New Course       ✓	Nature of Course	EMPLOYABILITY			✓	Sk	KILL ORIE	ENTED		ENTRE	PRENEURSHIF	)		
Made in the    Percentage of Change    No Changes Made    New Course		LOCAL	IONAL	NATIONAL				GLOBAL		$\checkmark$				
	_	Percentag	e of Ch	nange			No Chang	ges Made			New Course			

<sup>\*</sup> Treat 20% as each unit (20\*5=100%) and calculate the percentage of change for the course.

COUR	SE OUTCOMES:	K LEVEL						
After st	After studying this course, the students will be able to:							
CO1	Illustrate the Pros and cons of ERP	K1 to K4						
CO2	Describe the different modules of ERP	K1 to K4						
CO3	Enumerate the implementation of ERP	K1 to K4						
CO4	Analyze the success and failure factors of ERP implementation	K1 to K4						
CO5	Discuss the cloud computing	K1 to K4						

MAPPING WI	MAPPING WITH PROGRAM OUTCOMES:											
CO/PO	PO1	PO2	PO3	PO4	PO5	P06	PO7	PO8				
CO1	3	2	3	3	3	2	3	3				
CO2	3	2	3	3	2	2	2	2				
CO3	3	3	3	3	3	2	3	3				
CO4	3	2	3	3	2	2	2	2				
CO5	3	3	3	3	3	2	3	3				
с стро	NC	'	7.//	MEDIII	\ <i>I</i> T		7 7	OW				

S- STRONG M – MEDIUM L - LOW

CO / PO MAPPING:					
cos	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	2	2		
CO 2	3	2	3		
CO 3	3	2	2		
CO 4	3	2	2		
CO 5	3	2	3		
WEIGHTAGE	15	10	12		
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	3	2	2.4		

LESSON PLAN:						
UNIT	Introduction to ERP	HRS	PEDAGOGY			
I	Introduction: Overview of enterprise systems ñ Evolution - Risks and benefits - Fundamental technology - Issues to be consider in planning design and implementation of cross functional integrated ERP systems	15	Chalk & Talk, Ppt			
II	ERP Solutions and Functional Modules: Overview of ERP software solutions- Small, medium and large enterprise vendor solutions, BPR and best business practices - Business process Management, Functional modules	15	Chalk & Talk, Ppt			
Ш	ERP Implementation: Planning Evaluation and selection of ERP systems - Implementation life cycle - ERP implementation, Methodology and Frame work- Training ñ Data Migration - People Organization in implementation-Consultants, Vendors and Employees.	15	Chalk & Talk, Ppt			
IV	Post Implementation: Maintenance of ERP- Organizational and Industrial impact; Success and Failure factors of ERP Implementation.	15	Chalk & Talk, Ppt			
V	Emerging Trends on ERP: Extended ERP systems and ERP addons -CRM, SCM, Business analytics - Future trends in ERP systems-web enabled, Wireless technologies, cloud computing.	15	Chalk & Talk, Ppt			

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

Articulation Mapping – K Levels with Course Outcomes (COs)								
			Section MC(		Section B	Section C		
Internal	Cos	K Level	MICC	<b>2</b> 8	Either or	Section C		
muman	Cos	K Level	No. of.	K -	Choice	Either or Choice		
			Questions	Level	Choice			
CI	CO1	K1 – K4	2	K1,K1	2(K3, K3)	2(K4, K4)		
AI	CO2	K1 – K4	2	K2,K2	2(K3, K3)	2(K4, K4)		
CI	CO3	K1 – K4	2	K1,K1	2(K3, K3)	2(K4, K4)		
AII	CO4	K1 – K4	2	K2,K2	2(K3, K3)	2(K4, K4)		
Н		No. of Questions to be asked	4		4	4		
Quest		No. of Questions to be answered	4		2	2		
Pattern CIA I & II		Marks for each question	1		5	8		
		Total Marks for each section	4		10	16		

	Distribution of Marks with K Level CIA I & CIA II								
	K Level	Section A (Multiple Choice Questions)	Section B (Either / Or Choice)	Section C (Either / Or Choice)	Total Marks	% of (Marks without choice)	Consolidate of %		
	<b>K</b> 1	2			2	3	7		
	K2	2			2	4	1		
CIA	К3		20		20	36	36		
I	K4			32	32	57	57		
1	Marks	4	20	32	56	100	100		
	K1	2			2	3	7		
	K2	2			2	4	/		
CIA	К3		20		20	36	36		
II	K4			32	32	57	57		
	Marks	4	20	32	56	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

