B.COM., CORPORATE SECRETARYSHIP

Syllabus

Program Code: UCP

2023 - Onwards



MANNAR THIRUMALAI NAICKER COLLEGE

(AUTONOMOUS)

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

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

B.COM CORPORATE SECRETARYSHIP CURRICULUM

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

Course Code	Title of the Course	Hrs	Credits	Maximum Marks			
Course Code	The of the Course	пгѕ	Creans	Int	Ext	Total	
	FIRST SEMESTER						
Part – I	Tamil / Alternative Course						
23UTAGT11	தமிழ் இலக்கிய வரலாறு - I	6	3	25	75	100	
Part – II	English						
23UENGE11	General English - I	6	3	25	75	100	
Part - III	Core Courses						
23UCPCC11	Financial Accounting	5	5	25	75	100	
23UCPCC12	Corporate Correspondence	5	5	25	75	100	
Part - III	Elective Course						
23UCPEC11	Corporate E - Management	4	3	25	75	100	
Part IV	Non Major Elective						
23UCPNM11	Basics of Logistics Management	2	2	25	75	100	
Part IV	Skill Enhancement course						
23UCPSC11	Fundamental Concepts of Accounting and Commerce	2	25	75	100		
	Total	30	23	175	525	700	
	SECOND SEMESTE	R					
Part – I	Tamil / Alternative Course						
23UTAGT21	தமிழ் இலக்கிய வரலாறு – II	6	3	25	75	100	
Part – II	English						
23UENGE21	General English - II	6	3	25	75	100	
Part - III	Core Courses						
23UCPCC21	Advanced Financial Accounting	5	5	25	75	100	
23UCPCC22	Corporate Management	5	5	25	75	100	
Part - III	Elective Course						
23UCPEC21	Securities Laws & Regulation of Financial Markets	4	3	25	75	100	
Part IV	Non Major Elective						
23UCPNM21	Everyday Banking	2	2	25	75	100	
Part IV	Skill Enhancement course						
23UCPSC21	Fundamentals of Auditing	2	2	25	75	100	
	Total	30	23	175	525	700	

Course Code	Title of the Counce	II.	Cuadita	Maximum Marks			
Course Code	Title of the Course	Hrs	Credits	Int	Ext	Total	
	THIRD SEMESTER						
Part – I	Tamil / Alternative course						
23UTAGT31	தமிழக வரலாறும் பண்பாடும்	6	3	25	75	100	
Part – II	English						
23UENGE31	General English - III	6	3	25	75	100	
Part - III	Core courses						
23UCPCC31	Corporate Accounting	5	5	25	75	100	
23UCPCC32	GST & Customs Law	5	5	25	75	100	
Part - III	Elective course						
23UCPEC31	Business Economics	4	3	25	75	100	
Part - IV	Skill Based courses						
23UCPSC31	Business Building Skills	1	1	25	75	100	
23UCPSP31	GST Filing of Returns (Practical)	2	2	40	60	100	
Part - IV	Mandatory course						
23UEVSG41	Environmental Studies	1	-	-	-	-	
	Total	30	22	190	510	700	
	FOURTH SEMESTE	R					
Part – I	Tamil / Alternative Course						
23UTAGT41	தமிழும் அறிவியலும்	6	3	25	75	100	
Part – II	English						
23UENGE41	General English - IV	6	3	25	75	100	
Part - III	Core courses						
23UCPCC41	Specialised Company Accounts	5	5	25	75	100	
23UCPCC42	Company Law & Secretarial Practice	4	5	25	75	100	
Part - III	Elective course						
23UCPEC41	Business Statistics	4	3	25	75	100	
Part - IV	Skill Based courses						
23UCPSP41	Accounting Software (Lab Practical)	2	2	40	60	100	
23UCPSC41	Professional Skills for Corporate World	2	2	25	75	100	
Part - IV	Mandatory course						
23UEVSG41	Environmental Studies	1	2	25	75	100	
	Total	30	25	215	585	800	
	10001						

Carres Cada	Title of the Course	II	Cred	Maximum Marks			
Course Code	Title of the Course	Hrs	its	Int	Ext	Total	
	FIFTH SEMESTE	R					
Part - III	Core courses						
23UCPCC51	Management Accounting	5	4	25	7 5	100	
23UCPCC52	Income Tax Law & Practice - I	5	4	25	75	100	
23UCPCC53	Business Laws	5	4	25	75	100	
Part – III	Core project						
23UCPPR51	Project with Viva - Voce	5	4	25	75	100	
Part - III	Elective courses - I						
23UCPEC51	Corporate Governance & Business Ethics	4	3	25	75	100	
23UCPEC52	Industrial Laws						
Part - III	Elective courses - II						
23UCPEC53	Basics of Research Methodology	_		0 -		400	
23UCPEC54	Entrepreneurial Development	4	3	25	75	100	
Part - IV	Mandatory course						
23UVLEG51	Value Education	2	2	25	75	100	
23UCPIN51	Summer Internship Report		2	25	75	100	
250011101	Total	30	26	200	600	800	
	SIXTH SEMESTE						
Part - III	Core courses						
23UCPCC61	Cost Accounting	6	4	25	75	100	
23UCPCC62	Income Tax Law & Practice - II	6	4	25	75	100	
23UCPCC63	Banking Theory Law & Practice	6	4	25	75	100	
Part - III	Elective courses - I						
23UCPEC61	Knowledge Management	_				100	
23UCPEC62	Office Management	5	3	25	75	100	
Part - III	Elective courses - II						
23UCPEC63	Financial Management	_	_				
23UCPEC64	Modern Marketing Management	5	3	25	75	100	
Part - IV	Skill course						
23UCPSC61	Training for Competitive Examinations	2	2	25	75	100	
Part - V	Extension activities						
23UNCET61,							
23UNSET61,							
23UPEET61,	N.C.C. N.C.C. Dhymical Education						
23URRET61,	N.C.C, N.S.S, Physical Education, R.R.C, Y.R.C, Health and Fitness Club,		1	25	75	100	
23UYRET61,	ECO Club & Human Rights Club	-	1	25	15	100	
23UHFET61,	LCO Ciuo & Human Rights Ciuo						
23UEOET61 &							
23UHRET61							
	Total	30	21	175	525	700	
	Grand total	180	140	1130	3270	4400	





MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

DEPARTMENT OF COMMERCE - CORPORATE SECRETARYSHIP

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	Management Accounting			
Course Code	23UCPCC51	L	P	C
Category	Core	5	-	4

COURSE OBJECTIVES:

- To outline the need for Management Accounting, its basic principles and scope and to analyze the balance sheet and ratios for the financial performance of companies
- To compute the fund flow and cash flow statements and to impart knowledge on different types of budgets and its preparation
- To calculate and carry out the analysis of financial statement with different ratios.
- > To prepare various types of budgets and budgetary controls for forecasting of business
- To determine breakeven point with the use of Marginal costing

UNIT - I INTRODUCTION

15

Management Accounting: Meaning- nature, scope and functions of management accounting – management accounting vs. Financial accounting –tools and techniques of management accounting. Financial statements – meaning and types of financial statements – objectives and methods of financial statements analysis comparative, common size statements and Trend analysis

UNIT - II RATIO ANALYSIS

15

Ratio Analysis – Interpretation, benefits and limitations – Classification of ratios – Liquidity, Profitability and turnover ratios.

UNIT -III FUNDS FLOW STATEMENT & CASH FLOW STATEMENT 15

Funds flow statement - objectives - uses and limitations - preparation of funds flow statement - schedule of changes in working capital - non fund items - adjusted profit and loss account. Cash flow statement - significance - preparation of cash flow statement as per IND AS-3-Cash from Operating, Investing and Financing activities.

UNIT - IV BUDGETS AND BUDGETARY CONTROL

15

Budgets and Budgetary Control – Meaning – objectives – advantages – Limitations - Installations of Budgetary control system – Classifications of Budgets based on Time, Functions and Flexibility Preparation of Budgets (Sales, Production, Flexible, Cash, Master Budget and Raw Material Purchase Budget)

UNIT - V MARGINAL COSTING

15

Marginal Costing – Break Even Analysis – Profit Volume Ratio Analysis – Margin of Safety – Managerial uses of Marginal costing.

Total Lecture Hours

75

(80% of marks must be allotted to problem solving questions, 20% of marks must be allotted to theory questions)

BOOKS FOR STUDY:

- Maheswari, S. N. "Principles of Management Accounting" Sultan Chand & Sons. Delhi, Jan 2021.
- Reddy, T.S., & Murthy, A, Management accounting. Margham Publication, 15th Edition Jan 2000.

BOOKS FOR REFERENCES:

- ➤ Shashi .K. Gupta, Sharma,R.K. & Neet Gupta Management Accounting: Principles and Practice, 14th Edition 2017.
- N.L. Hingorani& R.Grewal. Management Accounting 3rd Edition 2005.
- ➤ Khan,M.Y.,& Jain,P.K.(2017). Management Accounting and Financial Analysis, McGraw Hill, 8th Edition Sep 2021.
- ➤ Murthy, A.& Gurusamy, S. Management Accounting Theory and Practice, Vijay Nicole Imprints Pvt Ltd. Nov 2012.

WEB RESOURCES:

- https://www.wallstreetmojo.com/ratio-analysis/
- https://books.google.co.in/books?isbn=0070620237

Nature of Course	EMPLOYABILITY			✓	SKI	LL ORIE	NTED		ENTRE	
Curriculum Relevance	LOCAL	✓	REC	IONAL	_	NATIONAL		GLOBAL		
Changes Made in the Course	Percentage of Change		10%	N	o Chang	ges Made			New Course	

^{*}Treat 20% as each unit (20*5=100%) and calculate the percentage of change for the course.

COURS	COURSE OUTCOMES:								
After studying this course, the students will be able to:									
CO1	Knowledge of concepts methods, technique and tools for analysis of management accounting	K1 to K4							
CO2	Apply the analytical skills associated with the interpretation of Accounting report	K1 to K4							
соз	Evaluate the results of profitability, liquidity, and solvency and Efficiency levels in the business.	K1 to K4							
CO4	Communicate the knowledge about fund flow and cash flow Statement under (AS-3) and also, the concept of budgetary control.	K1 to K4							
CO5	Understand about the marginal costing with BEP and P/V Ratio	K1 to K4							

MAPPING WITH PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	P06	PO7	PO8
CO1	3	3	2	2	3			
CO2	3	3	2	2	3			

co)3	3	3		2	2	3					
co)4	3	3		2	2	3					
CO)5	3	3		2	2	3					
S-	S- STRONG M – MEDIUM									1	L - LOW	
CO / PO MAPPING:												
	cos		PSO1	P	PSO2	PSO	3	P	SO4		PSO5	
	CO 1		3		1	3			3		3	
	CO 2		3		1	3			3		3	
	CO 3		3		1	3			3		3	
	CO 4 3				1	3			2		3	
CO 5			3	1		3			2		3	
WE:	WEIGHTAGE				1			2.6			3	
PERC:	EIGHTEI ENTAGI OURSE RIBUTIOI POS	E OF	100%	1	00%	100%	%	8	57 %		100%	
LESSO	N PLAN	T:										
UNIT	Manag	ement	Accou	nting	g				HR	s I	PEDAGOGY	
I INTRODUCTION								15		PPT, Group		
II RATIOANALYSIS								15		Discussio n, Seminar, Quiz		
III FUNDSFLOWSTATEMENT&CASHFLOWSTATEMENT								15				
IV BUDGETSANDBUDGETARYCONTROL								15				
V	MARGI	NALCO	STING						15		Assignme nt and Activity	

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	on 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, K2)	2 (K2,K2)	2 (K2,K2)				
AI	CO2	K1 – K4	2	(K1, K2)	2 (K3,K3)	2 (K3,K3)				
CI	CO3	K1 – K4	2	(K1, K2)	2 (K2, K2)	2 (K3, K3)				
AII	CO4	K1 – K4	2	(K1, 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				

	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	4	54				
	K2	2	10	16	28	50	34				
CIA	К3		10	16	26	46	46				
I	K4										
	Marks	4	20	32	56	100	100				
	K1	2			2	4	25				
	K2	2	10		12	21	25				
CIA II	К3		10	16	26	46	46				
11	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)										
			Section A	(MCQs)	Section B (Either /	Section C (Either / or					
S. No	Cos	K - 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 (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	for each	question	1		5	8					
Total Man	Total Marks for each section		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	20			
K2	5	30		35	25	29			
К3		20	48	68	48	48			
K4			32	32	23	23			
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	ALL the ques	tions PA	RT – 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)	

Answei	ALL the que	estions PA	RT – 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	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	Answer 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	К3						
				OR					
17. b)	Unit – II	CO2	К3						
18. a)	Unit - III	CO3	К3						
				OR					
18. b)	Unit - III	CO ₃	K3						
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)

DEPARTMENT OF COMMERCE - CORPORATE SECRETARYSHIP

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	Income Tax Law & Practice - I			
Course Code	23UCPCC52	L	P	C
Category	Core	5	-	4

COURSE OBJECTIVES:

- To understand the basic concepts and definition under the Income Tax Act1961.
- To ascertain the residential status of an Assessee and its incidence of tax.
- To compute salary income under the head salaries.
- ➤ Tolearntheconceptsofannualvalueassociateddeductionsandthecalculationofincomefromhouse property.
- To compute income from business and profession.

UNIT - I INTRODUCTION

15

Basic Concepts - Income Tax Act 1961 & relevance of Finance Act – Definition of important terms-Income, Person, Assessee, Assessment Year and Previous Year – Broad features of Income Residential status, incidence of tax & basis of charge – Taxable entities –Classification of Residential Status of taxable entities – Residential Status – Individual, firm, AOP, HUF and Companies –Incidence of Tax. Exempted Incomes – Classification of exempted incomes – Incomes excluded from total income –Income forming part of total income but exempted from Tax.

UNIT - II INCOME FROM SALARIES

15

Income from Salaries – Different forms of salary – Provident Funds – Allowances – Perquisites – Other items included in Salary – Qualifying amount for deduction u/s 80 (C).

UNIT -III INCOME FROM HOUSE PROPERTY

15

Income from house property – Computation of Income from House Property – Let – out house – Selfoccupiedhouse–Deductionallowedfromhouseproperty–Unrealizedrent–Loss under the head house property.

UNIT - IV PROFITS AND GAINS OF BUSINESS OR PROFESSION

15

Profits and Gains of Business or Profession - Introduction - Computation of profits and gains of business or profession - Admissible deductions - Specific Disallowances - Depreciation - Loss under the head business or profession.

UNIT - V ADMINISTRATION OF INCOME TAX ACT

15

Administration of Income Tax Act – Income tax authorities – procedure for assessment–PAN (Permanent Account Number) – Types of assessment

Total Lecture Hours

75

(80% of marks must be allotted to problem solving questions, 20% of marks must be allotted to theory questions)

BOOKS FOR STUDY:

- ➤ Singhania, V.K., (2024) Students Guide to Income Tax, Tax man. Publication, New Delhi.
- ➤ Reddy T.S.,. Hari Prasad Reddy, Income Tax Theory Law and Practice, Margham Publication, Chennai, 2024.

