

# COMMERCE

## Syllabus

Program Code: UCO

2023- Onwards

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**MANNAR THIRUMALAI NAICKER COLLEGE**

(AUTONOMOUS)

**Re-accredited with “A<sup>+</sup>” Grade by NAAC**

**PASUMALAI, MADURAI – 625 004**

**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS),  
MADURAI – 625 004  
COMMERCE, CURRICULUM**  
(For the student admitted from the academic year 2023- onwards)

Course Code	Title of the Course	Hrs	Credits	Maximum Marks		
				Int	Ext	Total
FIRST SEMESTER						
Part – I	Tamil / Hindi course					
23UTAGT11 / 23UHIGH11	தமிழ் இலக்கிய வரலாறு - I / Hindi Ka Samanya Gyan Aur Nibandh	6	3	25	75	100
Part – II	English					
23UENGE11	General English - I	6	3	25	75	100
Part - III	Core courses					
23UCOCC11	Financial Accounting - I	5	5	25	75	100
23UCOCC12	Principles of Management	5	5	25	75	100
Part - III	Elective courses					
23UCOEC11	Business Communication	4	3	25	75	100
23UCOEC12	Business Economics					
Part - IV	Non Major Elective					
23UCONM11	Principles of Accounting	2	2	25	75	100
Part - IV	Foundation course					
23UCOFC11	Fundamentals of Commerce	2	2	25	75	100
Total		30	23	175	525	700
SECOND SEMESTER						
Part – I	Tamil / Hindi course					
23UTAGT21 / 23UHIGH21	தமிழ் இலக்கிய வரலாறு – II / Katha Sahitya Aur Vyakaran	6	3	25	75	100
Part – II	English					
23UENGE21	General English - II	6	3	25	75	100
Part - III	Core courses					
23UCOCC21	Financial Accounting - II	5	5	25	75	100
23UCOCC22	Business Law	5	5	25	75	100
Part - III	Elective courses					
23UCOEC21	Insurance and Risk Management	4	3	25	75	100
23UCOEC22	Business Environment					
Part - IV	Non Major Elective					
23UCONM21	Practical Banking	2	2	25	75	100
Part - IV	Skill Enhancement course					
23UCOSC21	Brand Management	2	2	25	75	100
Total		30	23	175	525	700

Course Code	Title of the Course	Hrs	Credits	Maximum Marks		
				Int	Ext	Total
THIRD SEMESTER						
Part – I	Tamil / Hindi course					
23UTAGT31 / 23UHIGH31	தமிழக வரலாறும் பண்பாடும் / Patra Lekhan Aur Paribhashik Shabdavali	6	3	25	75	100
Part – II	English					
23UENGE31	General English - III	6	3	25	75	100
Part - III	Core courses					
23UCOCC31	Corporate Accounting - I	5	5	25	75	100
23UCOCC32	Company Law	5	5	25	75	100
Part - III	Elective courses					
23UCOEC31	Business Mathematics & Statistics	4	3	25	75	100
23UCOEC32	E-COMMERCE					
Part - IV	Skill Based courses					
23UCOSP31	Principles and Practice of Tax System in India	1	1	40	60	100
23UCOSC31	Digital Marketing	2	2	25	75	100
Part - IV	Mandatory course					
23UEVSG41	Environmental Studies	1	-	-	-	-
Total		30	22	190	510	700
FOURTH SEMESTER						
Part – I	Tamil / Hindi course					
23UTAGT41 / 23UHIGH41	தமிழும்அறிவியலும் / Hindi Bhasha Aur Computer	6	3	25	75	100
Part – II	English					
23UENGE41	General English - IV	6	3	25	75	100
Part - III	Core courses					
23UCOCC41	Corporate Accounting - II	5	5	25	75	100
23UCOCC42	Principles of Marketing	5	5	25	75	100
Part - III	Elective courses					
23UCOEC41	Financial Services	3	3	25	75	100
23UCOEC42	Operations Research					
Part - IV	Skill Based courses					
23UCOSC41	Theory and Practice of Cooperation	2	2	25	75	100
23UCOSC42	Event Management	2	2	25	75	100
Part - IV	Mandatory course					
23UEVSG41	Environmental Studies	1	2	25	75	100
Total		30	25	200	600	800