Summati	Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)							
		К-	Section A	(MCQs)	Section B (Either /	Section C (Either / or		
S. No	Cos	Level	No. of	K – Level	or Choice) With	Choice) With		
		Level	Questions	K – Levei	K - LEVEL	K - LEVEL		
1	CO1	K1 – K4	2	K1,K2	2(K2 & K2)	2(K3 & K3)		
2	CO2	K1 – K4	2	K1,K2	2(K3 & K3)	2(K4 & K4)		
3	CO3	K1 – K4	2	K1,K2	2(K2 & K2)	2(K3 & K3)		
4	CO4	K1 – K4	2	K1,K2	2(K3 & K3)	2(K4 & K4)		
5	CO5	K1 – K4	2	K1,K2	2(K3 & K3)	2(K4 & K4)		
No. of Qu	estions to	be Asked	10		10	10		
No. of Questions to be answered		10		5	5			
Marks	Marks for each question		01		5	8		
Total Man	Total Marks for each section		10		25	40		
(Figures in neverthesis denotes greations should be asked with the given V level)								

(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 (Either or Choice	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %		
K1	5			5	3.58	4		
K2	5	20		25	17.86	18		
К3		30	32	62	44.28	44		
K4			48	48	34.28	34		
Marks	10	50	80	140	100	100		

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

## ${\bf Summative\ Examinations\ -\ Question\ Paper-Format}$

Q. No.	Unit	CO	K-level		
Answer ALL the questions				PART – A	(10  x  1 = 10  Marks)
	Unit - I	CO1	CO1		
1.				a)	b)
				c)	d)
	Unit - I	CO1	CO1		
2.				a)	b)
				c)	d)
	Unit - II	CO2	CO2		
3.				a)	b)
				c)	d)
	Unit - II	CO2	CO2		,
4.				a)	b)
				c)	d)
	Unit - III	CO3	CO3		'
5.				a)	b)
				c)	d)
	Unit - III	CO3	CO3		
6.				a)	b)
				c)	d)
	Unit - IV	CO4	CO4		
7.				a)	b)
				c)	d)
	Unit - IV	CO4	CO4		
8.				a)	b)
				c)	d)
	Unit - V	CO5	CO5		
9.				a)	b)
				c)	d)
	Unit - V	CO5	CO5		
10.				a)	b)
				c)	d)

Answei	ALL the que	estions		PART – B	$(5 \times 5 = 25 \text{ Marks})$		
11. a)	Unit - I	CO1	K2				
				OR			
11. b)	Unit - I	CO1	K2				
12. a)	Unit - II	CO2	К3				
				OR			
12. b)	Unit - II	CO2	К3				
13. a)	Unit - III	CO3	K2				
				OR			
13. b)	Unit - III	CO3	K2				
14. a)	Unit - IV	CO4	К3				
				OR			
14. b)	Unit - IV	CO4	К3				
15. a)	Unit - V	CO5	К3				
	OR						
15. b)	Unit - V	CO5	К3				

Answer A	nswer ALL the questions			PART – C	$(5 \times 8 = 40 \text{ Marks})$				
16. a)	Unit - I	CO1	К3						
	OR								
16. b)	Unit - I	CO1	К3						
17. a)	Unit - II	CO2	K4						
				OR					
17. b)	Unit - II	CO2	K4						
18. a)	Unit - III	CO3	К3						
				OR					
18. b)	Unit - III	CO3	К3						
19. a)	Unit - IV	CO4	K4						
				OR					
19. b)	Unit - IV	CO4	K4						
20. a)	Unit - V	CO5	K4						
				OR					
20. b)	Unit - V	CO5	K4						



#### MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

# PG DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	General awareness for Competitive Examination			
Course Code	23UCCSC61	L	P	C
Category	Skill	2	-	2

#### **COURSE OBJECTIVES:**

- To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners.
- To build experiences for students as they grow into lifelong learners.
- To know the basic concepts of various discipline

#### UNIT - I Indian Polity

06

Basics concepts- Three organs of Indian government (Executives , Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission, CAG.

#### UNIT - II Geography

06

Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian's physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian naturals vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution.

#### UNIT -III Economy

06

National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial polices – Financial Markets.

#### UNIT - IV History

06

Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India's Response – Home Rule league – Montague Chelmsford reforms – Rowlatt Act – Non –Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India.