BOOKS FOR REFERENCES:

- ManoharanT.N & Hari.G.R, (2024) Students' Hand Book on Taxation, Snow White Publications Pvt. Ltd.
- ➤ Gaur V.P., Narang D.B, Income Tax Law and Practice, Kalyani Publications, 2024
- MurthyA, Income Tax Law And Practice, Vijay Nicole Publishers Private Ltd 2024.
- MehrotraH.C., Goyal.S.P, Income Tax Law And Practice, Sahitya Bhawan Publications, Agra, 2024

WEB RESOURCES:

- https://lawtimesjournal.in/introduction-and-basic-concept-of-income-tax
- https://sol.du.ac.in/mod/book/view.php?id=1259&chapterid=924
- http://incometaxmanagement.com/Pages/Gross-Total-Income/Salaries/SalariesContents.html
- https://www.hrblock.in/guides/house-property-deductions
- https://books.google.com/books?isbn=1584773855
- https://books.google.com/books?id=iiOKAAAAMAAJ
- https://books.google.com/books?isbn=813172191

Nature of Course	EMPLOYABILITY			✓	SK	SKILL ORIENTED			ENTREPRENEURSHIP		
Curriculum Relevance	LOCAL		REG	IONAL	ONAL NATIONAL		AL	✓	GLOBAL		
Changes Made in the Course	3		ange	20%	-	No Chang	ges Made			New Course	
УТ 4	*Treat 20% as each unit (20*5–100%) and calculate the rescentage of change for the course										

^{*}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	Understand the basic concepts and definition under the Income Tax Act 1961.	K1 to K4						
CO2	Ascertain the residential status of an assessee and its incidence of tax.							
CO3	Preparation of salary income under the head salaries.	K1 to K4						
CO4	Calculation of income from house property.	K1 to K4						
CO5	Computation of income from business and profession	K1 to K4						

MAPPI	NG WI	TH PR	OGRAM	OUT	COMES:							
CO	/PO	PO1	P	02	PO3	PO4	PO5]	PO6	PO7	PO8	
C	01	1		3	3	3	3					
C	02	1	;	3	3	3	3					
C	03	1		3	3	3	3					
C	04	1	,	3	3	3	3					
C	05	1	;	3	3	3	3					
S-	STRO	NG			M -	- MEDIUI	M			L -	LOW	
CO / F	PO MAI	PPING:										
	cos		PSO1	F	PSO2	PSO	3	P	SO4]	PSO5	
	CO 1		3		1	3			3		3	
	CO 2		3	1		3	3		3		3	
	CO 3		3		1	3			3		3	
	CO 4		3	1		3	3		3		3	
	CO 5		3		1	3			3		3	
	IGHTA		3		1	3			3		3	
PERCI C CONT	EIGHTE ENTAG OURSI TRIBUT TO POS	E OF E TION	100%	1	.00%	100 %	6	10	00%	:	100%	
LESSO	N PLA	N:										
UNIT	Incon	ne Tax	Law &	Prac	tice - I				HRS	PE	DAGOGY	
I	INTRODUCTION								15		PPT, Group	
II	INCOME FROM SALARIES								15		iscussio	
Ш	INCOME FROM HOUSE PROPERTY								15		n, Seminar,	
IV	PROFI	ITS AND	GAINS	OF BU	JSINESS A	ND PROFI	ESSION		15		Quiz Assignme	
V	ADMI	NISTRA	TION OF	INCO	OME TAX	ACT			15		nt and Activity	

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

			Section	n A	G. A. D		
Internal	Cos	K Level	MC(Q s	Section B Either or	Section C	
			No. of. Questions	K - Level	Choice	Either or Choice	
CI	CO1	K1 – K4	2	(K1, K2)	2 (K2,K2)	2 (K3,K3)	
AI	CO2	K1 – K4	2	(K1, K2)	2 (K2,K2)	2 (K3,K3)	
CI	CO3	K1 – K4	2	(K1, K2)	2 (K2, K2)	2 (K4, K4)	
AII	CO4	K1 – K4	2	(K1, 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 %	
	K 1	2			2	4	43	
	K2	2	20		22	39	43	
CIA	К3			32	32	57	57	
I	K4							
-	Marks	4	20	32	56	100	100	
	K1	2			2	4	25	
	K2	2	10		12	21	25	
CIA II	К3		10	16	26	46	46	
11	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 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 (K2,K2)	2 (K4,K4)				
4	CO4	K1 – K4	2	(K1,K2)	2 (K3,K3)	2 (K4,K4)				
5	CO5	K1 – K4	2	(K1,K2)	2 (K3,K3)	2 (K3,K3)				
No. of Qu	estions to	be Asked	10		10	10				
	Question answered		10		5	5				
Marks	for each	question	1		5	8				
Total Man	Total Marks for each section				25	40				
	Total Marks for each section 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	20				
K2	5	30		35	25	29				
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	ALL the ques	tions PA	RT – 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 PA	RT – 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	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	ALL the quest	ions PA	RT – 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	CO ₃	K4							
19. a)	Unit - IV	CO4	K4							
				OR						
19. b)	Unit - IV	CO4	K4							
20. a)	Unit - V	CO5	К3							
			•	OR						
20. b)	Unit - V	CO5	К3							



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS) DEPARTMENT OF COMMERCE – CORPORATE SECRETARYSHIP

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	Business Laws			
Course Code	23UCPCC53	L	P	C
Category	Core	5	-	4

COURSE OBJECTIVES:

- To help students become proficient business leaders
- To provide students a better grasp of the legal context in which business decisions are made
- To educate the students about indemnity and concepts of guarantee
- To educate the students about indemnity and concepts of guarantee
- To impart knowledge about operations of Limited Liability of Partnership Act
- To explain about the comprehend laws pertained to Intellectual Properties Rights

UNIT - I INDIAN CONTRACT ACT, 1872

15

Contract: Meaning - Definition—Classification of Contracts, Essential Elements of Contract—Discharge of Contracts—Remedies for Breach of Contracts. E-Contract Meaning —Definition—Essential Elements of E-Contract—Types of E-Contracts.

UNIT - II CONTRACT OF INDEMNITYAND GUARANTEE

15

Contract of Indemnity: Meaning–Definition–Scope of Contract of Indemnity-Rights of the indemnity holder. Contract of Guarantee: Meaning – Definition – Essential elements of Contract of Guarantee – Kinds of Guarantee-Revocation of Guarantee – Discharge of Surety.

UNIT -III SALE OF GOODS ACT, 1930

15

Sale of Goods – Meaning – Definition – Sale and Agreement to sell – Sale and Hire Purchase – Conditions and Warranties – Duties and Rights of Buyer and Seller – Rights of Unpaid Seller – Doctrine of Caveat Emptor–Auction Sale.

UNIT - IV LIMITED LIABILITY PARTNERSHIPACT, 2008 (LLP)

15

Salient Features of LLP, Difference between LLP, Partnership and Company – LLP Agreement - Nature of LLP- Partners and Designated Partners - Incorporation by Registration, Registered Office of LLP and Change of Name, Extent and Limitation of Liability of LLP and Partners-Conversion to LLP, Winding Up and Dissolution.

UNIT - V LAW RELATING TO INTELLECTUAL PROPERTY

15

Provisions Relating to Patents Act 1970, Trademarks Act 1999 and Copyrights Act1957 - Overview of Laws Relating to other Intellectual Property Rights - Enforcement of Intellectual Property Rights

Total Lecture Hours

75

BOOKS FOR STUDY:

- ➤ Kapoor N.D. Elements of Business Law. New DeIhi: Sultan Chand & Sons, December 2018.
- Pillai N.P.N., Bhagavathy, Legal Aspects of Business, New Delhi, S.Chand, December 2007

BOOKS FOR REFERENCES:

- Tulsian, P.C, Business Law, Tata Mc Graw Hill, September 2018, New Delhi.
- > Chadha, P.R, Business Law, Galgotia Publishing Company, January 2016, New Delhi
- Dr. S.N .Maheshwari & Dr.S.K.Maheshwari, Business Law, Himalaya publishing house, January 2018, NewDelhi.

WEB RESOURCES:

- https://www.icai.org/post.html?post_id=15532
- www.legalservicesindia.com
- www.indilaw.com
- www.amritt.com
- www.niscair.res.in

Nature of Course	EMPLO	YABII	LITY	✓	SK	KILL ORIE	ENTED		ENTREPRENEURSHIP		•	
Curriculum Relevance	LOCAL		REC	SIONAL	,		NATION	AL	✓			
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.

COUR	COURSE OUTCOMES:							
After st	After studying this course, the students will be able to:							
CO1	Students can identify various laws involved in business operations.	K1 to K4						
CO2	Students can apply basic principles of law pertaining to business	K1 to K4						
CO3	Apply the knowledge of contract of indemnity, guarantee and its types	K1 to K4						
CO4	Students can understand the operations of Limited Liability Partnership Act	K1 to K4						
CO5	Understanding about the comprehend provision seated to Intellectual Properties Rights	K1 to K4						

MAPPING WITH PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	P06	PO7	PO8
CO1	3	1	3	3	3			
CO2	3	1	3	3	3			
CO3	3	1	3	3	3			

СО	CO4 3		1		3	3	3					
СО	5	3	1		3	3 3						
S-	STRO	NG			M -	- MEDIU	M				L - 1	LOW
CO / P	CO / PO MAPPING:											
	cos		PSO1	P	PSO2	PSO	3	PS	604		P	SO5
	CO 1		3		1	3			1			3
	CO 2		3		1	3			1			3
	со з		3		1	3			1			3
	CO 4		3		1	3			1			3
	CO 5		3	1		3		1			3	
WEI	GHTA	GE	3	1		3		1			3	
PERCI CONT	ENTAG ENTAG OURSI RIBU O POS	E OF E TION	100%	100%		100%	6	10	00%		100%	
LESSO	N PLA	N:										
UNIT	Busin	ess Law	7 S						HF	RS	PEI	DAGOGY
I	INDIA	N CONTRA	ACT AC	Γ 1872					1	5		PPT,
II	CONTRACT OF INDEMNITY AND GUARANTEE									5		Group cussion,
III	SALE OF GOODS1930								15 Seminar, Quiz			
IV	IV LIMITED LIABILITY PARTNERSHIP ACT, 2008(LLP)								1	5	,Ass	signmen t and
V	LAW R	RELATING	TO INT	ELLEC	CTUAL PRO	PERTY			1.	5		ctivity

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

			Section	n A	G. A. D		
Internal	Cos	K Level	MC(Q s	Section B Either or	Section C Either or Choice	
			No. of. Questions	K - Level	Choice		
CI	CO1	K1 – K4	2	(K1, K2)	2 (K1,K1)	2 (K2,K2)	
AI	CO2	K1 – K4	2	(K1, K2)	2 (K2,K2)	2 (K2,K2)	
CI	CO3	K1 – K4	2	(K1, K2)	2 (K2, K2)	2 (K3, K3)	
AII	CO4	K1 – K4	2	(K1, 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	
Patte 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	10		12	21	100				
	K2	2	10	32	44	79	100				
CIA	K3										
I	K4										
-	Marks	4	20	32	56	100	100				
	K1	2			2	4	25				
	K2	2	10		12	21	25				
CIA II	К3		10	32	42	75	75				
11	K4										
	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 – Bl	ue 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 Questions	K – Level	or Choice) With K - LEVEL	Choice) With K - LEVEL		
1	CO1	K1 – K4	2	(K1,K2)	2 (K1,K1)	2 (K2,K2)		
2	CO2	K1 – K4	2	(K1,K2)	2 (K2,K2)	2 (K2,K2)		
3	CO3	K1 – K4	2	(K1,K2)	2 (K2,K2)	2 (K2,K2)		
4	CO4	K1 – K4	2	(K1,K2)	2 (K3,K3)	2 (K4,K4)		
5	CO5	K1 – K4	2	(K1,K2)	2 (K3,K3)	2 (K3,K3)		
No. of Qu	estions to	be Asked	10		10	10		
	Question answered		10		5	5		
Marks	for each	question	1		5	8		
Total Mai	Total Marks for each section				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	10		15	11	(2)						
K2	5	20	48	73	52	63						
К3		20	16	36	26	26						
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.

Summative Examinations - Question Paper – Format

Q. No.	Unit	CO	K-level		
Answer A	ALL 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)

Answer	ALL the que	estions PA	RT – B	$(5 \times 5 = 25 \text{ Marks})$
11. a)	Unit - I	CO1	K1	
				OR
11. b)	Unit - I	CO1	K1	
12. a)	Unit - II	CO2	K2	
				OR
12. b)	Unit - II	CO2	K2	
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	ALL the quest	ions PA	RT – C($5 \times 8 = 40 \text{ Marks}$
16. a)	Unit - I	CO1	K2	
				OR
16. b)	Unit - I	CO1	K2	
17. a)	Unit - II	CO2	K2	
				OR
17. b)	Unit - II	CO2	K2	
18. a)	Unit - III	CO3	K2	
				OR
18. b)	Unit - III	CO ₃	K2	
19. a)	Unit - IV	CO4	K4	
				OR
19. b)	Unit - IV	CO4	K4	
20. a)	Unit - V	CO5	К3	
				OR
20. b)	Unit - V	CO5	К3	



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS) DEPARTMENT OF COMMERCE - CORPORATE SECRETARYSHIP

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	Project with Viva -Voce			
Course Code	23UCPPR51	L	P	C
Category	Core	5	-	4

COURSE OBJECTIVES:

- To gain practical institutional experience the nature of school as workplace and their associated values, routines and cultures.
- To demonstrate professional skills that pertains directly to the institutional experience.
- To analyses and understand about the various department activities and their responsibilities.
- To frame the organization structure, layout and to describe the organization's financial statement analysis
- ➤ To prepare the report based on the training experience.

GUIDANCEFORPREPARINGTHEPROJECTREPORTBYAPPLYINGTHELEAR NINGS

15

Supervised Institutional Training shall be an integral part of B.Com (Corporate Secretary ship) Degree Course. It is as sort of job testing programme designed to bridge the gap between theory & practice and create an natural interest in the practical aspects of the Company Secretary ship

So as to stimulate trainee's desired of ace its challenges and problems.

The training should be given under the joint supervision and guidance of the Training Officer of the Institution and Faculty member of Corporate Secretary ship. The details of the training are to be given and the assessment of each student in that regard should be fully documented.

The duration of the training shall be for a period of 30 days during the third year. The Report shall be around 50-60 typed pages, excluding tables, figures, bibliographies and appendices.

The External Examiner appointed by the College, in consultation with the Internal Examiner, shall conduct the Viva-Voce Examination and Evaluate the Project Report while awarding the Marks. The marks shall be awarded for Project Report (Max.75) and Viva Voce Exam (Max25) jointly by both the examiners.

(A candidate failing to secure the minimum for a pass (40%) shall be required to resubmit there port to the department and reappear for voce exam for evaluation)

Total Lecture Hours

75

Nature of Course	EMPLC		Sk	SKILL ORIENTED			ENTRE)			
Curriculum Relevance	LOCAL	✓	REC	SIONAL	,		NATION	AL	GLOBAL		
Changes Made in the Course	Percentag			No Chang	ges Made		✓	New Course			
*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 st	udying	this cour	se, the stu	dents	will be ab	le to:					
CO1			ional expenses, routines			of school a	as work pla	ace and their	•	K1 to K4	
CO2	Demo	nstrate pr	ofessional	skills	that pertain	n directly to	the instit	utional expe	rience.	K1 to K4	
CO3	Analy	ses the va	rious depa	rtmen	t activities	and their re	esponsibili	ties		K1 to K4	
CO4		Understand the organization structure layout and to describe the organization's financial statement analysis.									
CO5	Prepar	e the repo	ort based o	n the t	raining exp	perience.				K1 to K4	
MAPPI	NG WI	TH PRO	GRAM O	UTC	OMES:						
CO/	PO	PO1	PO	2	PO3	PO4	PO5	P06	PO7	PO8	
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	3	3		3	3	3				
S-	STRO	NG			M -	- MEDIU	M		L	- LOW	
CO / F	PO MA	PPING:									
	cos		PSO1	P	SO2	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		3		3	3		3		3	
	IGHTA		3		3	3		3		3	
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS		100%	10	00%	100%		100%		100%		



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

DEPARTMENT OF COMMERCE - CORPORATE SECRETARYSHIP

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	Corporate Governance & Business Ethics			
Course Code	23UCPEC51	L	P	C
Category	Elective	4	-	3

COURSE OBJECTIVES:

- To impart knowledge on governance which ensure ethics incorporate management and corporate health in the interest of share holder & public.
- To discuss the various corporate sectors and their functions, elements of good corporate governance, governance manual and demonstrate share holders Vs stakeholders' approach and welfare of stake holders
- To outline the due diligence, functions, advantages, guidelines for issue of initial public offerings (IPO), sweat equity shares and employee stock option scheme (ESOS).
- To demonstrate various committees and their functions which are prevailing in the corporate sector / companies' act 2013.
- To explain the various corporate social responsibility (CSR) practices and social audit and explains about business ethics and its factors for ethical and un ethical business decisions

UNIT - I CORPORATE GOVERNANCE - INTRODUCTION

12

Corporate governance - History - meaning - need for Corporate Governance - Definitions - Importance - principles - Features of Corporate Governance - Indian Committees on Corporate Governance - Environmental, Social and Governance (ESG)

UNIT - II CORPORATE GOVERNANCE - LEGAL FRAME WORK

12

India's Corporate Governance Frame work – Listing Agreement – Clause 49A – SEBI Guidelines – Corporate Governance Report and contents – Corporate Governance and Share holders rights

UNIT -III LEVELS OF CORPORATE GOVERNANCE AND BOARD COMMITTEES

12

Levels of Corporate Governance - Various Board committees - composition of board committees -Roles, Responsibilities and powers-Shareholders grievance committee-Remuneration Committee-Nomination Committee-Corporate Governance Committees - Corporate Governance Committee

UNIT - IV CORPORATE SOCIAL RESPONSIBILITY

12

Corporate Social Responsibility – Meaning & definition – principles, Indian models – Corporate Citizenship – Provision of CSR in Companies Act 2013 – Section 135 of Companies Act 2013 – Scope for CSR activities under Schedule VII – Case Studies (Practical Orientation)

UNIT - V BUSINESS ETHICS

12

Business ethics – meaning, significance, scope –factors responsible for ethical and unethical business decision - Unethical practices in Business – Business ethics in India -Ethics training programme – Corporate Sustainability.