Course Code	Title of the Course	Hrs	Credits	Maximum Marks		
				Int	Ext	Total
FIFTH SEMESTER						
Part - III	Core courses					
23UCOCC51	Cost Accounting – I	5	4	25	75	100
23UCOCC52	Banking Law and Practice	5	4	25	75	100
23UCOCC53	Income Tax Law and Practice – I	5	4	25	75	100
Part - III	Core project					
23UCOPR51	Project with Viva - Voce	5	4	25	75	100
Part - III	Elective courses – I					
23UCOEC51	Financial Management	4	3	25	75	100
23UCOEC52	Indirect Taxation					
Part - III	Elective courses – II					
23UCOEC53	Human Resource Management	4	3	25	75	100
23UCOEC54	Office Management & Secretarial Practice					
Part - IV	Mandatory course					
23UVLEG51	Value Education	2	2	25	75	100
23UCOIN51	Internship Report	-	2	25	75	100
Total		30	26	200	600	800
SIXTH SEMESTER						
Part - III	Core courses					
23UCOCC61	Cost Accounting - II	6	4	25	75	100
23UCOCC62	Management Accounting	6	4	25	75	100
23UCOCC63	Income Tax Law and Practice – II	6	4	25	75	100
Part - III	Elective courses – I					
23UCOEC61	Entrepreneurial Development	5	3	25	75	100
23UCOEP61	Computer Application in Business					
Part - III	Elective courses – II					
23UCOEP62	Spreadsheet for Business	5	3	25	75	100
23UCOEC62	Logistics and Supply Chain Management					
Part - IV	Skill course					
23UCOSC61	General awareness for Competitive Examination	2	2	25	75	100
Part - V	Extension activities					
23UNCET61, 23UNSET61, 23UPEET61, 23URRET61 & 23UYRET61	N.C.C, N.S.S, Physical Education, R.R.C & Y.R.C	-	1	25	75	100
Total		30	21	175	525	700
Grand total		180	140	1115	3285	4400

# FIFTH SEMESTER

**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**
**PG & RESEARCH DEPARTMENT OF COMMERCE**  
**FOR THOSE WHO JOINED IN 2023-2024 AND AFTER**

<b>Course Name</b>	Cost Accounting - I			
<b>Course Code</b>	23UCOCC51	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	Core	5	-	4
<b>COURSE OBJECTIVES:</b>				
<ul style="list-style-type: none"> <li>➤ To understand the various concepts of cost accounting.</li> <li>➤ To prepare and reconcile Cost accounts.</li> <li>➤ To gain knowledge regarding valuation methods of material.</li> <li>➤ To familiarize with the different methods of calculating labour cost.</li> <li>➤ To know the apportionment of Overheads.</li> </ul>				
<b>UNIT - I INTRODUCTION OF COST ACCOUNTING</b>				<b>15</b>
Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting – Cost Accounting Vs Management Accounting –Installation of Costing System –Classification of Costs– Cost Centre– Profit Centre.				
<b>UNIT - II COST SHEET AND METHODS OF COSTING</b>				<b>15</b>
Preparation of Cost Sheet – Uses of Cost Sheet – Specimen of Cost Sheet - Tenders & Quotations – Factors in Preparing Tenders and Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing – Techniques of Costing.				
<b>UNIT -III MATERIAL COSTING</b>				<b>15</b>
Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.				
<b>UNIT - IV LABOUR COSTING</b>				<b>15</b>
Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time–Overtime – Labour Turnover - Meaning, Causes and Measurement				
<b>UNIT - V OVERHEADS COSTING</b>				<b>15</b>
Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.				
<b>Total Lecture Hours</b>				<b>75</b>
<b>THEORY 20% &amp; PROBLEM 80%</b>				

**BOOKS FOR STUDY:**

- Dr. R. Ramachandran & Dr. R. Srinivasan, Cost Accounting, Sri Ram Publication, Trichy, 2023.
- Jain S.P. and Narang K.L, Cost Accounting, Kalyani Publishers, New Delhi, 2023.
- Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi, 2022.
- Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi, 2022.
- T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai, 2022.

**BOOKS FOR REFERENCES:**

- S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi, 2022.
- Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi, 2023.
- V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi, 2022.
- Murthy A &GurusamyS,CostAccounting,Vijay Nicole Imprints Pvt. Ltd. Chennai, 2023
- Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata, 2022.

**WEB RESOURCES:**

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

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

COURSE OUTCOMES:		K LEVEL
After studying this course, the students will be able to:		
<b>CO1</b>	Remember and recall the various concepts of cost accounting	<b>K1 to K4</b>
<b>CO2</b>	Demonstrate the preparation and reconciliation of cost sheet.	<b>K1 to K4</b>
<b>CO3</b>	Analyse the various valuation methods of issue of materials.	<b>K1 to K4</b>
<b>CO4</b>	Examine the different methods of calculating labour cost.	<b>K1 to K4</b>
<b>CO5</b>	Critically evaluate the apportionment of Overheads.	<b>K1 to K4</b>

**MAPPING WITH PROGRAM OUTCOMES:**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	2	2	2	2	3	2
CO2	3	2	2	2	2	2	2	2	3	2
CO3	3	2	3	2	2	2	2	2	3	2
CO4	3	2	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	2	2	2	3	2
<b>S- STRONG</b>			<b>M – MEDIUM</b>					<b>L – LOW</b>		

**CO / PO MAPPING:**

COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	2	2	-	-
CO 2	3	2	2	-	-
CO 3	3	2	2	-	-
CO 4	3	2	2	-	-
CO 5	3	2	2	-	-
<b>WEITAGE</b>	<b>15</b>	<b>10</b>	<b>10</b>	<b>-</b>	<b>-</b>
<b>WEIGHTED PERCENTAGE OF COURSE CONTRIBUTIO N TO POS</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>-</b>