UNIT - V 06

#### **Environment and Ecology**

Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organisation

Total	Lecture	Hours
IULAI	DECLUIE	HUUHS

#### **BOOKS FOR STUDY:**

- Class XI and XII NCERT Geography
- ➤ History Old NCERT'S Class XI and XII

#### **BOOKS FOR REFERENCES:**

- M. Laxmi kant (2019), Indian polity, McGraw-Hill
- Ramesh Singh (2022), Indian Economy, McGraw Hill
- ➤ G.C Leong, Physical and Human Geography, Oxford University Press
- Majid Hussain- India Map Entries in Geography, GK Publications Pvt, Ltd.

#### **WEB RESOURCES:**

- https://www.freebookkeepingaccounting.com/using-excel-in-accounts
- https://courses.corporatefinanceinstitute.com/courses/free-excel-crashcourse-for-finance
- https://www.youtube.com/watch?v=Nv\_Nnw01FaU

Nature of Course	EMPLOYABILITY SK		SKILL	KILL ORIENTED		✓	•	ENTREP	RENEUR	SHIP	
Curriculum Relevance	LOCAL	LOCAL REGIONA		ONAL		NATIONAL		✓	GL	OBAL	
Changes Made in the Course	Percentage of Change		1	No Chang	es Ma	ıde		New	Course	٧	/
* Treat 2007 or each west (20*5, 10007) and calculate the management of a few man for the course											

<sup>\*</sup> Treat 20% as each unit (20\*5=100%) and calculate the percentage of change for the course.

COURS	K LEVEL					
After studying this course, the students will be able to:						
CO1	Develop board knowledge of the different components in polity	K1 to K4				
CO2	Understand the Geographical features across countries and in India	K1 to K4				
CO3	Acquire knowledge on the aspects of Indian Economy	K1 to K4				
CO4	Understand the significance of India's Freedom Struggle	K1 to K4				
CO5	K1 to K4					

#### **LESSON PLAN:**

UNIT	General awareness for Competitive Examination	HRS	PEDAGOGY
I	Indian Polity	6	CHALK & TALK, PPT
II	Geography	6	CHALK & TALK, PPT
III	Economy	6	CHALK & TALK, PPT
IV	History	6	CHALK & TALK, PPT
V	Environment and Ecology	6	CHALK & TALK, PPT

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

			Section A			
			MCQs			
Internal	Cos	K Level	No. of. Questions	K - Level		
CLAI	CO1	K1 – K2	25	K1,K2		
CI AI	CO2	K1 – K2	25	K1,K2		
CI AII	CO3	K1 – K2	25	K1,K2		
CIAII	CO4	K1 – K2	25	K1,K2		
ıestion Pattern CIA I & II		No. of Questions to be asked	ns to be 50			
		No. of Questions to be answered	50			
		Marks for each question	1			
		Total Marks for each section		50		

<sup>\*</sup>Two Formative examinations will be conducted as a part of Continuous Internal Assessment under which, 50 MCQ's will be asked [50X1=50 marks] from any 4 CO's. (I<sup>st</sup> Test-2 CO's &II<sup>nd</sup> Test-2 CO's) in equal weightage

Distribution of Marks with K Level CIA I & CIA II							
		Section A					
		(Multiple					
	K Level	Choice	Total Marks	(Marks without choice)	Consolidate of %		
		Questions)					
	K1	30	30	60	100		
	<b>K2</b>	20	20	40	100		
CIA I	К3						
	K4						
	Marks	50	50	100	100		
	K1	30	30	60	100		
CIA II	K2	20	20	40	100		
	К3						
	K4						
	Marks	50	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.

tion – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)							
S. No	COs	K - Level	Section A (MCQs)				
S. NO	COS	K - Level	No. of Questions	K – Level			
1	CO1	K1-K2	15	K1,K2			
2	CO2	K1-K2	15	K1,K2			
3	CO3	K1-K2	15	K1,K2			
4	CO4	K1-K2	15	K1,K2			
5	CO5	K1-K2	15	K1,K2			
No. of	<b>Questions</b> 1	to be Asked	75				
No. of (	Questions to	be answered	75				
Marks for each question			1				
Total Marks for each section			75				
(Figures in parenthesis denotes, questions should be asked with the given K level)							

In summative examinations, 75 MCQ's will be asked [75X1=75 marks] from all 5 CO's in equal weightage.

Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Total Marks	% of (Marks without choice)	Consolidated %			
K1	40	40	53	100			
K2	35	35	47	100			
К3							
K4							
Marks		75	100	100			

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