Total Lecture Hours

60

BOOKS FOR STUDY:

- Dr.Neeru Vasishth and Dr. Namita Rajput-Corporate Governance values and ethics, Taxmann Publications Pvt Ltd, New Delhi.
- S.Sanakaran–International Business & Environment, Margham Publication, January 2013, Chennai.

BOOKS FOR REFERENCES:

- > Dr.S.S.Khanka Business Ethics and Corporate Governance, S.Chand Publication, 2013.
- Sundar.K, Business Ethics and Value, Vijay Nichole Prints, April 2019, Chennai.
- > Taxmann Corporate Governance, Indian Institute of Corporate Affairs,
- A.C.Fernando, K.P.Muralidharan & E.K.Satheesh Corporate Governance, Principles, Policies and Practices, Pearson Education, 2003.

REFERENCE JOURNALS:

- ➤ Journal of Corporate Governance Research–Macro think Institute
- Indian Journal of Corporate Governance, Bi -annual journal—Sage

WEB RESOURCES:

- https://elearningindustry.com
- https://essentialskillz.com

Nature of Course	EMPLC	OYABII	LITY		SKILL ORIE	ENTED		ENTRE	•	✓	
Curriculum Relevance	LOCAL		REG	IONAL	,	NATIONAL		✓	GLOBAL		
Changes Made in the Course	Percentage of Change				No Changes Made			New Course			✓
*Treat	20% as as	ah unit	· (20*5_	1000/-	and calculat	a tha naraan	togo	of above	se for the cour	7.0	

^{*}Treat 20% as each unit (20*5=100%) and calculate the percentage of change for the course.

COUR	SE OUTCOMES:	K LEVEL
After st	udying this course, the students will be able to:	
CO1	Understand the various corporate sectors and their functions, elements of good corporate governance, governance manual.	K1 to K4
CO2	Demonstrate share holders VS stakeholders' approach and welfare of stake holders.	K1 to K4
соз	Outline the due diligence, functions, advantages, guidelines for issue of initial public offerings (IPO), sweat equity shares and Employee stock option scheme (ESOS).	K1 to K4
CO4	Demonstrate various committees and their functions which are prevailing in the corporate sector/companies' act 2013.	K1 to K4
CO5	Understand the various corporate social responsibility (CSR) practices, social audit business ethics and its factors for ethical and Unethical business decisions	K1 to K4

MAPPI	MAPPING WITH PROGRAM OUTCOMES:											
CO/	PO PO1	PO	2	РО3	PO4	PO5]	PO6	РО	7	PO8	
СО	1 3	1		3	3 3							
co	02 3			3	3	3						
СО	3	1		3	3	3						
СО	94 3	1		3	3	3						
СО	5 3	1		3	3	3						
S-	S- STRONG M – MEDIUM L - LOW											
CO / PO MAPPING:												
	cos	PSO1	P	SO2	PSO	3	P	SO4		PS	805	
	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	3		3	3		3			3		
	IGHTAGE	3		1	3			3		3		
PERCI C	CIGHTED ENTAGE OF OURSE RIBUTION TO POS	100%	1	00%	100%		100%			100%		
LESSO	N PLAN:											
UNIT	Corporate C	overnar	ice &	Busines	s Ethics			HR	s	PED	AGOGY	
I	CORPORATE	GOVERN	IANCI	E – INTRO	DUCTION			12	12 PPT,			
II	CORPORATE	GOVERN	IANCI	E – LEGAI	L FRAME	WORK		12		Group Discussion, Seminar, Quiz ,Assignmen t and		
III	LEVELS OF C COMMITTEE		TE GO	OVERNAN	ICE AND I	BOARD		12	2			
IV	CORPORATE	SOCIAL	RESPO	ONSIBILIT	ΓΥ			12	2			
V	BUSINESS ET	HICS						12	2		tivity	

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	Section C				
Internal	Cos	K Level	MC(Q s	Either or					
			No. of. Questions	K - Level	Choice	Either or Choice				
CI	CO1	K1 – K4	2	(K1, K2)	2 (K1,K1)	2 (K2,K2)				
AI	CO2	K1 – K4	2	(K1, K2)	2 (K2,K2)	2 (K2,K2)				
CI	CO3	K1 – K4	2	(K1, K2)	2 (K2, K2)	2 (K3, K3)				
AII	CO4	K1 – K4	2	(K1, K2)	2 (K3,K3)	2 (K3,K3)				
No. o		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 %				
	K1	2	10		12	21	100				
	K2	2	10	32	44	79	100				
CIA	К3										
I	K4										
_	Marks	4	20	32	56	100	100				
	K 1	2			2	4	25				
	K2	2	10		12	21	25				
CIA II	К3		10	32	42	75	75				
11	K4										
	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)									
		K - Level	Section A (MCQs)		Section B (Either /	Section C (Either / or			
S. No	Cos		No. of Questions	K – Level	or Choice) With K - LEVEL	Choice) With K - LEVEL			
1	CO1	K1 – K4	2	(K1,K2)	2 (K1,K1)	2 (K2,K2)			
2	CO2	K1 – K4	2	(K1,K2)	2 (K2,K2)	2 (K2,K2)			
3	CO3	K1 – K4	2	(K1,K2)	2 (K2,K2)	2 (K2,K2)			
4	CO4	K1 – K4	2	(K1,K2)	2 (K3,K3)	2 (K4,K4)			
5	CO5	K1 – K4	2	(K1,K2)	2 (K3,K3)	2 (K3,K3)			
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		1		5	8				
Total Marks for each section			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	10		15	11	(2)			
K2	5	20	48	73	52	63			
К3		20	16	36	26	26			
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.

Summative Examinations - Question Paper – Format

Q. No.	Unit	CO	K-level		
Answer A	ALL 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 PA	RT – B	$(5 \times 5 = 25 \text{ Marks})$					
11. a)	Unit - I	CO1	K1						
				OR					
11. b)	Unit - I	CO1	K1						
12. a)	Unit - II	CO2	K2						
				OR					
12. b)	Unit - II	CO2	K2						
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	Answer ALL the questions $PART - C(5 \times 8 = 40 \text{ Marks})$								
16. a)	Unit - I	CO1	K2						
	OR								
16. b)	Unit - I	CO1	K2						
17. a)	Unit - II	CO2	K2						
				OR					
17. b)	Unit - II	CO2	K2						
18. a)	Unit - III	CO3	K2						
			•	OR					
18. b)	Unit - III	CO3	K2						
19. a)	Unit - IV	CO4	K4						
			•	OR					
19. b)	Unit - IV	CO4	K4						
20. a)	Unit - V	CO5	К3						
	OR								
20. b)	Unit - V	CO5	К3						



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS) DEPARTMENT OF COMMERCE - CORPORATE SECRETARYSHIP

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	Industrial Laws			
Course Code	23UCPEC52	L	P	C
Category	Elective	4	-	3

COURSE OBJECTIVES:

- To acquire knowledge on Factories Act 1948
- To Learn the provisions of Industrial Disputes Act 1947
- To understand the Workmen Compensation Act 1923
- To gain knowledge on Employee State Insurance Act 1948
- To gain fundamental knowledge of Employee Provident fund Act

UNIT - I FACTORIES ACT, 1948

12

Definitions – Health – Safety – Welfare – Working Hours of Adults – Employment of Women– Employment of Young Persons – Leave with Wages.

UNIT - II INDUSTRIAL DISPUTES ACT, 1947

12

Definitions—Authorities under the Act – Reference of Disputes –Procedures and Powers of Authorities – Strikes and Lock-outs – Lay-off & Retrenchment – Special Provisions relating to Lay – off, Retrenchment &Lock-outs

UNIT -III THE WORKMEN COMPENSATION ACT, 1923

12

Need for the Act – Scope & Coverage of the Act – Definitions–Employer's liability for Compensation (Section 3) including Theory of Notional Extension & Occupational Diseases –Defences available to Employer – Amount & Distribution of Compensation - Notice & Claim – Medical Examination - Obligations & Rights of Employers & Employees- Schedules to the Act

UNIT - IV EMPLOYEES STATE INSURANCE ACT, 1948

12

Objects – definitions - ESI Corporation, functions- contribution and recovery- benefits - penalties for false claims

UNIT - V EMPLOYEES PROVIDENT FUND AND MISCELLANEOUS PROVISION ACT,1952

12

Objects – definition - provident fund schemes - contribution and recovery – penalties and offences **Practical orientation** –Students can be assigned to submit are port on welfare, health and safety measures taken by the manufacturing industries of their choice.

Total Lecture Hours

60

BOOKS FOR STUDY:

- N.D.Kapoor Elements of Industrial Laws, Sultan Chand & Sons, November 2018, New Delhi.
- Dr. M. R. Sreenivasan & C.D.Balaji-Industrial Laws & Public Relations, Margham Publications, Chennai.

BOOKS FOR REFERENCES:

- B.NandhaKumar, Industrial Laws, Vijay Nichole Prints, January 2018, Chennai.
- S.Thothadri & Vijayalaksh mi. M, IK International Publishing House Pvt Ltd, July 2017
- > P.C.Tripathi- Industrial Laws, Sultan Chand & Sons, 2020, New Delhi

WEB RESOURCES:

- https://labourlawreporter.com/
- https://www.ilms.academy/products/certificate-course-on-labour-law

Nature of Course	EMPLOYABILITY			SKILL ORIENTED				ENTREPRENEURSHIP			✓	
Curriculum Relevance	LOCAL	REGIONA			,		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.

COUR	SE OU	OUTCOMES:										
After s	studyi	ng this co	ourse, the	students	will be a	ıble to:		·				
CO1	Apply	the provision	ons of Factori	es Act leari	ned				K1 to K4			
CO2	Identif strateg		rial Disputes	based on th	e Act and	find solution	ons and plan	l	K1 to K4			
CO3	Exhibi		K1 to K4									
CO4	Applic	Application of Employee State Insurance Act1948										
CO5	Calcul	Calculation of PFusing the provisions of the Act										
MAPPI	MAPPING WITH PROGRAM OUTCOMES:											
CO/	PO	PO1	PO2	PO3	PO4	PO5	P06	PO7	PO8			
CO	1	3	1	3	3	3						
co	2	3	1	3	3	3						
co	3	3	1	3	3	3						
co	CO4		1	3	3	3						
co	CO5 3 1		1	3	3	3						
S-	S- STRONG M – MEDIUM L -											

CO / E	PO MAPPING:						
	cos	PSO1	PSO2	PSO3	PSO4	PSO5	
	CO 1	3	2	2	3	3	
	CO 2	3	2	2	3	3	
	CO 3	3	2	2	3	3	
	CO 4	3	2	2	3	3	
	CO 5	3	2	2	3	3	
WE	WEIGHTAGE		2	2	3	3	
PERC:	WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS		100%	100%	100%	100%	
LESSO	ON PLAN:						
UNIT	Industrial L	aws			HRS	PEDAGOGY	
I	FACTORIES A	ACT 1948			12	PPT,	
II	INDUSTRIAL	DISPUTE	12	Group Discussion,			
III	THE WORKM	EN COMP	12	Seminar, Quiz			
IV	EMPLOYEES	STATE IN	12	,Assignmen			
v	EMPLOYEESI VISIONACT,1		NTFUNDANDN	MISCELLANEOUS	PRO 12	t and Activity	

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

		ii dediadon mapping	5 It Levels with Course Outcomes (COs)							
			Section	n A	Section B					
Internal	Cos	K Level	MC(Q s	Either or	Section C				
			No. of.	K -	Choice	Either or Choice				
			Questions	Level						
CI	CO1	K1 – K4	2	(K1, K2)	2 (K1,K1)	2 (K2,K2)				
AI	CO2	K1 – K4	2	(K1, K2)	2 (K2,K2)	2 (K2,K2)				
CI	CO3	K1 – K4	2	(K1, K2)	2 (K2, K2)	2 (K3, K3)				
AII	CO4	K1 – K4	2	(K1, K2)	2 (K3,K3)	2 (K3,K3)				
		No. of Questions to	4		4	4				
		be asked								
Quest	tion	No. of Questions to	4		2	2				
Patte		be answered								
CIA I		Marks for each	1		5	8				
CIATAII		question								
		Total Marks for	4		10	16				
		each section								

		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	10		12	21	100
	K2	2	10	32	44	79	100
CIA	К3						
I	K4						
_	Marks	4	20	32	56	100	100
	K1	2			2	4	25
	K2	2	10		12	21	25
CIA II	К3		10	32	42	75	75
11	K4						
	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	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 (K1,K1)	2 (K2,K2)				
2	CO2	K1 – K4	2	(K1,K2)	2 (K2,K2)	2 (K2,K2)				
3	CO3	K1 – K4	2	(K1,K2)	2 (K2,K2)	2 (K2,K2)				
4	CO4	K1 – K4	2	(K1,K2)	2 (K3,K3)	2 (K4,K4)				
5	CO5	K1 – K4	2	(K1,K2)	2 (K3,K3)	2 (K3,K3)				
No. of Qu	estions to	be Asked	10		10	10				
	Question answered		10		5	5				
Marks	for each	question	1		5	8				
Total Man	Total Marks for each 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	10		15	11	(2)			
K2	5	20	48	73	52	63			
К3		20	16	36	26	26			
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.

Summative Examinations - Question Paper – Format

Q. No.	Unit	CO	K-level		
Answer A	ALL 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)

Answer	ALL the que	estions PA	RT – B	$(5 \times 5 = 25 \text{ Marks})$						
11. a)	Unit - I	CO1	K1							
	OR									
11. b)	Unit - I	CO1	K1							
12. a)	Unit - II	CO2	K2							
				OR						
12. b)	Unit - II	CO2	K2							
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	ALL the quest	ions PA	RT – C($5 \times 8 = 40 \text{ Marks}$					
16. a)	Unit - I	CO1	K2						
	OR								
16. b)	Unit - I	CO1	K2						
17. a)	Unit - II	CO2	K2						
				OR					
17. b)	Unit - II	CO2	K2						
18. a)	Unit - III	CO3	K2						
				OR					
18. b)	Unit - III	CO ₃	K2						
19. a)	Unit - IV	CO4	K4						
				OR					
19. b)	Unit - IV	CO4	K4						
20. a)	Unit - V	CO5	К3						
				OR					
20. b)	Unit - V	CO5	К3						



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS) DEPARTMENT OF COMMERCE – CORPORATE SECRETARYSHIP

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	Basics of Research Methodology								
Course Code	23UCPEC53	L	P	C					
Category	Elective	4	-	3					

COURSE OBJECTIVES:

- To acquire knowledge with regard to research methods and reporting
- To provide knowledge of hypothesis formulation, testing, sampling and its fundamentals
- To provide knowledge on research methods, techniques and the process and
- To develops skills in the application of research methods for business problems Solving
- To analyze the research problems through systematic research methodology

UNIT - I INTRODUCTION

12

Research—Meaning and Significance—Objectives—Types—ResearchProcess—Commonproblemsencounteredinresearch—Ethics in Research.