**LESSON PLAN:**

UNIT	Cost Accounting - I	HRS	PEDAGOGY
<b>I</b>	Introduction of Cost Accounting	<b>15</b>	<b>Chalk and Talk, Power Point Presentation, Video Lectures</b>
<b>II</b>	Cost Sheet and Methods of Costing	<b>15</b>	<b>Chalk and Talk, Power Point Presentation, Video Lectures</b>
<b>III</b>	Material Costing	<b>15</b>	<b>Chalk and Talk, Power Point Presentation, Video Lectures</b>
<b>IV</b>	Labour Costing	<b>15</b>	<b>Chalk and Talk, Power Point Presentation, Video Lectures</b>
<b>V</b>	Overheads Costing	<b>15</b>	<b>Chalk and Talk, Power Point Presentation, Video Lectures</b>



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

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

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

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

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

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

**K3-** Application oriented- Solving Problems

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

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

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)						
S. No	Cos	K - Level	Section A (MCQs)		Section B (Either / or Choice) With K - LEVEL	Section C (Either / or Choice) With K - LEVEL
			No. of Questions	K – Level		
1	CO1	K1 – K4	2	K1,K2	2(K2,K2)	2(K3,K3)
2	CO2	K1 – K4	2	K1,K2	2(K2,K2)	2(K2,K2)
3	CO3	K1 – K4	2	K1,K2	2(K3,K3)	2(K4,K4)
4	CO4	K1 – K4	2	K1,K2	2(K2,K2)	2(K2,K2)
5	CO5	K1 – K4	2	K1,K2	2(K3,K3)	2(K3,K3)
No. of 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			5	4	52
K2	5	30	32	67	48	
K3		20	32	52	37	37
K4			16	16	11	11
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						

## Summative Examinations - Question Paper – Format

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

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

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

# MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)



## PG & RESEARCH DEPARTMENT OF COMMERCE FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

<b>Course Name</b>	Banking Law and Practice			
<b>Course Code</b>	23UCOCC52	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	Core	5	-	4

### COURSE OBJECTIVES:

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

### UNIT – I INTRODUCTION TO BANKING 15

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

### UNIT - II COMMERCIAL BANK AND CENTRAL BANK 15

**Commercial Banking:** Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development.

**Central Banking:** Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation.

### UNIT -III BANKING PRACTICE 15

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

Loans & Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate & Reverse Repo Rate - securities of lending- Factors influencing bank lending.

### UNIT - IV NEGOTIABLE INSTRUMENTS ACT 1881 15

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

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

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

UNIT - V	DIGITAL BANKING	15
<b>Meaning- Services - e-banking and financial services- Initiatives-Opportunities - Internet banking Vs Traditional Banking</b> Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM – Concept - Features – Types. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking.		
<b>Total Lecture Hours</b>		<b>75</b>

#### BOOKS FOR STUDY:

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

#### BOOKS FOR REFERENCES:

- B. Santhanam, Banking & Financial System, Margam Publication, Chennai
- Gajendra, A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
- Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand

#### WEB RESOURCES:

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

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

COURSE OUTCOMES:									K LEVEL
After studying this course, the students will be able to:									
CO1	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks								K1 to K4
CO2	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function								K1 to K4
CO3	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion								K1 to K4
CO4	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc								K1 to K4
CO5	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.								K1 to K4

#### MAPPING WITH PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	3	2	2	2		
CO2	3	2	2	2	3	2	2	2		
CO3	3	2	3	2	3	2	2	2		
CO4	3	2	2	2	3	2	2	2		
CO5	3	2	3	2	3	2	2	2		
S- STRONG			M – MEDIUM				L – LOW			

#### CO / PO MAPPING:

COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	3	2	-	-
CO 2	3	3	2	-	-
CO 3	3	3	2	-	-
CO 4	3	3	2	-	-
CO 5	3	3	2	-	-
WEITAGE	15	15	10	-	-
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	3	3	2	-	-

#### LESSON PLAN:

UNIT	Banking Law And Practice	HRS	PEDAGOGY
I	Introduction to Banking	15	CHALK & TALK, PPT
II	Commercial Bank and Central Bank	15	CHALK & TALK, PPT

<b>III</b>	Banking Practice	<b>15</b>	<b>CHALK &amp; TALK, PPT</b>
<b>IV</b>	Negotiable Instruments Act 1881	<b>15</b>	<b>CHALK &amp; TALK, PPT</b>
<b>V</b>	Digital Banking	<b>15</b>	<b>CHALK &amp; TALK, PPT</b>

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

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

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)						
S. No	Cos	K - Level	Section A (MCQs)		Section B (Either / or Choice) With K - LEVEL	Section C (Either / or Choice) With K - LEVEL
			No. of Questions	K – Level		
1	CO1	K1 – K4	2	K1,K2	2(K2,K2)	2(K3,K3)
2	CO2	K1 – K4	2	K1,K2	2(K2,K2)	2(K3,K3)
3	CO3	K1 – K4	2	K1,K2	2(K3,K3)	2(K4,K4)
4	CO4	K1 – K4	2	K1,K2	2(K3,K3)	2(K3,K3)
5	CO5	K1 – K4	2	K1,K2	2(K2,K2)	2(K4,K4)
No. of 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			5	4	29
K2	5	30		35	25	
K3		20	48	68	49	49
K4			32	32	22	22
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						

## Summative Examinations - Question Paper – Format

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

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

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

**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**
**PG & RESEARCH DEPARTMENT OF COMMERCE**  
**FOR THOSE WHO JOINED IN 2023-2024 AND AFTER**

<b>Course Name</b>	Income Tax Law and Practice - I			
<b>Course Code</b>	23UCOCC53	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	Core	5	-	4
<b>COURSE OBJECTIVES:</b>				
<ul style="list-style-type: none"> <li>➤ To understand the basic concepts &amp; definitions under the Income Tax Act, 1961.</li> <li>➤ To compute the residential status of an assessee and the incidence of tax.</li> <li>➤ To compute income under the head salaries.</li> <li>➤ To learn the concepts of Annual value, associated deductions and the calculation of income from House property.</li> <li>➤ To compute the income from Business &amp; Profession considering its basic principles &amp; specific disallowances.</li> </ul>				
<b>UNIT – I INTRODUCTION TO INCOME TAX 1961</b>				<b>15</b>
Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act –Types of Assessee – Income exempted under Section 10.				
<b>UNIT – II RESIDENTIAL STATUS</b>				<b>15</b>
Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.				
<b>UNIT -III INCOME FROM SALARY</b>				<b>15</b>
Salary Income - Definition – Allowances –Taxability - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary - Computation of Salary Income .				
<b>UNIT - IV INCOME FROM HOUSE PROPERTY</b>				<b>15</b>
Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value - Let-out vs Deemed to be let out Self-Occupied Property – Deductions – Computation of Income from House Property.				
<b>UNIT - V PROFITS AND GAINS FROM BUSINESS OR PROFESSION</b>				<b>15</b>
Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession.				
<b>Total Lecture Hours</b>				<b>75</b>

**BOOKS FOR STUDY:**

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

**BOOKS FOR REFERENCES:**

- Hariharan N, Income Tax law & Practice
- Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakashan. New Delhi
- Vinod K. Singhania, Students Guide to Income Tax., U.K. Bhargava Taxman.
- Dr. Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi
- Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.

**WEB RESOURCES:**

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

Nature of Course	EMPLOYABILITY		✓	SKILL ORIENTED		ENTREPRENEURSHIP	
Curriculum Relevance	LOCAL		REGIONAL		NATIONAL	✓	GLOBAL
Changes Made in the Course	Percentage of Change		25 %	No Changes Made		New Course	
*Treat 20% as each unit (20*5=100%) and calculate the percentage of change for the course.							

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

**MAPPING WITH PROGRAM OUTCOMES:**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	3	2	2	2		
CO2	3	2	2	2	2	2	2	2		
CO3	3	3	3	2	3	2	2	2		
CO4	3	2	2	2	2	2	2	2		
CO5	3	3	3	2	3	2	2	2		
<b>S- STRONG</b>			<b>M – MEDIUM</b>					<b>L – LOW</b>		

**CO / PO MAPPING:**

COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	3	2	-	-
CO 2	3	2	2	-	-
CO 3	3	3	2	-	-
CO 4	3	3	2	-	-
CO 5	3	2	2	-	-
<b>WEITAGE</b>	<b>15</b>	<b>13</b>	<b>10</b>	<b>-</b>	<b>-</b>
<b>WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS</b>	<b>3</b>	<b>2.6</b>	<b>2</b>	<b>-</b>	<b>-</b>

**LESSON PLAN:**

UNIT	Income Tax Law and Practice- I	HRS	PEDAGOGY
<b>I</b>	INTRODUCTION TO INCOME TAX 1961	<b>15</b>	<b>Chalk and Talk, Power Point Presentation</b>
<b>II</b>	RESIDENTIAL STATUS	<b>15</b>	<b>Chalk and Talk, Power Point Presentation</b>
<b>III</b>	INCOME FORM SALARY	<b>15</b>	<b>Chalk and Talk, Power Point Presentation</b>
<b>IV</b>	INCOME FROM HOUSE PROPERTY	<b>15</b>	<b>Chalk and Talk, Power Point Presentation</b>
<b>V</b>	PROFIT AND GAIN FROM BUSINESS OR PROFESSION	<b>15</b>	<b>Chalk and Talk, Power Point Presentation</b>

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

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

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

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

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)						
S. No	Cos	K - Level	Section A (MCQs)		Section B (Either / or Choice) With K - LEVEL	Section C (Either / or Choice) With K - LEVEL
			No. of Questions	K – Level		
1	CO1	K1 – K4	2	K1,K2	2(K2,K2)	2(K3,K3)
2	CO2	K1 – K4	2	K1,K2	2(K2,K2)	2(K3,K3)
3	CO3	K1 – K4	2	K1,K2	2(K3,K3)	2(K4,K4)
4	CO4	K1 – K4	2	K1,K2	2(K3,K3)	2(K3,K3)
5	CO5	K1 – K4	2	K1,K2	2(K2,K2)	2(K4,K4)
No. of 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			5	4	29
K2	5	30		35	25	
K3		20	48	68	49	49
K4			32	32	22	22
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						



## Summative Examinations - Question Paper – Format

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

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

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

# MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)



## PG & RESEARCH DEPARTMENT OF COMMERCE FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

<b>Course Name</b>	Project with Viva - Voce			
<b>Course Code</b>	23UCOPR51	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	Core	5	-	4

### COURSE OBJECTIVES:

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

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

### Regulations for the Project Report:

#### Course Description

The Project is conducted by the following Course Pattern.