UNIT - II RESEARCH PROBLEMS

12

Research Problems: Meaning-Selection and Formulation-Review of available literature-Techniques involved in defining a problem

UNIT -III RESEARCH DESIGN

12

Research Design: Meaning and need for research design—Feature of a good design—Different research design - Formulation of Hypotheses.

UNIT - IV DATA COLLECTION

12

Data Collection: Methods-PrimaryandSecondaryData-Observation-Interviews-Questionnaire-ConstructingaQuestionnaire.

UNIT - V SAMPLING

12

Sampling – Fundamentals – Types – Sampling errors and data collection errors – Sample size and its distribution–Testing the appropriateness of a sample – Report Writing.

Total Lecture Hours

60

BOOKS FOR STUDY:

- ➤ Kothari C.R.–Research Methodology, international publishers January 2023.
- ➤ Donal R.Cooper & Pamela S.Schindler–Business Research Methods Mc grow Hills education 2017.

BOOKS FOR REFERENCES:

- ➤ Paneerselvam –Research Methodology-Prentice Hall of India, Second edition, learning private limited, 2013.
- > Krishnaswamy -Research Methodology –Himalaya publishing house private limited, January 2018
- ➤ GopalLalJain-ResearchMethodology-methods,tools&techniques—Mangal deep publication, 2008

WEB RESOURCES:

CO4

CO₅

www.socialpsychology.org

Nature of Course	EMPLOYABILITY				SKILL ORII	✓	ENTRE	NTREPRENEURSHIP		
Curriculum Relevance	LOCAL		REG	IONAL		NATION	AL	✓	GLOBAL	
Changes Made in the Course	Percentage of Change				No Chan	ges Made			New Course	✓

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

COUR	Compare and contrast the different methods of data collection and its presentation Complete the analysis of Correlation and Regression to arrive inferences. Create the formulation of Hypothesis, testing of Hypothesis and construct the Research Reports based on the analysis. Analyse the research problems through systematic research methodology PPING WITH PROGRAM OUTCOMES:								K LEVEL				
After s	studyi	ng this co	ourse, the	students	will be a	able to:							
CO1	Exami	ne the Rese	arch Design o	of various ty	pes of rese	earch.			K1 to K4				
CO2	Comp	Compare and contrast the different methods of data collection and its presentation											
CO3	Comp	Complete the analysis of Correlation and Regression to arrive inferences. K1 to K											
CO4		Create the formulation of Hypothesis, testing of Hypothesis and construct the											
CO5	Analy	se the resear	ch problems	through sys	tematic res	search metl	nodology		K1 to K4				
MAPP	ING W	TH PROC	RAM OUT	COMES:									
co/	PO	PO1	PO2	PO3	PO4	PO5	P06	PO7	PO8				
CC)1	1	1	3	3	3							
CC	CO2 1		1	3	3	3							
CC	03 1 1 3 3 3												

3

3

3

3

3

3

1

1

1

1

S-	STRONG		M		L - LOW			
CO / P	O MAPPING:							
	cos	PSO1	PSO2	PSO3	PS	SO4	PSO5	
	CO 1	2	1	3		1	3	
	CO 2		1	3		1	3	
	CO 3	2	1	3		1	3	
	CO 4	2	1	3		1	3	
	CO 5	2	1	3		1	3	
WE]	IGHTAGE	3	1	3		1	3	
PERCI C	WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS		100%	100% 100		00%	100%	
LESSO	N PLAN:							
UNIT	В	asics of I	Research Me	thodology		HRS	PEDAGOGY	
I	INTRODUCT	ΊΟΝ				12	PPT,	
II	RESEARCHI	PROBLEN		Grou 12 Discuss				
III	RESEARCHI	DESIGN		12	Seminar,Qu iz			
IV	DATACOLLE	CCTION				12	,Assignmen	
V	SAMPLING					t and 12 Activity		

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

			Section	n A	G. A. D	Section C Either or Choice	
Internal	Cos	K Level	MC(Q s	Section B Either or		
			No. of. Questions	K - Level	Choice		
CI	CO1	K1 – K4	2	(K1, K2)	2 (K1,K1)	2 (K2,K2)	
AI	CO2	K1 – K4	2	(K1, K2)	2 (K2,K2)	2 (K2,K2)	
CI	CO3	K1 – K4	2	(K1, K2)	2 (K2, K2)	2 (K3, K3)	
AII	CO4	K1 – K4	2	(K1, 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	10		12	21	100
	K2	2	10	32	44	79	100
CIA	К3						
I	K4						
_	Marks	4	20	32	56	100	100
	K1	2			2	4	25
	K2	2	10		12	21	25
CIA II	К3		10	32	42	75	75
11	K4						
	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 – Bl	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	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 (K1,K1)	2 (K2,K2)
2	CO2	K1 – K4	2	(K1,K2)	2 (K2,K2)	2 (K2,K2)
3	CO3	K1 – K4	2	(K1,K2)	2 (K2,K2)	2 (K2,K2)
4	CO4	K1 – K4	2	(K1,K2)	2 (K3,K3)	2 (K4,K4)
5	CO5	K1 – K4	2	(K1,K2)	2 (K3,K3)	2 (K3,K3)
No. of Qu	estions to	be Asked	10		10	10
	Question answered		10		5	5
Marks	for each	question	1		5	8
Total Mai	Total Marks for each 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	10		15	11	<i>(</i> 2)					
K2	5	20	48	73	52	63					
K3		20	16	36	26	26					
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.

Summative Examinations - Question Paper – Format

Q. No.	Unit	CO	K-level		
Answer A	ALL 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)
Ţ	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 que	estions PA	RT – B	$(5 \times 5 = 25 \text{ Marks})$						
11. a)	Unit - I	CO1	K1							
	OR									
11. b)	Unit - I	CO1	K1							
12. a)	Unit - II	CO2	K2							
				OR						
12. b)	Unit - II	CO2	K2							
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	ALL the quest	ions PA	RT – C($5 \times 8 = 40 \text{ Marks}$					
16. a)	Unit - I	CO1	K2						
	OR								
16. b)	Unit - I	CO1	K2						
17. a)	Unit - II	CO2	K2						
				OR					
17. b)	Unit - II	CO2	K2						
18. a)	Unit - III	CO3	K2						
				OR					
18. b)	Unit - III	CO ₃	K2						
19. a)	Unit - IV	CO4	K4						
				OR					
19. b)	Unit - IV	CO4	K4						
20. a)	Unit - V	CO5	К3						
				OR					
20. b)	Unit - V	CO5	К3						



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

DEPARTMENT OF COMMERCE - CORPORATE SECRETARYSHIP

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	Entrepreneurial Development								
Course Code	23UCPEC54	L	P	C					
Category	Elective	4	-	3					

COURSE OBJECTIVES:

- To enable the students to understand the concept of Entrepreneurship development
- To discuss and identify significant changes and trends to create business opportunities
- To analyze the environment for potential business opportunities
- To outline the basic concepts of entrepreneurship
- To learn about the entrepreneurial ecosystem, exercising the available skills to generate new ideas and making it available venture using the available

UNIT - I ENTREPRENEURSHIP

12

Meaning- Definition of Entrepreneurship & Entrepreneur- Types of Entrepreneurship-Traits of an Entrepreneur-Factors promoting Entrepreneurship-Barriers to Entrepreneurship-Women Entrepreneurship- -Concept of SHGS- Role of Entrepreneurship in Economic Development-Entrepreneurs/Small-Business Owners: Emerging trends: The Internet & E-commerce, Types of entrepreneurs; Corporate Entrepreneurship-Nature, Concepts and Sustainability

UNIT - II IDEA GENERATION

12

Creativity, Innovation and Invention-Design thinking concept and stages-Recognizing opportunities – trend analysis – generating ideas – Brainstorming, Focus Groups, Surveys, Customer advisory boards, Day in the life research–Patents and IPR for entrepreneurs

UNIT -III OPPORTUNITY IDENTIFICATION AND EVALUATION

12

Opportunity identification and product/service selection – Generation and screening the project ideas – Market analysis, technical analysis, and Cost benefit analysis and network analysis-Project formulation– Assessment of project feasibility-Idea Validation techniques-

UNIT - IV VENTURE CREATION

12

Introduction to various form of business organization (sole proprietorship, partnership, corporations, Limited Liability company), mission, vision and strategy formulation- Social Entrepreneurship-Business model canvas—Preparation of Business Plan

(**Practical Orientation**)- Sources of Finance-Venture capital-Venture capital process-Business angles - Commercial banks- Government Grants and Schemes-Dealing with basic and initial problems of setting up of Enterprises.

UNIT - V EMERGING TRENDS

12

Ministry of Entrepreneurship and Skill Development-Key initiatives of the government –Make in India-National Start-up policy-Start up India- Athmanirbar Barath (Self-reliant India)— Start-up space of India – Unicorns (Case study) – EODB - Overview.

Total Lecture Hours

60

BOOKS FOR STUDY:

- Khanka.S- Entrepreneurial Development, S.Chand & Co. Ltd., New Delhi, 2020.
- Sangeeta Sharma, Entrepreneurship Development, PHI Learning Pvt. Ltd., 2016.

BOOKS FOR REFERENCES:

- ➤ Barringer, B., and Entrepreneurship: Successfully Launching New Ventures, 6rd Edition, and January 2018.
- ➤ Bessant, J., and Tidd, J., Innovation and Entrepreneurship, 4th Edition, John Wiley & Sons, April, 2024
- Desai, V., Small Scale Industries and Entrepreneurship, Himalaya Publishing House, September, 2024

WEB RESOURCES:

- https://www.msde.gov.in/
- http://inventors.about.com/od/entrepreneur/
- http://learnthat.com/tag/entrepreneurship/
- www.managementstudyguide.com
- www.quintcareers.com
- www.entrepreneur.com
- www.makeinindia.com
- https://aatmanirbharbharat.mygov.in

Nature of Course	EMPLOYABILITY				SKILL ORIE	ENTED		ENTRE	PRENEURSHIP	✓
Curriculum Relevance	LOCAL	✓ REGIONAL				NATIONAL			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.

COUR	SE OUTCOMES:	K LEVEL						
After	After studying this course, the students will be able to:							
CO1	Enable the students to understand the concept of Entrepreneurship and nurture the entrepreneurial mindset	K1 to K4						
CO2	Identify significant changes and trends which create business opportunities and to analyze the environment for potential business opportunities.	K1 to K4						
CO3	Provide conceptual exposure on converting idea to a successful Entrepreneurial firm.	K1 to K4						
CO4	Understand the basic application of concepts of entrepreneurship and entrepreneurial ecosystem, skills to generate new ideas and making it available venture using the available support system	K1 to K4						
CO5	Demonstrate thorough knowledge on entrepreneurial growth	K1 to K4						

MAPPI	NG WITH PR	OGRAM	OUTC	OMES:							
CO/	PO PO	. РО	2	РО3	PO4	PO5	P	06	PO7	PO8	
CO	1 3	3		3	3	3					
СО	2 3	3		3	3	3					
СО	3	3		3	3	3					
СО	94 3	3	,	3	3	3					
CO	5 3	3		3	3	3					
S-	STRONG			M	– MEDIU	M			L -	LOW	
CO / P	O MAPPING	:									
	cos	PSO1	PS	02	PSO	3	P	SO4	I	PSO5	
	CO 1	3	,	3	3			3		3	
	CO 2	3	;	3		3			3		
	CO 3	3	,	3	3		3			3	
	CO 4	3	;	3	3		3			3	
	CO 5	3	3		3		3			3	
WE	IGHTAGE	3		3	3			3		3	
PERCI C CONT	CIGHTED ENTAGE OF OURSE PRIBUTION O POS	100%	10	0%	1009	%	10	00 %	1	.00%	
LESSO	N PLAN:										
UNIT	T Entrepreneurial Development								PE	DAGOGY	
I	ENTREPRENEURSHIP								12 PPT		
II	IDEA GENERATION									Group scussion,	
III	OPPORTUNITY IDENTIFICATION AND EVALUATION									eminar, Quiz	
IV	VENTURE C	REATION						12	,As	ssignmen	
V	EMERGING '	ΓRENDS						12		t and Activity	

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

			Section	n A	G. A. D		
Internal	Cos	K Level	MC(Q s	Section B Either or	Section C Either or Choice	
			No. of. Questions	K - Level	Choice		
CI	CO1	K1 – K4	2	(K1, K2)	2 (K1,K1)	2 (K2,K2)	
AI	CO2	K1 – K4	2	(K1, K2)	2 (K2,K2)	2 (K2,K2)	
CI	CO3	K1 – K4	2	(K1, K2)	2 (K2, K2)	2 (K3, K3)	
AII	CO4	K1 – K4	2	(K1, 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 %
	K 1	2	10		12	21	100
	K2	2	10	32	44	79	100
CIA	К3						
I	K4						
-	Marks	4	20	32	56	100	100
	K1	2			2	4	25
	K2	2	10		12	21	25
CIA II	К3		10	32	42	75	75
11	K4						
	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	No Cos L		No. of Questions	K – Level	or Choice) With K - LEVEL	Choice) With K - LEVEL			
1	CO1	K1 – K4	2	(K1,K2)	2 (K1,K1)	2 (K2,K2)			
2	CO2	K1 – K4	2	(K1,K2)	2 (K2,K2)	2 (K2,K2)			
3	CO3	K1 – K4	2	(K1,K2)	2 (K2,K2)	2 (K2,K2)			
4	CO4	K1 – K4	2	(K1,K2)	2 (K3,K3)	2 (K4,K4)			
5	CO5	K1 – K4	2	(K1,K2)	2 (K3,K3)	2 (K3,K3)			
No. of Qu	estions to	be Asked	10		10	10			
	Question answered		10		5	5			
Marks	for each	question	1		5	8			
Total Man	Total Marks for each section		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	10		15	11	(2)				
K2	5	20	48	73	52	63				
К3		20	16	36	26	26				
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.

Summative Examinations - Question Paper – Format

Q. No.	Unit	CO	K-level		
Answer A	ALL 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)

Answer	ALL the que	estions PA	RT – B	$(5 \times 5 = 25 \text{ Marks})$
11. a)	Unit - I	CO1	K1	
				OR
11. b)	Unit - I	CO1	K1	
12. a)	Unit - II	CO2	K2	
				OR
12. b)	Unit - II	CO2	K2	
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	ALL the quest	ions PA	RT – C($5 \times 8 = 40 \text{ Marks}$						
16. a)	Unit - I	CO1	K2							
	OR									
16. b)	Unit - I	CO1	K2							
17. a)	Unit - II	CO2	K2							
				OR						
17. b)	Unit - II	CO2	K2							
18. a)	Unit - III	CO3	K2							
				OR						
18. b)	Unit - III	CO ₃	K2							
19. a)	Unit - IV	CO4	K4							
				OR						
19. b)	Unit - IV	CO4	K4							
20. a)	Unit - V	CO5	К3							
				OR						
20. b)	Unit - V	CO5	К3							



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS) DEPARTMENT OF COMMERCE – CORPORATE SECRETARYSHIP

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	Summer Internship Report			
Course Code	23UCPIN51	L	P	C
Category	Summer Internship Report	-	-	2

COURSE OBJECTIVES:

- > To describe the institutional environment, its values, routines, and culture.
- To provide concrete examples of how you demonstrated these skills.
- To analyze the various departments within the institution and their responsibilities.
- To discuss the organization's structure, layout, and financial performance.
- To final objective is to compile a comprehensive report based on your training experience.