- ❖ Internal examinations are the respective supervisors.
- ❖ Viva -Voce examination to be evaluated by the external examiner.
- ❖ The report of the project must be in the prescribed form. It should be typed neatly in MS Word. The font size should be 12" with 1.5 line spacing.
- ❖ The format of the project report should have the following components.

#### First page should contain:

- Title of the project report.
- Name of the candidate.
- Register number.
- Name of the Supervisor.
- Address of the institution.
- Month & Year of submission.

- Contents.
- Declaration by Candidate.
- Certificate by Supervisor.
- Acknowledgement.
- List of tables.
- List of figures.
- Chapters (not exceeding five).

- ✚ The number of pages in the project may be 50 to 80.
- ✚ Two copies of the project report with binding and CD should be submitted.

<b>Internal</b>		
Presentation	}	
Submission		25
<b>External</b>		
Project Report	}	
Viva -Voce		75
<hr/>		
TOTAL		100
<hr/>		

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

COURSE OUTCOMES:						K LEVEL
After studying this course, the students will be able to:						
CO1	Understand project characteristics and various stages of a project.					K1 to K4
CO2	Know the key research concepts and issues.					K1 to K4
CO3	Able to take Business Analysis					K1 to K4
CO4	Analyze Market by taking business research					K1 to K4
CO5	Able to take business decisions by taking research					K1 to K4
MAPPING WITH PROGRAM OUTCOMES:						
CO/PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	2	3	3	3	1	3
CO2	1	2	2	1	2	1
CO3	2	2	3	3	2	1
CO4	3	2	3	2	1	2
CO5	3	3	3	3	3	3
*3 – Advanced Application; 2 – Intermediate Development; 1 - Introductory Level						

**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**
**PG & RESEARCH DEPARTMENT OF COMMERCE**  
**FOR THOSE WHO JOINED IN 2023-2024 AND AFTER**

<b>Course Name</b>	Financial Management			
<b>Course Code</b>	23UCOEC51	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	Elective	4	-	3
<b>COURSE OBJECTIVES:</b>				
<ul style="list-style-type: none"> <li>➤ To introduce the concept of financial management.</li> <li>➤ To learn the capital structure theories.</li> <li>➤ To gain knowledge about techniques in capital budgeting</li> <li>➤ To learn about dividend payment models.</li> <li>➤ To understand the needs and calculation of working capital in an organization.</li> </ul>				
<b>UNIT - I INTRODUCTION</b>				<b>12</b>
Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Finance-Role of Financial Manager - Financial Goals- Profit maximization Vs. Wealth Maximization – Concept of Time Value Money –Risk and Return – Components of Financial Management.				
<b>UNIT - II FINANCIAL DECISION</b>				<b>12</b>
Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure				
Cost of Capital – Meaning – Factors determining cost of capital - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage				
<b>UNIT -III INVESTMENT DECISION</b>				<b>12</b>
Capital Budgeting - Meaning - Process – Cash Flow Estimation Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR).				
Discounted Cash-flow Methods: Net Present Value (NPV) – Internal Rate of Return – Profitability Index.				
<b>UNIT - IV DIVIDEND DECISION</b>				<b>12</b>
Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter's Model - Gordon's Model – M&M Model.				
<b>UNIT - V WORKING CAPITAL DECISION</b>				<b>12</b>
Working Capital - Meaning and Importance – Classification - Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital - Management of Current Assets: Inventories, Accounts Receivables and Cash.				
<b>Total Lecture Hours</b>				<b>60</b>
<b>THEORY 40% &amp; PROBLEMS 60%</b>				

**BOOKS FOR STUDY:**

- Dr. R. Ramachandran & Dr. R. Srinivasan, Financial Management, Sri Ram Publication, Trichy.
- R.K. Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.
- M.Y. Khan and P.K. Jain, Financial Management, McGraw Hill Education, Noida.
- I.M. Pandey, Financial Management, Vikas Publications, Noida.
- Dr. S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.
- Dr. Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.

**BOOKS FOR REFERENCES:**

- Prasana Chandra, Financial Management, Tata McGraw Hill, New Delhi.
- Khan & Jain, Financial Management, Sultan Chand & Sons, New Delhi.
- A. Murthy, Financial Management, Margham Publications, Chennai.
- J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.

**WEB RESOURCES:**

- ❖ <https://efinancemanagement.com/financial-management/types-of-financial-decisions>
- ❖ <https://efinancemanagement.com/dividend-decisions>
- ❖ <https://www.investopedia.com/terms/w/workingcapital.asp>

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

**COURSE OUTCOMES:****K LEVEL**

**After studying this course, the students will be able to:**

<b>CO1</b>	Recall the concepts in financial management	<b>K1 to K4</b>
<b>CO2</b>	Apply the various capital structure theories.	<b>K1 to K4</b>
<b>CO3</b>	Apply capital budgeting techniques to evaluate investment proposals.	<b>K1 to K4</b>
<b>CO4</b>	Determine dividend pay-outs.	<b>K1 to K4</b>
<b>CO5</b>	Estimate the working capital of an organization.	<b>K1 to K4</b>

Mapping with Program Outcomes:								
CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	3	2	3	2	3	3
CO2	3	2	2	2	3	2	2	2
CO3	3	3	3	2	3	2	3	3
CO4	3	2	2	2	3	2	2	2
CO5	3	3	3	2	3	2	3	3
S- STRONG			M – MEDIUM			L - LOW		
CO / PO Mapping:								
COS		PSO1	PSO2	PSO3		PSO4	PSO5	
CO 1		3	2	2		-	-	
CO 2		3	2	3		-	-	
CO 3		3	2	2		-	-	
CO 4		3	2	2		-	-	
CO 5		3	2	2		-	-	
Weightage		15	10	11		-	-	
Weighted Percentage of Course Contribution to POS		3	2	2.1		-	-	
Lesson Plan:								
Unit	Financial Management			Hrs	Pedagogy			
I	Introduction			12	Chalk and Talk, Power Point Presentation			
II	Financial Decision			12	Chalk and Talk, Power Point Presentation			
III	Investment Decision			12	Chalk and Talk, Power Point Presentation			
IV	Dividend Decision			12	Chalk and Talk, Power Point Presentation			
V	Working Capital Decision			12	Chalk and Talk, Power Point Presentation, Video Lectures ,Seminar and Assignment			

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

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

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

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



Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)						
S. No	Cos	K - Level	Section A (MCQs)		Section B (Either / or Choice) With K - LEVEL	Section C (Either / or Choice) With K - LEVEL
			No. of Questions	K – Level		
1	CO1	K1 – K4	2	K1,K2	2(K2,K2)	2(K3,K3)
2	CO2	K1 – K4	2	K1,K2	2(K2,K2)	2(K3,K3)
3	CO3	K1 – K4	2	K1,K2	2(K3,K3)	2(K4,K4)
4	CO4	K1 – K4	2	K1,K2	2(K2,K2)	2(K4,K4)
5	CO5	K1 – K4	2	K1,K2	2(K3,K3)	2(K3,K3)
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			5	4	29
K2	5	30		35	25	
K3		20	48	68	49	49
K4			32	32	22	22
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						

## Summative Examinations - Question Paper – Format

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

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

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

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Course Name	Indirect Taxation			
Course Code	23UCOEC52	L	P	C
Category	Elective	4	-	3
<b>COURSE OBJECTIVES:</b>				
<ul style="list-style-type: none"><li>➤ To get introduced to indirect taxes</li><li>➤ To have an overview of Indirect taxes</li><li>➤ To be familiar the CGST and IGST Act</li><li>➤ To learn procedures under GST</li><li>➤ To gain knowledge about Customs Duty.</li></ul>				
<b>UNIT - I</b>		<b>INTRODUCTION TO INDIRECT TAX</b>		<b>12</b>
Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023				
<b>UNIT - II</b>		<b>AN OVERVIEW OF GOODS &amp; SERVICE TAX (GST)</b>		<b>12</b>
Introduction of Goods and Service Tax in India— Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST.				
<b>UNIT -III</b>		<b>CGST &amp; IGST ACT 2017</b>		<b>12</b>
Supply – Meaning – Classification – Time of Supply – Valuation –Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E-Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply–Doctrine of Unjust Enrichment				
<b>UNIT - IV</b>		<b>PROCEDURES UNDER GST</b>		<b>12</b>
Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.				
<b>UNIT – V</b>		<b>CUSTOMS ACT -1962</b>		<b>12</b>
Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules &Exemptions.				
Total Lecture Hours				60

**BOOKS FOR STUDY:**

- Dr. H.C. Mehrotra & Prof. V.P Agarwal, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra.
- Vinod K Singhania, Indirect Taxes, Taxman's Publications, New Delhi.
- CA. Pushpendra Sisodia, Indirect Tax Laws, Bharat Publications, New Delhi.
- Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.

**BOOKS FOR REFERENCES:**

- V.S.Datey, All About GST, Taxmann Publications, New Delhi.
- T.S. Reddy & Y. Hariprasad Reddy, Business Taxation, Margham Publications, Chennai
- Study Material on GST - The Institute of Chartered Accountants of India /The Institute of Cost Accountants of India, Chennai.