The final year students must undergo 4 weeks 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 four weeks (i.e. minimum 28working days)
- 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 (Minimum30 Pages). The Marks for Internship Training will be awarded only on the basis of the Internship Training Report.

Evaluation/ assessment of student intern

1. The internship report will be evaluated by External Examiner, Head of the Department and Faculty Guide.

Internal

Internship format

Presentation 25

External

Internship Report 40

Viva -Voce 35

Total 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 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 HoD assign 25 marks.
 - b) The Viva voce will be conducted by the External Examiner, from the outside college for assign 75 marks

Nature of Course	EMPLOYABILITY				SKILL ORIENTED			ENTRE	NTREPRENEURSHIP		
Curriculum Relevance	LOCAL	$\sqrt{}$	REG	IONAL		NATIONAL			GLOBAL		
Changes Made in the Course	Percentage of Change				No Chang	ges Made			New Course	V	

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

COUR	SE OUTCOMES:	K LEVEL							
After studying this course, the students will be able to:									
CO1	Students should be able to demonstrate how they applied concepts and theories learned in the classroom to real-world situations.	K1 to K4							
CO2	Internships should facilitate the development of both technical and soft skills.	K1 to K4							
соз	Students should be able to analyze situations, identify problems, and propose solutions.	K1 to K4							
CO4	Students should be able to reflect on their internship experience and identify areas for personal and professional growth.	K1 to K4							
CO5	Students should be able to create a professional report, and present their findings in a clear and concise way.	K1 to K4							
N/A DDI	NO WITH DOODAN OUTCOMES.								

MAPPING WITH PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	P06	PO7	PO8
CO1	3	3	3	3	3			
CO2	3	3	3	3	3			
CO3	3	3	3	3	3			

CO4	3	3	3	3	3		
CO5	3	3	3	3	3		

S- STRONG M - MEDIUM L - LOW

CO / PO MAPPING:

cos	PSO1	PSO2	PSO3	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	3	3	3	3	3
WEIGHTAGE	3	3	3	3	3
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	100%	100%	100%	100%	100%





MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

DEPARTMENT OF COMMERCE - CORPORATE SECRETARYSHIP

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	Cost Accounting			
Course Code	23UCPCC61	L	P	C
Category	Core	6	-	4

COURSE OBJECTIVES:

- To outline the objectives and importance of cost accounting. Present Cost Sheet with various elements of Cost and to provide a theoretical base of Uniform Costing
- To learn Inventory Control Techniques, Material Pricing Techniques and methods of material Valuation
- To gain knowledge on labour costing techniques
- To learn about the types and allocation of overheads, absorption of overheads and machine hour rate
- To learn about the various techniques of costing.

UNIT - I COST ACCOUNTING

15

Cost Accounting – Meaning, Definition, Objectives – Distinction between Financial & Cost Accounting – Classification of Cost – Activity Based Costing – Elements of Cost Sheet – Theoretical introduction to Uniform Costing and Inter – Firm Comparison

UNIT - II MATERIAL

20

Material – Purchase, Receipt & Inspection – Stores – Records – Inventory Control – EOQ – Various Levels of Stock, Pricing of Materials – Issues – FIFO – LIFO – Simple Average and Weighted Average method – Base stock method

UNIT -III LABOUR

20

Labour – Labour Turnover – Causes – Prevention – Methods of Wages Payment – Calculation of Wages – Incentive Bonus Schemes – Treatment of Idle Time & Overtime

UNIT - IV OVER HEADS

15

Overheads – Factory, Administration, Selling – Allocation, Apportionment & Method of Absorption – Calculation of Overheads – Primary and Secondary Distribution of overheads - Machine Hour Rate– Under/Over Absorption of Overheads and its Treatment-

UNIT - V METHODS OF COSTING

20

Methods of Costing–Unit Costing–Tender and Quotations– Transport Costing–Process Costing (With Normal Loss and Abnormal Loss A/c only)

Total Lecture Hours

90

(80% of marks must be allotted to Problem questions and 20% of marks must be allotted to theory questions)

BOOKS FOR STUDY:

- JainSP & NarangKL, Cost Accounting, Kalyani Publishers, New Delhi, January, 2020.
- Reddy T.S. and HariPrasad Reddy, Cost Accounting, Margham Publications, Chennai, Fourth Edition, January, 2012.
- Murtha and GurusamyS, Cost Accounting, Tata Mc Grew Hill Publishing Company New Delhi, July, 2014

BOOKS FOR REFERENCES:

- R.S.N Pillai & VBagavathi, Cost Accounting, S.Chand & Co., New Delhi, 7th edition, January, 2010
- > Dr.Maheswari S.N, Principles of Cost Accounting, Sultan Chand & Sons, New Delhi, January 2020
- SaxenaV.K. and VashistC.D, Cost Accounting, Sultan Chand & Sons, New Delhi, January 2024.

WEB RESOURCES:

- https://www.youtube.com/watch?v=tfErl0bWpRs
- https://www.youtube.com/watch?v=7BrFQn1A1GM
- https://study.com/academy/lesson/video/purpose-components-of-cost-accounting.html

JOURNALS

- 1. Journal of Cost Management
- 2. International Journal of Cost Accounting

Nature of Course	EMPLOYABILITY			✓	SKILL ORIENTED				ENTRE		
Curriculum Relevance	LOCAL	✓	REG	IONAL	,		NATIONAL			GLOBAL	
Changes Made in the Course	Percentage of Change			10%		No Chang	ges Made	1		New Course	
AND A	20.00		(6 0 d) =	40000			41				

^{*}Treat 20% as each unit (20*5=100%) and calculate the percentage of change for the course.

COUR	COURSE OUTCOMES:									
After s	After studying this course, the students will be able to:									
CO1	Understand the meaning of cost accounting and its scope and prepare cost sheets.	K1 to K4								
CO2	Analyse the methods of material control and valuation of material issues.	K1 to K4								
соз	Discuss the concept of labour cost, remuneration, incentives and various rate system that are in practice.	K1 to K4								
CO4	Enumerate the classification of overheads and concepts relating to it.	K1 to K4								
CO5	Calculate Costing using different techniques	K1 to K4								

MAPPI	NG WIT	H PRO	OGRAM	OUT	COMES:							
CO/	PO	PO1	PO	2	PO3	PO4	PO5	P	06	PO	7	PO8
co	1	3	3		2	2	3					
co	2	3	3	3		2	3					
CO	3	3	3		2	2	3					
CO	4	3	3		2	2	3					
co	5	3	3		2	2	3					
S-	STRON	G			M ·	– MEDIU	M				L - I	.OW
CO / F	O MAP	PING:										
	cos		PSO1	P	SO2	PSO	3	P	PSO4		PSO5	
	CO 1		3		1	3		3			3	
	CO 2		3	1		3	3		3			3
	CO 3		3		1	3			3			3
	CO 4		3		1	3	3		2			3
	CO 5		3	1		3	3		2			3
WE	GHTAG	ŀΕ	3		1	3		2	2.6		3	
PERCI C CONT	CIGHTEI ENTAGI OURSE CRIBUTI O POS	E OF	100%	1	00%	100%	%	8	37 %		10	00%
LESSON PLAN:												
UNIT	Cost A	ccoun	ting						HR	s	PEL	AGOGY
I	COST ACCOUNTING										PPT, iroup	
II	MATERIAL)	Disc	cussion,
III	LABOUR)		minar, Quiz
IV	OVERHEADS									15 ,Assig		signmen
V	METHO	ODS O	F COST	ING					t and			t and ctivity

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	on A	Section B						
Internal	Cos	K Level	MC	Qs	Either or	Section C Either or Choice					
			No. of. Questions	K - Level	Choice						
CI	CO1	K1 – K4	2	(K1, K2)	2 (K2,K2)	2 (K2,K2)					
AI	CO2	K1 – K4	2	(K1, K2)	2 (K3,K3)	2 (K3,K3)					
CI	CO3	K1 – K4	2	(K1, K2)	2 (K2, K2)	2 (K3, K3)					
AII	CO4	K1 – K4	2	(K1, 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					
Patte 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 %					
	K 1	2			2	4	54					
	K2	2	2 10		28	50	34					
CIA	К3		10	16	26	46	46					
I	K4											
-	Marks	4	20	32	56	100	100					
	K1	2			2	4	25					
	K2	2	10		12	21	25					
CIA II	К3		10	16	26	46	46					
11	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	S. No Cos		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 (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	1		5	8			
Total Man	Total Marks for each section				25	40			
	Total Marks for each section 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	20					
К2	5	30		35	25	29					
К3		20	48	68	48	48					
K4			32	32	23	23					
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	ALL the ques	tions PA	RT – A	(10 x 1	l = 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)

Answei	Answer ALL 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	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	Answer 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	К3						
				OR					
17. b)	Unit – II	CO2	К3						
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) DEPARTMENT OF COMMERCE - CORPORATE SECRETARYSHIP

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	Income Tax Law & Practice - II					
Course Code	23UCPCC62	L	P	C		
Category	Core	6	-	4		

COURSE OBJECTIVES:

- > To learn the classification of capital assets and computation of capital gain.
- > To identify the various incomes under income from other sources and calculations.
- To get insights on aggregation of incomes and provisions of set-off and carry forward of losses.
- ➤ To gain knowledge on the agricultural income and deductions under section80.
- To learn about individuals tax liability calculations

UNIT - I CAPITAL GAINS

25

Capital Gains-Capital Assets-Meaning and Kinds-Procedure for computing Capital Gains – Cost of Acquisition – Exemption of Capital Gains –Loss under head Capital Gains.

UNIT - II INCOME FROM OTHER SOURCES

10

Income from other sources-Income charge able to tax under the head Income from Other Sources-Dividends-Interest on Securities-Casual Income

-Other Incomes - Deduction from Income from Other Sources - Loss under the head Other Sources.

UNIT -III AGGREGATION OF INCOME

15

Aggregation of income - Provisions relating to income of other persons to be clubbed in Assesses Total Income - Income of minor Child-Deemed Incomes. Provisions relating to Set - off & Carry forward and Set-off of Losses.

UNIT - IV AGRICULTURAL INCOME

25

Agricultural Income – Definition and kinds – Tax treatment of Agricultural Income – Integration of Agricultural Income. (Theory only) Deductions from Gross total income: Deductions in respect of certain payments – Deduction in respect of income (Deductions applicable to Individuals only) (Simple problems)

UNIT - V ASSESSMENT OF INDIVIDUAL

15

Assessment of Individuals – Tax rates – Computation of Tax liability of Individuals. (Simple problems)

Total Lecture Hours

90

(80% of marks must be allotted to Problem questions and 20% of marks must be allotted to theory questions)

BOOKS FOR STUDY:

- > Singhania, V.K., (2018) Students Guide to Income Tax, Taxman. Publication, New Delhi.
- Reddy T.S.,. Hari Prasad Y Reddy, Income Tax Theory Law and Practice, Margham Publication, Chennai.

BOOKS FOR REFERENCES:

- Manoharan T.N& Hari. G.R, (2018) Students' Hand Book on Taxation, Snow White Publications Pvt Ltd
- ➤ Gaur V.P., Narang D.B, Income Tax Law and Practice, Kalyani Publications. 3.Murthy A, Income Tax Law And Practice, Vijay Nicole Publishers
- Lal B.B., Direct Taxes, Konark Publishers Pvt. Ltd, New Delhi.
- ➤ Vinod K.Singhania, Monica Singhania, Direct Taxes, Taxmann publications Pvt. Ltd. New Delhi.
- Mehrotra H.C., Goyal. S.P., Income Tax Law And Practice, Sahitya Bhawan Publications, Agra.

WEB RESOURCES:

- https://lawtimesjournal.in/introduction-and-basic-concept-of-income-tax/
- https://sol.du.ac.in/mod/book/view.php?id=1259&chapterid=924
- http://incometaxmanagement.com/Pages/Gross-Total-
- Income/Salaries/SalariesContents.html
- https://www.hrblock.in/guides/house-property-deductions
- https://books.google.com/books?isbn=1584773855
- https://books.google.com/books?id=iiQKAAAAMAAJ
- https://books.google.com/books?isbn=813172191
- ♦ https://books.google.com/books?isbn=1584773855https://books.google.com/books?isbn=8131721914https://books.google.com/books?id=ii
- OKAAAAMAAJ

Nature of Course	EMPLOYABILITY		✓	SK	SKILL ORIENTED			ENTREPRENEURSHIP				
Curriculum Relevance	LOCAL		REG	IONAL			NATIONAL		✓	GI	LOBAL	
Changes Made in the Course	Changes lade in the Percentage of Change			ı	No Chang	ges Made	√		New	Course		

^{*}Treat 20% as each unit (20*5=100%) and calculate the percentage of change for the course.

COUR	SE OUTCO	MES:							K LEVEL		
After s	studying th	is cour	e, the	students	will be a	ble to:					
CO1	Compute " In various exen		-	_	er section ²	15 to 55 aı	nd to analyze	;	K1 to K4		
CO2	Analyse vari	-							K1 to K4		
соз	Outline vario			ting to "Agg	gregation of	f income"	and "Set-off	and	K1 to K4		
CO4		Prepare gross total income and to analyse the provision under section 80C to 80 U relating to individuals.									
CO5	Compile the individual for								K1 to K4		
MAPP	ING WITH P	ROGRA	M OU'	COMES:							
CO/	PO PO	1	PO2	PO3	PO4	PO5	P06	PO7	PO8		
CC)1 1		3	3	3	3					
CC)2 1		3	3	3	3					
CC	3 1		3	3	3	3					
CC)4 1		3	3	3	3					
CC	5 1		3	3	3	3					
S-	STRONG			M -	- MEDIU	M		L	- LOW		
CO / I	PO MAPPIN	G:									
	cos	PSO	1	PSO2	PSO	3	PSO4		PSO5		
	CO 1	3		1	3		3		3		
	CO 2	3		1	3		3		3		
	CO 3	3		1	3		3		3		
	CO 4	3		1	3		3	3			
	CO 5	3		1	3		3		3		
WE	IGHTAGE	3		1	3		3		3		
WEIGHTED PERCENTAGE OF COURSE 100% 100% 100% CONTRIBUTION TO POS						100%					
LESSC	N PLAN:										
UNIT	Income T	ax Law	& Prac	tice - II			HR	RS F	EDAGOGY		
I	CAPITAL GAINS 25								PPT,		
II	INCOME FROM OTHER SOURCES 10								Group Discussion		
III	AGGREGATION OF INCOME 15								Seminar,		
IV	AGRICULT	URAL IN	COME				25		Quiz,		
V	ASSESSME	NT OF IN	DIVID	JAL			18		assignmen and Activity		

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

			Section	n A	G. A. D		
Internal	Cos	K Level	MC(Qs	Section B Either or	Section C Either or Choice	
			No. of. Questions	K - Level	Choice		
CI	CO1	K1 – K4	2	(K1, K2)	2 (K2,K2)	2 (K3,K3)	
AI	CO2	K1 – K4	2	(K1, K2)	2 (K2,K2)	2 (K3,K3)	
CI	CO3	K1 – K4	2	(K1, K2)	2 (K2, K2)	2 (K4, K4)	
AII	CO4	K1 – K4	2	(K1, 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	

	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 %				
	K 1	2			2	4	43				
	K2	2	20		22	39	43				
CIA	К3			32	32	57	57				
I	K4										
-	Marks	4	20	32	56	100	100				
	K1	2			2	4	25				
	K2	2	10		12	21	25				
CIA II	К3		10	16	26	46	46				
11	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 – Bl	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 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 (K2,K2)	2 (K4,K4)		
4	CO4	K1 – K4	2	(K1,K2)	2 (K3,K3)	2 (K4,K4)		
5	CO5	K1 – K4	2	(K1,K2)	2 (K3,K3)	2 (K3,K3)		
No. of Qu	estions to	be Asked	10		10	10		
	Question answered		10		5	5		
Marks	for each	question	1		5	8		
Total Man	Total Marks for each section				25	40		
	Total Marks for each section 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	29
K2	5	30		35	25	
К3		20	48	68	49	49
K4			32	32	22	22
Monka	10	50	90	140	100	100

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.