**WEB RESOURCES:**

- ❖ <https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.>
- ❖ <https://tax2win.in/guide/gst-procedure>
- ❖ <https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9>

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

COURSE OUTCOMES:									K LEVEL	
After studying this course, the students will be able to:										
CO1	Acquaintance with Indirect tax laws								K1 to K4	
CO2	Exposed to the overview of GST.								K1 to K4	
CO3	Apply provisions of CGST and IGST								K1 to K4	
CO4	Summarise procedures of GST								K1 to K4	
CO5	Discuss aspects of Customs Duty in India								K1 to K4	
MAPPING WITH PROGRAM OUTCOMES:										
CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	3	2	3	3		
CO2	3	2	2	2	2	2	2	2		
CO3	3	3	3	2	3	2	3	3		
CO4	3	2	2	2	2	2	2	2		
CO5	3	3	3	2	3	2	3	3		

S- STRONG		M – MEDIUM		L – LOW	
CO / PO MAPPING:					
COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	2	2	-	-
CO 2	3	2	3	-	-
CO 3	3	2	2	-	-
CO 4	3	2	2	-	-
CO 5	3	2	3	-	-
WEITAGE	15	10	12		
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	3	2	2.4	-	-
LESSON PLAN:					
UNIT	Indirect Taxation		HRS	PEDAGOGY	
I	Introduction to Indirect Tax		12	Chalk and Talk, Power Point Presentation, Video Lectures	
II	An Overview of Goods & Service Tax (GST)		12	Chalk and Talk, Power Point Presentation, Video Lectures	
III	CGST & IGST Act 2017		12	Chalk and Talk, Power Point Presentation, Video Lectures	
IV	Procedures under GST		12	Chalk and Talk, Power Point Presentation, Video Lectures	
V	Customs Act -1962		12	Chalk and Talk, Power Point Presentation, Video Lectures	

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

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

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

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

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)						
S. No	Cos	K - Level	Section A (MCQs)		Section B (Either / or Choice) With K - LEVEL	Section C (Either / or Choice) With K - LEVEL
			No. of Questions	K – Level		
1	CO1	K1 – K4	2	K1,K2	2(K2,K2)	2(K3,K3)
2	CO2	K1 – K4	2	K1,K2	2(K2,K2)	2(K3,K3)
3	CO3	K1 – K4	2	K1,K2	2(K3,K3)	2(K4,K4)
4	CO4	K1 – K4	2	K1,K2	2(K3,K3)	2(K3,K3)
5	CO5	K1 – K4	2	K1,K2	2(K2,K2)	2(K4,K4)
No. of 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			5	4	29
K2	5	30		35	25	
K3		20	48	68	49	49
K4			32	32	22	22
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						



## Summative Examinations - Question Paper – Format

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

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

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

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<b>Course Name</b>	Human Resource Management			
<b>Course Code</b>	23UCOEC53	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	Elective	4	-	3
<b>COURSE OBJECTIVES:</b>				
<ul style="list-style-type: none"> <li>➤ To explore to the aspects relating of Human resource management</li> <li>➤ To equip with the various processes of Recruitment and Selection</li> <li>➤ To be acquainted with Training methods and the concept of Performance Appraisal</li> <li>➤ To learn about Industrial Relations</li> <li>➤ To assimilate knowledge on employee welfare.</li> </ul>				
<b>UNIT - I INTRODUCTION TO HRM</b>				<b>12</b>
Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.				
<b>UNIT - II RECRUITMENT AND SELECTION</b>				<b>12</b>
Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process – Curriculum Vitae –Test- types– Kinds of employment interview – Medical Screening – Appointment Order.				
<b>UNIT -III TRAINING AND DEVELOPMENT</b>				<b>12</b>
Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development.				
<b>UNIT - IV INDUSTRIAL RELATIONS</b>				<b>12</b>
Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – Settlement Labour Relation – Functions of Trade Unions – Forms of collective bargaining-Workers’ participation in management – Types and effectiveness.				
<b>UNIT - V EMPLOYEE WELFARE</b>				<b>12</b>
Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement &Other Benefits- Remuneration – Components of remuneration – Incentives – Benefits				
<b>Total Lecture Hours</b>				<b>60</b>

**BOOKS FOR STUDY:**

- Dr. K. Sundar and Dr. J Srinivasan, Human Resource Development, Margham Publications, Chennai.
- Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.
- P. Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.

**BOOKS FOR REFERENCES:**

- L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.
- Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.

**WEB RESOURCES:**

- ❖ <https://hr.university/shrm/strategic-human-resource-management/>
- ❖ <https://www.investopedia.com/terms/c/collective-bargaining.asp>
- ❖ <https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778>

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

**COURSE OUTCOMES:****K LEVEL**

After studying this course, the students will be able to:

<b>CO1</b>	Examine the role of HRM in the new age organization and plan man power requirements and implement techniques of job design.	<b>K1 to K4</b>
<b>CO2</b>	Formulate action plans for employee Recruitment and Selection.	<b>K1 to K4</b>
<b>CO3</b>	Choose appropriate methods of Training	<b>K1 to K4</b>
<b>CO4</b>	Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention.	<b>K1 to K4</b>
<b>CO5</b>	Formulate strategies for employee welfare.	<b>K1 to K4</b>

**MAPPING WITH PROGRAM OUTCOMES:**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
<b>CO1</b>	3	2	3	2	3	2	3	3		
<b>CO2</b>	3	2	2	2	2	2	2	2		
<b>CO3</b>	3	3	3	2	3	2	3	3		
<b>CO4</b>	3	2	2	2	2	2	2	2		
<b>CO5</b>	3	3	3	2	3	2	3	3		