Q. No.	Unit	CO	K-level					
	ALL the ques	tions PA	RT – 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)			

Answer	ALL the que	estions PA	RT – 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	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	Answer 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	К3							
				OR						
17. b)	Unit - II	CO2	К3							
18. a)	Unit - III	CO3	K4							
				OR						
18. b)	Unit - III	CO ₃	K4							
19. a)	Unit - IV	CO4	K4							
				OR						
19. b)	Unit - IV	CO4	K4							
20. a)	Unit - V	CO5	К3							
				OR						
20. b)	Unit - V	CO5	К3							



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

DEPARTMENT OF COMMERCE - CORPORATE SECRETARYSHIP

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	Banking Theory Law & Practice			
Course Code	23UCPCC63	L	P	C
Category	Core	6	-	4

COURSE OBJECTIVES:

- To understand the framework of banking regulation, role and functions of Central Banks
- To learn about the commercial banks
- > To understand the relationship between a banker and a customer
- To study the various accounts, negotiable instruments operated by a banker.
- > To understand and study the modern technique adopted by the banking sector where operation of accounts is made faster for the benefit of the customer like E-banking, credit card, debit card etc

UNIT - I ORIGIN OF BANKS

18

Origin of Banks - Banking Regulation Act 1949 (Definition of Banking, Licensing, Opening of Branches, functions of Banks, Inspection)- Role of Banks and Economic Development – Central Banking and role of RBI and their functions.

UNIT - II COMMERCIAL BANKS

18

Commercial Banks - Functions- accepting Deposits - lending of Funds, E-Banking - ATM Cards - Debit Cards - Personal Identification Number - Online Enquiry and update facility - Electronic Fund Transfer - Electronic Clearing System - Mobile banking

UNIT -III BANKING OPERATIONS

18

Opening of an Account, Types of Deposit Account – Types of Customers (Individuals,

Firms, Trust and Companies) (Practical Orientation) - Importance of Customer Relations -Customer Grievances, Redressal - Ombudsman. - Principles of Lending – Types of Loans –Classification of Loans and Advances – Secured and Unsecured - Types of Securities - Pre-cautions to be taken by a Banker

UNIT - IV NEGOTIABLE INSTRUMENTS ACT, 1881

18

Negotiable Instruments (Promissory Note, bill of exchange, Cheque, Draft) Definitions –Features–Crossings–Endorsement-Material Alteration – Paying Banker –Rights and Duties, Statutory Protection–Dishonour of Cheques – Role of Collecting Banker

UNIT - V E-SERVICES

18

Recent trends in Banking - e-Services: Internet Banking - NEFT, RTGS, IMPS - Tele Banking-Mobile Banking - Home Banking - Gold Banking - ATM - Credit Card - Debit Card - Gold /Platinum Card - Teller System - Electronic Fund Transfer - Electronic Cheque - PIN - SWIFT - Cloud computing - Block Chain Technology- Bit coin - Role of Artificial Intelligence in Banking Services.

Total Lecture Hours

90

- GuruswamyS, Banking Theory: Law and Practice Vijay Nicole Publication,4th edition, 2017, Chennai
- Sundaramand Varshney Banking, law, theory and practice (SULTAN CHAND Co.),2014.
- ➤ B.Santhanam Banking & amp; Financial systems (MARGHAM PUBLISHERS)
 Parames waran Indian Banking (S.CHAND &Co.),5th edition, 2012.

BOOKS FOR REFERENCES:

- ➤ Gupta,SN banking law in theory and Practice, Universal law publishing, 6th edition, 2017, New Delhi.
- Maheswari, S.N. Banking Theory Law and Practice, Kalyani Publications, 2011, Mumbai.
- Santhanam.B, Banking Theory Law and Practice, Margam Publications, 5th edition, 2012.
- Nirmala K Prasad, Banking theory law & practice, Himalaya Publications, May, 2018.

WEB RESOURCES:

- www.lawcommissionofIndia.nic.in
- www.rbi.org
- www.bankingombudsman.org
- https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20 -Professional.pdf

Nature of Course	EMPLOYABILITY				SKILL	ORII	ENTED	✓	ENTRE	PRENEURSHI)
Curriculum Relevance	LOCAL	OCAL REC			_ NATIONA			AL	✓		
Changes Made in the Course	Percentage of Change		5%	No C	Chan	ges Made			New Course		

^{*}Treat 20% as each unit (20*5=100%) and calculate the percentage of change for the course.

COUR	COURSE OUTCOMES:						
After s	After studying this course, the students will be able to:						
CO1	Gain knowledge about the banking regulation and role of RBI	K1 to K4					
CO2	2 Knowledge on commercial banks and their activities						
CO3	Demonstrate the basic banking operations as a customer	K1 to K4					
CO4	Insights about the various negotiable instruments used by the bankers	K1 to K4					
CO5	Understanding of modern banking techniques including Cryp to currencies, Block chain and Cloud computing.	K1 to K4					

MAPPI	NG WITH P	ROGRAM	OUT	COMES:							
CO/	PO PO	1 PC)2	РО3	PO4	PO5	PC	06	PO7	PO8	
co	1 3	3	3	3	3	3					
co	2 3	3	3	3	3	3					
co	3 3	3	3	3	3	3					
co	4 3	3	3	3	3	3					
co	5 3	3	3	3	3	3					
S-	STRONG	l l		М -	- MEDIU	M			L -	LOW	
CO / F	O MAPPINO	} :	11								
	cos	PSO1	P	SO2	PSO	3	PS	604	P	PSO5	
	CO 1	3		2	3		2			3	
	CO 2	3		2	3		2			3	
	CO 3	3	2		3		2			3	
	CO 4	3		2	3		2			3	
	CO 5	3		2	3		2	2		3	
WE	GHTAGE	3		2	3		2	2		3	
PERCI C CON'T	CIGHTED ENTAGE OF OURSE TRIBUTION O POS	100%	1(00%	100%	%	10	0 %	1	00%	
LESSO	N PLAN:										
UNIT	Banking Theory Law & Practice							HRS	PE	DAGOGY	
I	ORIGIN OF BANKS								18 PPT, Group Discussion		
II	COMMERCIAL BANKS										
III	II BANKING OPERATIONS							18		eminar, Quiz,	
IV	NEGOTIAB	LE INSTRU	JMENT	'S				18		ignment	
V	E-SERVICE	S						18	A	and ctivity	

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

			Section	n A			
Internal	Cos	K Level	MC(Q s	Section B Either or	Section C Either or Choice	
			No. of. Questions	K - Level	Choice		
CI	CO1	K1 – K4	2	(K1, K2)	2 (K1,K1)	2 (K2,K2)	
AI	CO2	K1 – K4	2	(K1, K2)	2 (K2,K2)	2 (K2,K2)	
CI	CO3	K1 – K4	2	(K1, K2)	2 (K2, K2)	2 (K3, K3)	
AII	CO4	K1 – K4	2	(K1, 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	

	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	10		12	21	100			
	K2	2	10	32	44	79	100			
CIA	К3									
I	K4									
_	Marks	4	20	32	56	100	100			
	K1	2			2	4	25			
	K2	2	10		12	21	25			
CIA II	К3		10	32	42	75	75			
11	K4									
	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

Summati	ive Exam	ination – Bl	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 Questions	K – Level	or Choice) With K - LEVEL	Choice) With K - LEVEL				
1	CO1	K1 – K4	2	(K1,K2)	2 (K1,K1)	2 (K2,K2)				
2	CO2	K1 – K4	2	(K1,K2)	2 (K2,K2)	2 (K2,K2)				
3	CO3	K1 – K4	2	(K1,K2)	2 (K2,K2)	2 (K2,K2)				
4	CO4	K1 – K4	2	(K1,K2)	2 (K3,K3)	2 (K4,K4)				
5	CO5	K1 – K4	2	(K1,K2)	2 (K3,K3)	2 (K3,K3)				
No. of Qu	estions to	be Asked	10		10	10				
	Question answered		10		5	5				
Marks	Marks for each question		1		5	8				
Total Man	Total Marks for each section		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	10		15	11	(2)			
K2	5	20	48	73	52	63			
К3		20	16	36	26	26			
K4			16	16	11	11			
Marks	10	50	80	140	100	100			

Q. No.	Unit	CO	K-level		
Answer A	ALL 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)

Answer ALL the questions PART – B				$(5 \times 5 = 25 \text{ Marks})$
11. a)	Unit - I	CO1	K1	
				OR
11. b)	Unit - I	CO1	K1	
12. a)	Unit - II	CO2	K2	
				OR
12. b)	Unit - II	CO2	K2	
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	ALL the quest	ions PA	RT – C($5 \times 8 = 40 \text{ Marks}$						
16. a)	Unit - I	CO1	K2							
	OR									
16. b)	Unit - I	CO1	K2							
17. a)	Unit - II	CO2	K2							
				OR						
17. b)	Unit - II	CO2	K2							
18. a)	Unit - III	CO3	K2							
				OR						
18. b)	Unit - III	CO ₃	K2							
19. a)	Unit - IV	CO4	K4							
				OR						
19. b)	Unit - IV	CO4	K4							
20. a)	Unit - V	CO5	К3							
				OR						
20. b)	Unit - V	CO5	К3							



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS) DEPARTMENT OF COMMERCE – CORPORATE SECRETARYSHIP

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	Knowledge Management			
Course Code	23UCPEC61	L	P	C
Category	Elective	5	-	3

COURSE OBJECTIVES:

- To learn the meaning of Knowledge Management, myths, knowledge management lifecycle and the types of knowledge
- To analyse the challenges in building knowledge management system
- To learn Nonaka's model of knowledge creation and transformation
- > To acquire knowledge about knowledge
- To capture and using interview as a tool to knowledge capture

UNIT – I KNOWLEDGE MANAGEMENT

15

Knowledge Management – Knowledge Organisation–What Knowledge Management is not about? Why Knowledge Management?– The Drivers – How it came about?–Key Challenges–Myths of Knowledge Management–Knowledge Management Lifecycle

UNIT - II UNDERSTANDING KNOWLEDGE

15

Knowledge – Intelligence – Experience – Common Sense – Cognition and Knowledge Management–Data – Information – Knowledge–Characteristics of Knowledge

Types of Knowledge – Expert Knowledge – Chunking Knowledge – Knowledge as an attribute of expertise– Human Thinking & Learning

UNIT -III KNOWLEDGE MANAGEMENT SYSTEMS LIFECYCLE

15

Challenges in building Knowledge Management systems – Conventional Vs Knowledge Management system Life Cycle – Similarities – Knowledge Management Systems Life Cycle – System Justification - Role of Rapid Prototyping – Selecting an Expert – Role of Knowledge Developer– Role of Quality Assurance – User Training

UNIT - IV KNOWLEDGE CREATION

15

Knowledge Creation – Nonaka's Model of Knowledge Creation & Transformation(2hours)

UNIT - V CAPTURING TACIT KNOWLEDGE

15

What is Knowledge Capture?—Evaluating the Expert—Developing a Relationship with Experts —Fuzzy Reasoning and the Quality of Knowledge Capture — The Interview as a Tool — Guide to a Successful Interview — Rapid Prototyping in Interviews

Total Lecture Hours

75

- ➤ Knowledge Management, Awad elias M & Hassan Ghaziri, prentice hall india learning private limited 2nd edition, 2011
- ➤ Knowledge management theory & practice 4th edition, 2023. The MIT press.

BOOKS FOR REFERENCES:

- ➤ Donald Hislop, Knowledge Management in Organizations: A Critical Introduction, Oxford University Press, USA 4th edition, March 2018 the out oxford.
- Thomas H.Davenport, Working Knowledge: How Organizations Manage What They Know, Harvard Business review press Lawrence prasak har April 2000.

WEB RESOURCES:

- https://www.wallstreetmojo.com/ratio-analysis/
- https://books.google.co.in/books?isbn=0070620237

Nature of Course	EMPLOYABILITY			SK	SKILL ORIENTED		✓	ENTREPRENEURSHIP)	
Curriculum Relevance	LOCAL		REC	REGIONAL NATIONAL		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.

COUR	COURSE OUTCOMES:							
After s	After studying this course, the students will be able to:							
CO1	Knowledge of concepts methods, technique and tools for analysis of management accounting	K1 to K4						
CO2	Apply the analytical skills associated with the interpretation of Accounting report	K1 to K4						
соз	Evaluate the results of profitability, liquidity, and solvency and Efficiency levels in the business.	K1 to K4						
CO4	Communicate the knowledge about fund flow and cash flow Statement under (AS-3) and also, the concept of budgetary control.	K1 to K4						
CO5	Understand about the marginal costing with BEP and P/V Ratio	K1 to K4						

MAPPING WITH PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	P06	PO7	PO8
CO1	3	3	2	2	3			
CO2	3	3	2	2	3			
соз	3	3	2	2	3			
CO4	3	3	2	2	3			

CC	5 3	3	2	2	3		
S-	STRONG		IV.	I – MEDIU	M		L - LOW
CO / F	PO MAPPING	:					
cos		PSO1	PSO2	PSO3	3	PSO4	PSO5
	CO 1	3	1	3		3	3
	CO 2	3	1	3		3	3
	CO 3	3	1	3		3	3
	CO 4	3	1	3		2	3
	CO 5	3	1	3	3		3
WE	IGHTAGE	3	1	3		2.6	3
PERC C CON	EIGHTED ENTAGE OF OURSE TRIBUTION O POS	100%	100%	100%	6	87%	100%
LESSO	N PLAN:						
UNIT	Knowledge	Managen	nent			HRS	PEDAGOGY
I	INTRODUCT	ION	15	PPT, Group			
II RATIO ANALYSIS							Discussion, Seminar,
III FUNDS FLOW STATEMENT & CASH FLOW STATEMENT							Quiz,
IV BUDGETS AND BUDGETARY CONTROL 15							Assignment and
V	MARGINAL	COSTING				15	Activity

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

			Section	n A	G. A. D		
Internal	Cos	K Level	MC(Q s	Section B Either or	Section C Either or Choice	
			No. of. Questions	K - Level	Choice		
CI	CO1	K1 – K4	2	(K1, K2)	2 (K1,K1)	2 (K2,K2)	
AI	CO2	K1 – K4	2	(K1, K2)	2 (K2,K2)	2 (K2,K2)	
CI	CO3	K1 – K4	2	(K1, K2)	2 (K2, K2)	2 (K3, K3)	
AII	CO4	K1 – K4	2	(K1, 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	

	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	10		12	21	100				
	K2	2	10	32	44	79	100				
CIA	К3										
I	K4										
-	Marks	4	20	32	56	100	100				
	K1	2			2	4	25				
	K2	2	10		12	21	25				
CIA II	К3		10	32	42	75	75				
11	K4										
	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

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 Questions	K – Level	or Choice) With K - LEVEL	Choice) With K - LEVEL				
1	CO1	K1 – K4	2	(K1,K2)	2 (K1,K1)	2 (K2,K2)				
2	CO2	K1 – K4	2	(K1,K2)	2 (K2,K2)	2 (K2,K2)				
3	CO3	K1 – K4	2	(K1,K2)	2 (K2,K2)	2 (K2,K2)				
4	CO4	K1 – K4	2	(K1,K2)	2 (K3,K3)	2 (K4,K4)				
5	CO5	K1 – K4	2	(K1,K2)	2 (K3,K3)	2 (K3,K3)				
No. of Qu	estions to	be Asked	10		10	10				
	Question answered		10		5	5				
Marks	Marks for each question		1		5	8				
Total Man	Total Marks for each section				25	40				
	Total Marks for each section 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	10		15	11	(2)				
K2	5	20	48	73	52	63				
K3		20	16	36	26	26				
K4			16	16	11	11				
Marks	10	50	80	140	100	100				

Q. No.	Unit	CO	K-level		
Answer A	ALL 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)

Answer	Answer ALL the questions PART – B			$(5 \times 5 = 25 \text{ Marks})$					
11. a)	Unit - I	CO1	K1						
	OR								
11. b)	Unit - I	CO1	K1						
12. a)	Unit - II	CO2	K2						
				OR					
12. b)	Unit - II	CO2	K2						
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	Answer ALL the questions $PART - C(5 \times 8 = 40 \text{ Marks})$								
16. a)	Unit - I	CO1	K2						
	OR								
16. b)	Unit - I	CO1	K2						
17. a)	Unit - II	CO2	K2						
				OR					
17. b)	Unit - II	CO2	K2						
18. a)	Unit - III	CO3	K2						
				OR					
18. b)	Unit - III	CO ₃	K2						
19. a)	Unit - IV	CO4	K4						
				OR					
19. b)	Unit - IV	CO4	K4						
20. a)	Unit - V	CO5	К3						
				OR					
20. b)	Unit - V	CO5	К3						



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS) DEPARTMENT OF COMMERCE – CORPORATE SECRETARYSHIP

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	Office Management			
Course Code	23UCPEC62	L	P	C
Category	Elective	5	-	3

COURSE OBJECTIVES:

- > To enable the students to gain knowledge about structure and functioning of an office
- To make the students understand about the Records management
- > To enable the students to gain knowledge on office maintenance and management
- To give knowledge about office forms and control of stationeries and supplies
- To give insights about Office location, Office Layout and Office environment.

UNIT - I OFFICE MANAGEMENT

15

Meaning, Definition of office, Functions of Office, Office management Definition of Functions, Duties, and Qualities of Office Manager – Role of Manager in Office, Planning and Scheduling of Office Work.

UNIT - II RECORD MANAGEMENT

15

Meaning, Needs, Principles, Filing Objectives, Characteristics of Good Filing System, Centralised and Decentralised Filing, Filing and Indexing, Office Correspondence Business Information System – Electronic Data Processing.

UNIT -III OFFICE MAINTENANCE MANAGEMENT

15

Cost Control – Methods of cost reduction and savings – Organisation and methods (O&M), Need and objectives - Office Work – Work Simplification, Budgetary Control, organization for budgetary control – office budget – Store Management, Housekeeping and Waste Management.

UNIT - IV FORMS CONTROL AND STATIONERY

15

Objectives of Form control, Steps in Form control, Types of Forms and Design, Principles and Control Office Stationery and Supplies, Types of Stationary and Continuous Stationary Purchases.

UNIT - V OFFICE ACCOMMODATION AND LAYOUTS

15

Location of Office, steps in office layout, principles of office layout, Office Environment

Total Lecture Hours

75

- Balraj Dugal (1998), Office Management, Kitab Mahal Publications, New Delhi 2015.
- ▶ Bhatia,R.C, (2007) Principles of Office Management, Lotus Press, New Delhi, Lotus Press 2019.

BOOKS FOR REFERENCES:

- Kumar, N. and Mittal, R, (2001), Office Management, Anmol Publications, New Delhi, Oct 2002.
- ▶ Pillai,R.S.N and Bhagavathi, (2013) Office Management, S.Chand & Company New Delhi.
- Thukaram Rao (June 2021), Office Organisation and Management, Atlantic Publishers, New Delhi.

WEB RESOURCES:

COURSE OUTCOMES.

http://books.google.co.in/books/about/Principles_of_Office_Management.

Nature of Course	EMPLOYABILITY			✓	SKILL OR	SKILL ORIENTED		ENTREPRENEURSHIP)
Curriculum Relevance	LOCAL		REC	IONAL		NATIONAL		✓	GLOBAL	
Changes Made in the Course	Changes ade in the Percentage of Change			No Char	iges Made			New Course	✓	
*Treat	*Treat 20% as each unit (20*5=100%) and calculate the percentage of change for the course.									SP

COUR	RSE OUTCOMES:										
After s	studyi	ng this co	urse, the	students	will be a	ble to:					
CO1	Plan a	and practice t	the functions	of office an	d office ma	anager			K1 to K4		
CO2	Devis	Devise and practice the record management system									
CO3	Analy	se the cost c	ontrol metho	ds and prepa	are office b	oudget			K1 to K4		
CO4	Acqui suppli		of effect form	control and	control ov	er the offi	ce stationer	ies and	K1 to K4		
CO5	Practi	ice the office	layout princ	iples and ma	aintain offi	ce environ	ment		K1 to K4		
MAPPI	NG W	ITH PROG	RAM OUT	COMES:							
CO/	PO	PO1	PO2	PO3	PO4	PO5	P06	PO7	PO8		
co)1	2	1	3	3	3					
co	2	2	1	3	3	3					
co	3	2	1	3	3	3					
CO4 2		1	3	3	3						
CO	05 2 1 3 3 3										
S-	S- STRONG M – MEDIUM L										

CO / F	PO MAPPING:						
	cos	PSO1	PSO2	PSO3	PSO4	PSO5	
	CO 1		1	2	3	3	
	CO 2	3	1	2	3	3	
	CO 3	3	1	2	3	3	
	CO 4	3	1	2	3	3	
	CO 5	3	1	2	3	3	
WE	IGHTAGE	3	1	2	3	3	
PERC C CON	WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS		100%	100%	100%	100%	
LESSO	N PLAN:						
UNIT	Office Man	agement			HRS	PEDAGOGY	
I	OFFICE MAI	NAGEME	NT		15	PPT,	
II	RECORD MA	15	Group Discussion, Seminar, Quiz,				
III	OFFICE MAI	15					
IV	FORMS CON	15	Assignment and				
V	OFFICE ACC	COMMOD	ATION AND	LAYOUTS	15	Activity	

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(Q s	Either or	Section C Either or Choice				
			No. of. Questions	K - Level	Choice					
CI	CO1	K1 – K4	2	(K1, K2)	2 (K1,K1)	2 (K2,K2)				
AI	CO2	K1 – K4	2	(K1, K2)	2 (K2,K2)	2 (K2,K2)				
CI	CO3	K1 – K4	2	(K1, K2)	2 (K2, K2)	2 (K3, K3)				
AII	CO4	K1 – K4	2	(K1, 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				

	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	10		12	21	100				
	K2	2	10	32	44	79	100				
CIA	K3										
I	K4										
_	Marks	4	20	32	56	100	100				
	K1	2			2	4	25				
	K2	2	10		12	21	25				
CIA II	К3		10	32	42	75	75				
11	K4										
	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

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 Questions	K – Level	or Choice) With K - LEVEL	Choice) With K - LEVEL			
1	CO1	K1 – K4	2	(K1,K2)	2 (K1,K1)	2 (K2,K2)			
2	CO2	K1 – K4	2	(K1,K2)	2 (K2,K2)	2 (K2,K2)			
3	CO3	K1 – K4	2	(K1,K2)	2 (K2,K2)	2 (K2,K2)			
4	CO4	K1 – K4	2	(K1,K2)	2 (K3,K3)	2 (K4,K4)			
5	CO5	K1 – K4	2	(K1,K2)	2 (K3,K3)	2 (K3,K3)			
No. of Qu	estions to	be Asked	10		10	10			
	Question answered		10		5	5			
Marks	for each	question	1		5	8			
Total Man	Total Marks for each section		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	10		15	11	(2)			
K2	5	20	48	73	52	63			
К3		20	16	36	26	26			
K4			16	16	11	11			
Marks	10	50	80	140	100	100			

Q. No.	Unit	CO	K-level		
Answer A	ALL 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	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 PA	RT – B	$(5 \times 5 = 25 \text{ Marks})$					
11. a)	Unit - I	CO1	K1						
OR									
11. b)	Unit - I	CO1	K1						
12. a)	Unit - II	CO2	K2						
				OR					
12. b)	Unit - II	CO2	K2						
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	Answer ALL the questions $PART - C(5 \times 8 = 40 \text{ Marks})$									
16. a)	Unit - I	CO1	K2							
	OR									
16. b)	Unit - I	CO1	K2							
17. a)	Unit - II	CO2	K2							
				OR						
17. b)	Unit - II	CO2	K2							
18. a)	Unit - III	CO3	K2							
				OR						
18. b)	Unit - III	CO ₃	K2							
19. a)	Unit - IV	CO4	K4							
				OR						
19. b)	Unit - IV	CO4	K4							
20. a)	Unit - V	CO5	К3							
				OR						
20. b)	Unit - V	CO5	К3							



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

DEPARTMENT OF COMMERCE - CORPORATE SECRETARYSHIP

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	Financial Management								
Course Code	23UCPEC63	L	P	C					
Category	Elective	5	-	3					

COURSE OBJECTIVES:

- To understand how crucial financial decision are take in a firm and gain insight into wealth maximization and profit maximization.
- To understand the cost of capital, importance of leverage and capitalization.
- To demonstrate the theories of capital structure.
- To formulate dividend decision in a firm.
- > To learn about techniques for short term financial needs of the firm using working capital management concepts.

UNIT - I INTRODUCTION

15

Financial Management – Introduction – Scope – Finance and other related disciplines –Function of Finance – Functions of Finance Manager in 21stCentury. Financial Goals: Profit Maximization Vs Wealth Maximization - Time value of money.

UNIT - II COST OF CAPITAL

15

Cost of Capital – Significance of the cost of Capital – Determining Component costs of Capital – Cost of Equity - Cost of Preference share capital—Cost of Debt-Cost of Retained Earnings—Weighted Average cost of capital.

UNIT -III CAPITAL STRUCTURE

15

Capital structure – Importance – Factors affecting Capital structure -Determining Debt – Equity proportion – Theories of capital structure –Net Income Approach—Net Operating Income Approach—M.M Approach & Traditional Approach –Leverage concept—Operating Leverage—Financial Leverage and Combined Leverage.

UNIT - IV DIVIDEND POLICY

15

Dividend policy – Objective of Dividend Policies - Types of Dividend Policies-Factors Affecting Dividend Policy-Dividend Theories: Walter's- Gordon's-M.M Hypothesis- Forms of Dividend

UNIT - V WORKING CAPITAL

15

Working Capital – Components of working Capital – Operating Cycle –Factors influencing working capital–Determining working capital requirements – Calculation of statement of working capital.

Total Lecture Hours

75

(80% of marks must be allotted to Problem questions and 20% of marks must be allotted to theory questions)

- > Dr.A.Murthy, Financial Management, Margham Publications, 1st edition 2013.
- > T.Srinivasan, Essentials of Financial Management, Vijay Nicole, edition 2024
- M.Y.Khan and P.K.Jain Basic Financial Management, Tata McGraw- Hill Education, 8th Edition 2018.

BOOKS FOR REFERENCES:

- PandeyI.M.: Financial Management, Vikas Publishing House Pvt Ltd, 12th Edition 2021.
- Maheswari.S.M.: Financial Management, Sultan Chand & Sons, January 2013
- > Dr.RustagiPR, Fundamentals of Financial management, Taxman's publication, 19th edition, july 2024.

WEB RESOURCES:

- https://www.managementstudyguide.com/financial-management.htm
- https://corporatefinanceinstitute.com/resources/knowledge/finance/costof-capital/
- https://www.investopedia.com/terms/c/capitalbudgeting.asp
- https://efinancemanagement.com/dividend-decisions
- https://cleartax.in/s/working-capital-management-formula-ratio
- https://books.google.co.in/books?isbn=812591658X
- https://books.google.co.in/books?isbn=8174465863

Nature of Course	EMPLOYABILITY			✓	SKILL ORIENTED			ENTREPRENEURSHIP			
Curriculum Relevance	LOCAL		REG	IONAL	,	✓	NATION	ONAL		GLOBAL	
Changes Made in the Course	nges in the Percentage of Change		ange			No Chang	ges Made	~		New Course	

^{*}Treat 20% as each unit (20*5=100%) and calculate the percentage of change for the course.

COUR	COURSE OUTCOMES:						
After studying this course, the students will be able to:							
CO1	Knowledge about the financial management and functions of finance	K1 to K4					
CO2	Conceptual knowledge about the cost of capital, importance of leverage and capitalization.	K1 to K4					
CO3	Understanding about the theories of capital structure.	K1 to K4					
CO4	Framing of dividend decision in a firm.	K1 to K4					
CO5	Select and apply techniques for short term financial needs of the firm using working capital management concepts.	K1 to K4					

MAPPI	NG WI	TH PRO	OGRAM	OUT	COMES:							
CO/	PO	PO1	РО	2	РО3	PO4	PO5	P	06	РО	7	PO8
СО	1	1	3	3		3	3					
СО	2	1	3		3	3	3					
СО	3	1	3		3	3	3					
CO	4	1	3		3	3	3					
СО	5	1	3		3	3	3					
S-	STRO	NG			М -	- MEDIU	M				L - I	OW
CO / P	O MAI	PPING:	II.									
	cos		PSO1	F	PSO2	PSO	3	P	SO4		PS	805
	CO 1		3	1		3		2			3	
	CO 2		3	1		3		2			3	
	CO 3		3	1		3		2			3	
	CO 4		3		1	3			2			3
	CO 5		3		1	3	3		2			3
	IGHTA		3	1		3		2				3
PERCI C CONT	CIGHTE ENTAG OURSI PRIBUT O POS	E OF E TION	100%	1	.00%	100 9	%	10	00%		10	00%
LESSO	N PLA	N:										
UNIT	Finar	icial Ma	anagem	ent					HR	S	PED	AGOGY
I	INTRODUCTION								15 PPT		PPT,	
II	COST OF CAPITAL										roup cussion,	
III	CAPIT	TAL STR	UCTURE	,					15			minar, Quiz,
IV	DIVID	END PO	LICY						15	5	Assi	gnment and
v	WORK	KING CA	PITAL						15	•		etivity

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

			Section	n A	G. A. D	Section C Either or Choice	
Internal	Cos	K Level	MC(Qs	Section B Either or		
			No. of. Questions	K - Level	Choice		
CI	CO1	K1 – K4	2	(K1, K2)	2 (K1,K1)	2 (K2,K2)	
AI	CO2	K1 – K4	2	(K1, K2)	2 (K2,K2)	2 (K2,K2)	
CI	CO3	K1 – K4	2	(K1, K2)	2 (K2, K2)	2 (K3, K3)	
AII	CO4	K1 – K4	2	(K1, 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	10		12	21	100	
	K2	2	10	32	44	79	100	
CIA	К3							
I	K4							
_	Marks	4	20	32	56	100	100	
	K1	2			2	4	25	
	K2	2	10		12	21	25	
CIA II	К3		10	32	42	75	75	
11	K4							
	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

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 Questions	K – Level	or Choice) With K - LEVEL	Choice) With K - LEVEL				
1	CO1	K1 – K4	2	(K1,K2)	2 (K1,K1)	2 (K2,K2)				
2	CO2	K1 – K4	2	(K1,K2)	2 (K2,K2)	2 (K2,K2)				
3	CO3	K1 – K4	2	(K1,K2)	2 (K2,K2)	2 (K2,K2)				
4	CO4	K1 – K4	2	(K1,K2)	2 (K3,K3)	2 (K4,K4)				
5	CO5	K1 – K4	2	(K1,K2)	2 (K3,K3)	2 (K3,K3)				
No. of Qu	estions to	be Asked	10		10	10				
	Question answered		10		5	5				
Marks	for each	question	1		5	8				
Total Man	Total Marks for each section			0 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	10		15	11					
K2	5	20	48	73	52	63				
К3		20	16	36	26	26				
K4			16	16	11	11				
Marks	10	50	80	140	100	100				

Q. No.	Unit	CO	K-level		
Answer A	ALL 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)

Answer	ALL the que	estions PA	RT – B	$(5 \times 5 = 25 \text{ Marks})$						
11. a)	Unit - I	CO1	K1							
	OR									
11. b)	Unit - I	CO1	K1							
12. a)	Unit - II	CO2	K2							
	OR									
12. b)	Unit - II	CO2	K2							
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	ALL the quest	ions PA	RT – C($5 \times 8 = 40 \text{ Marks}$						
16. a)	Unit - I	CO1	K2							
	OR									
16. b)	Unit - I	CO1	K2							
17. a)	Unit - II	CO2	K2							
				OR						
17. b)	Unit - II	CO2	K2							
18. a)	Unit - III	CO3	K2							
				OR						
18. b)	Unit - III	CO ₃	K2							
19. a)	Unit - IV	CO4	K4							
				OR						
19. b)	Unit - IV	CO4	K4							
20. a)	Unit - V	CO5	К3							
				OR						
20. b)	Unit - V	CO5	К3							



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS) DEPARTMENT OF COMMERCE – CORPORATE SECRETARYSHIP

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	Modern Marketing Management						
Course Code	23UCPEC64	L	P	C			
Category	Elective	5	-	3			

COURSE OBJECTIVES:

- To understand the basics of marketing, its environment and various concepts and philosophies.
- To discuss the segmentations of a market.
- ➤ To enumerate different product pricing strategies.
- > To interpret the importance of promotion.
- To enlighten the students on contemporary topics of marketing

UNIT - I INTRODUCTION TO MARKETING

15

Introduction to Marketing Management - Difference between Selling and Marketing -Process of Marketing Management - Marketing Tasks - Scope of Marketing - Core Concept of Marketing - Demand Management in Marketing - Marketing Management Philosophies - Production Concept - Product Concept - Selling Concept - Marketing Concept- Social Marketing Concept-Holistic Concept- Marketing in Economic Development Process - Marketing Environment

UNIT - II MARKETING PLANNING

15

Identification of market - Market Segmentation - STP Approach - Market Information System (MIS) Consumer Behaviour - Demand Forecasting-Components of a Marketing Plan

UNIT -III PRODUCT PRICING STRATEGY

15

Product Product Classification- Product Strategies- New Product Development-Product Life Cycle and Marketing Mix- Branding Strategy –Labelling Strategy-Packaging Strategy –Pricing Methods and Strategy

UNIT - IV PROMOTION AND PLACEMENT MANAGEMENT

15

Integrated Marketing Communication (IMC) - Tools of Promotion - Promotional Strategy -Distribution System-Function of Wholesaler and Retailer –Artificial Intelligence in Promotion and Distribution.

UNIT - V CONTEMPORARY TOPICS IN MARKETING

15

Marketing of Services - Rural Marketing - International Marketing - Digital Marketing - Marketing through Social Channels- Green Marketing-Technology and Marketing-Marketing Ethics - Green Washing.

Total Lecture Hours

75

- Philip Kotler Marketing Management–Pearson Education, 16th Edition April 2022.
- ➤ Pillai & Bagavathi,R.S.N. (December 2010). Marketing Management. S. chand & Co.Ltd., December 2010.
- Dr.D.RanjithKumar & Dr.J.Sivashankar, Marketing Management—Anvi Books Publishers, 2021.

BOOKS FOR REFERENCES:

- Mullins, J., Walker, O. C., & Boyd Jr, H. W. (2012). Marketing management: A strategic decision- making approach. McGraw-Hill Higher Education, 8th Edition 2024.
- Ramaswamy, V.S., & Namakumari, S. Marketing management, Sage Publication India Pvt Ltd. July 2018.
- Withey,F.).Marketing Fundamentals. The Official CIM Course book 06/07.Taylor & Francis, Butterworth Heineman Ltd, 2003.

WEB RESOURCES:

- https://iedunote.com/marketing-definition-functions-importance-process
- http://www.yourarticlelibrary.com/marketing/top-10-advantages-of-marketing/53152
- http://www.notesdesk.com/notes/marketing/the-marketing-mix-4-ps-of-marketing/
- https://www.enotesmba.com/2013/03/marketing-notes-marketing-mix.html
- https://www.marketingtutor.net/consumer-decision-making-processstages/
- https://courses.lumenlearning.com/boundless-marketing/chapter/ethics-in-marketing/
- https://www.youtube.com/watch?v=Mco8vBAwOmA

Nature of Course	EMPLOYABILITY				SKILL ORI	✓	ENTRE	ENTREPRENEURSHIP		
Curriculum Relevance	LOCAL		REG	IONAL		NATIONAL		✓	GLOBAL	
Changes Made in the Course	Percentage of Change		10%	No Chan	No Changes Made			New Course		

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

COURS	SE OU'	TCOME	S:								K LEVEL	
After s	tudyiı	ng this o	course,	the	students	will be a	ble to	:				
CO1	Knowl	ledge abou	ıt marketi	ing ma	anagement,	functions a	nd scop	e			K1 to K4	
CO2	Conce	ptual knov	wledge al	bout n	narket planı	ning, MIS,	consum	er beha	viour		K1 to K4	
CO3	Unders	standing a	bout the p	produ	ct pricing st	rategy					K1 to K4	
CO4	Framir	ng of pron	notion and	d distr	ibution stra	tegies.					K1 to K4	
CO5	Worki	ng knowle	edge on re	ecent t	trends in ma	arketing					K1 to K4	
MAPPING WITH PROGRAM OUTCOMES:												
co/	PO	PO1	РО	2	PO3	PO4	PO5	P	PO6	PO7	PO8	
СО	1	2	2		3	3	3					
СО	2	2	2		3	3	3					
СО	3	2	2		3	3	3					
СО	4	2	2		3	3	3					
СО	CO5 2		2		3	3	3 3					
S-	STRO	NG			М -	- MEDIU	M			L	- LOW	
CO / P	O MA	PPING:										
	cos		PSO1	PSO2		PSO3		P	SO4		PSO5	
	CO 1		3		1	3		2			3	
	CO 2		3		1	3			2		3	
	CO 3		3		1	3			2		3	
	CO 4		3		1	3			2		3	
	CO 5		3		1	3			2		3	
WEI	GHTA	.GE	3		1	3			2		3	
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS		GE OF E TION	100%	1	00%	100%		1	100%		100%	
LESSO	N PLA	N:										
UNIT	Mode	rn Marl	keting I	Mana	gement				HR	S F	EDAGOGY	
I	INTRO	ODUCTIO	ON TO M	ARKI	ETING				15	•	PPT,	
II	MARI	KETING I	PLANNIN	NG					15	I	Group Discussion,	

III	PRODUCT PRICING STRATEGY	15	Seminar, Quiz,
IV	PROMOTION AND PLACEMENT MANAGEMENT	15	Assignment and
v	CONTEMPORARY TOPICS IN MARKETING	15	Activity

	Learning Outcome Based Education & Assessment (LOBE) Formative Examination - Blue Print Articulation Mapping – K Levels with Course Outcomes (COs)									
		T7 T 1	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, K2)	2 (K1,K1)	2 (K2,K2)				
AI	CO2	K1 – K4	2	(K1, K2)	2 (K2,K2)	2 (K2,K2)				
CI	CO3	K1 – K4	2	(K1, K2)	2 (K2, K2)	2 (K3, K3)				
AII	CO4	K1 – K4	2	(K1, K2)	2 (K3,K3)	2 (K3,K3)				
	1	No. of Questions to be asked	4		4	4				
Quest		No. of Questions to be answered	4		2	2				
Patte CIA I		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	10		12	21	100	
	K2	2	10	32	44	79		
CIA	К3							
I	K4							
-	Marks	4	20	32	56	100	100	
	K 1	2			2	4	25	
	K2	2	10		12	21	25	
CIA II	К3		10	32	42	75	75	
11	K4							
	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

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	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 (K1,K1)	2 (K2,K2)				
2	CO2	K1 – K4	2	(K1,K2)	2 (K2,K2)	2 (K2,K2)				
3	CO3	K1 – K4	2	(K1,K2) 2 (K2,K2)		2 (K2,K2)				
4	CO4	K1 – K4	2	(K1,K2)	2 (K3,K3)	2 (K4,K4)				
5	CO5	K1 – K4	2	(K1,K2)	2 (K3,K3)	2 (K3,K3)				
No. of Qu	estions to	be Asked	10		10	10				
	Question answered		10		5	5				
Marks	for each	question	1		5	8				
Total Mai	Total Marks for each section		10		25	40				
	(Figures	s in parenth	esis denotes, o	mestions sho	uld be asked with the g	riven 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 %					
K 1	5	10		15	11	<i>(</i> 2					
K2	5	20	48	73	52	63					
К3		20	16	36	26	26					
K4			16	16	11	11					
Marks	10	50	80	140	100	100					

Q. No.	Unit	CO	K-level		
Answer A	ALL 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)

Answer	Answer ALL the questions PART – B			$(5 \times 5 = 25 \text{ Marks})$
11. a)	Unit - I	CO1	K1	
				OR
11. b)	Unit - I	CO1	K1	
12. a)	Unit - II	CO2	K2	
				OR
12. b)	Unit - II	CO2	K2	
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	Answer ALL the questions $PART - C(5 \times 8 = 40 \text{ Marks})$								
16. a)	Unit - I	CO1	K2						
	OR								
16. b)	Unit - I	CO1	K2						
17. a)	Unit - II	CO2	K2						
				OR					
17. b)	Unit - II	CO2	K2						
18. a)	Unit - III	CO3	K2						
				OR					
18. b)	Unit - III	CO3	K2						
19. a)	Unit - IV	CO4	K4						
				OR					
19. b)	Unit - IV	CO4	K4						
20. a)	Unit - V	CO5	К3						
	OR								
20. b)	Unit - V	CO5	К3						



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS) DEPARTMENT OF COMMERCE - CORPORATE SECRETARYSHIP

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	Training for Competitive Examinations							
Course Code	23UCPSC61	L	P	C				
Category	Skill	2	-	2				

COURSE OBJECTIVES:

- To make the students learn about the analytical skill
- To impart proficiency in logical skills related to numbers, data and English comprehension.
- To create awareness about Indian Economy and related facts
- To make the students aware about the Administration, Culture, Geography of India and State
- To know about the current affairs, history and important events and dates.

UNIT - I MATHEMATICAL ABILITY

6

Work and Time-Collection and presentation of data, compilation-Percentage-Graphs and Tables, Diagrams-Analytical interpretation of data-Simplification-Highest Common Factor – LowestCommonMultiple-CompoundsInterest-SimpleInterest-VolumeandArea-

Conversionofinformation to data-Proportion and Ratio

UNIT - II LOGICAL REASONING

6

Number Series-Visual Reasoning-Puzzles- Dice- Alphanumeric Reasoning-Directions and Distance-calendar-Venn diagram-Analogy-Verbal reasoning-Comprehension of English passages.

UNIT -III LANGUAGE ABILITY

6

English language basics-Parts of Speech-Matching the phrases-Synonyms-Antonyms-Prefix and Suffix-Articles - Prepositions- Homophobes -Tenses- Voices-sentence pattern-Punctuation- Comprehension—Tamil for TNPSC Exams.

UNIT - IV INDIAN ECONOMY

6

Nature of Indian economy– Five-year plan models–an assessment–Planning Commission and Niti Ayog - Sources of revenue – Reserve Bank of India – Finance Commission – Resource sharing between Union and State Governments–Goods and Services Tax- Economic Trends–Employment Generation, Land Reforms and Agriculture–Application of Science and Technology in Agriculture

-Industrial growth-Rural Welfare oriented programmes -Social Problems-Population, Education Health, Employment, Poverty.

UNIT - V CURRENT AFFAIRS

6

Current events of National & International Importance-History of India & Indian National Movement-Indian & World Geography – Physical, Social, Economic Geography of India & the World – Indian Polity & Governance–Constitution, Political System, Panchayati Raj, Public Policy, Rights Issues etc.-Indian Economy key factors-Current affairs related to Tamilnadu.

Total Lecture Hours

30

- Quantitative aptitude by R.S.Agarwal, June 2024
- Logical Reasoning by R.S.Agarwal, August 2024.

BOOKS FOR REFERENCES:

- Verbal and non-verbal reasoning by R.S.Agarwal, Oct 2024.
- General studies various books to be referred
- Competition Success Review.

WEB RESOURCES:

- https://questionpaper.org/reasoning/
- http://www.simplynotes.in/analytical-logical-reasoning/
- https://unacademy.com/
- https://shikshanjagat.net/logical-reasoning-study-material/
- https://www.clearias.com/
- https://www.civilserviceindia.com/subject/General-Studies/notes/

Nature of Course	EMPLOYABILITY			SKILL ORIENTED		✓	ENTREPRENEURSHIP		D		
Curriculum Relevance	LOCAL		REG	SIONAL			NATION	AL	✓	GLOBAL	
Changes Made in the Course	Percentag	e of Ch	ange			No Chang	ges Made			New Course	✓
*Treat	20% as ea	ch unit	(20*5-	100%);	and	l calculate	e the nercen	tage	of chanc	e for the cour	SP

COUR	SE OUTCOMES:	K LEVEL				
After studying this course, the students will be able to:						
CO1	Understanding framework of the competitive examinations and apply the same	K1 to K4				
CO2	Learn about the mathematical, logical and language abilities to succeed in the competitive examinations	K1 to K4				
соз	Exploring the Geography and social and political conditions at international and national level	K1 to K4				
CO4	CO4 Gaining insight about the Indian Economy and the related issues					
CO5	Apply the knowledge of current affairs related to world and India	K1 to K4				

MAPPING WITH PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	P06	PO7	PO8
CO1	1	1	1	1	1			
CO2	1	3	1	3	3			
CO3	1	1	1	1	1			
CO4	1	1	1	1	1			

СО	5	1	1		1	1	1				
S- STRONG			M – MEDIUM							L - LOW	
CO / P	CO / PO MAPPING:										
	cos		PSO1	P	SO2	PSO	3	P	SO4	I	PSO5
	CO 1		1		1	1			1		1
	CO 2		2		1	1			1		3
	CO 3		1		1	1			1		2
	CO 4		1		1	1			1		1
	CO 5		1		1	1			1		2
WE]	IGHTAG	E	1.2		1	1			1		1.8
PERCI C CON1	WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS		60%	10	00%	100	%	1	00%		90%
LESSO	N PLAN	:									
UNIT	Trainir	g for (Compe	titive	Exami	nations			HRS	S PE	DAGOGY
I	MATHE	MATIC	CAL ABI	LITY					6		PPT,
II	II LOGICAL REASONING							6	· · · · · · · · · · · · · · · · · · ·		
III	III LANGUAGE ABILITY							6		eminar, Quiz,	
IV	IV INDIAN ECONOMY							6	As	Assignment and	
V	CURRE	NT AF	FAIRS						6	I	Activity

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

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

^{*} 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. (Ist Test-2 CO's & IInd Test-2 CO's) in equal weightage

	Distribution of Marks with K Level CIA I & CIA II								
	K Level	Section A (Multiple Choice Questions)	Total Marks	% of (Marks without choice)	Consolidate of %				
	K 1	30	30	60	100				
	K2	20	20	40	100				
	К3								
CIA I	K4								
	Marks	50	50	100	100				
	K1	30	30	60	100				
	K2	20	20	40	100				
CIA II	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

Summati	Summative Examination – Blue Print Articulation Mapping – K Level with Course									
	Outcomes (COs)									
S. No	COs	K - Level	Sect	ion A (MCQs)						
5.140	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 Qu	estions to be Asked		75						
	No. of Questi	ons to be answered		75						
	Marks for each question 1									
	Total Marks for each section 75									
(Figu	res in parentl	hesis denotes, questi	ons 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				