S- STRONG		M – MEDIUM		L – LOW	
CO / PO MAPPING:					
COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	2	2	-	-
CO 2	3	2	3	-	-
CO 3	3	2	2	-	-
CO 4	3	2	2	-	-
CO 5	3	2	3	-	-
WEITAGE	15	10	12	-	-
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	3	2	2.2	-	-
LESSON PLAN:					
UNIT	Human Resource Management		HRS	PEDAGOGY	
I	Introduction to HRM		12	Chalk and Talk, Power Point Presentation	
II	Recruitment and Selection		12	Chalk and Talk, Power Point Presentation	
III	Training and Development		12	Chalk and Talk, Power Point Presentation	
IV	Industrial Relations		12	Chalk and Talk, Power Point Presentation	
V	Employee Welfare		12	Chalk and Talk, Power Point Presentation, Video Lectures ,Seminar and Assignment	

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

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

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

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

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)						
S. No	Cos	K - Level	Section A (MCQs)		Section B (Either / or Choice) With K - LEVEL	Section C (Either / or Choice) With K - LEVEL
			No. of Questions	K – Level		
1	CO1	K1 – K4	2	K1,K2	2(K2 ,K2)	2(K3,K3)
2	CO2	K1 – K4	2	K1,K2	2(K2 ,K2)	2(K2,K2)
3	CO3	K1 – K4	2	K1,K2	2(K3,K3)	2(K4,K4)
4	CO4	K1 – K4	2	K1,K2	2(K2 ,K2)	2(K2,K2)
5	CO5	K1 – K4	2	K1,K2	2(K3,K3)	2(K3,K3)
No. of 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			5	4	52
K2	5	30	32	67	48	
K3		20	32	52	37	37
K4			16	16	11	11
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						

## Summative Examinations - Question Paper – Format

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



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

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

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<b>Course Name</b>	Office Management & Secretarial Practice			
<b>Course Code</b>	23UCOEC54	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	Elective	4	-	3
<b>COURSE OBJECTIVES:</b>				
<ul style="list-style-type: none"> <li>➤ To familiar with modern office management</li> <li>➤ To familiar with the work atmosphere</li> <li>➤ To train the students in maintaining and running the office effectively</li> <li>➤ To understand and organize data records</li> <li>➤ To gain knowledge about the role of secretary</li> </ul>				
<b>UNIT - I MODERN OFFICE AND ITS FUNCTION</b>				<b>12</b>
Introduction — Meaning of Office—Office Work—Office Activities —The Purpose of an Office—Office Functions — Importance of Office—The Changing Office—The Paperless Office — Office Management - Elements— Functions — Importance of Office Management – Office Manager —Roles and responsibilities of an Office Managers—The Ten Commandments.				
<b>UNIT - II OFFICE SPACE AND ENVIRONMENT MANAGEMENT</b>				<b>12</b>
Introduction— Principles — Location of Office — Office Building — Office Layout —Preparing the Layout — Re-layout — Open and Private Offices — New Trends in Office Layout. Kinds of Accommodation for an office— Freehold property — Leasehold property – Factors to be considered for the location of an office — Urban and Sub – Urban location: Advantages and disadvantages — Safety from Physical Hazards—Sanitary Requirements—Cleanliness —Security—Secrecy.				
<b>UNIT -III OFFICE SYSTEMS AND PROCEDURES</b>				<b>12</b>
The Systems Concept —Definitions— Characteristics of a good system – Systems Analysis —Flow of Work—Analysis of Flow of Work — Role of Office Manager in Systems and Procedures — Systems Illustrated - Office Machines and Equipment; Office forms – Design, Management and Control				
<b>UNIT - IV RECORDS MANAGEMENT</b>				<b>12</b>
Records — Principles governing Records management – Importance of Records — Records Management — Filing —Essentials and Characteristics of a Good Filing System — Classification and Arrangement of Files — Filing Equipment — Methods of Filing — Modern Filing Devices — Centralized vs. Decentralized Filing — Indexing — Types of Indexing— The Filing Routine — The Filing Manual — Records Retention — Evaluating the Records Management Programme—Modern Tendencies in Records Making				
<b>UNIT - V SECRETARIAL PRACTICE</b>				<b>12</b>
Role of Secretary: Definition; Appointment, Duties and Responsibilities of a Personal Secretary - Qualifications for Appointment as Personal Secretary. Modern Technology and Office Communication, Email, Voice Mail, Internet, Multimedia, Scanner, Video-Conferencing, Web-Casting. Agenda and Minutes of Meeting. Drafting, Fax-Messages, Email.				
<b>Total Lecture Hours</b>				<b>60</b>

**BOOKS FOR STUDY:**

- R S N Pillai & Bagavathi, Office Management, S Chand Publications, New Delhi
- Dr. T. S. Devanarayanan and N.S. Raghunathan, Office Management, Margham Publications
- P.K. Ghosh, Office Management, Sultan Chand & Sons, New Delhi.
- R.K. Chopra, Office Management, Himalaya Publishing House, Mumbai.
- Leffingwell and Robinson: Text book of Office Management, Tata McGraw-Hill, Noida.

**BOOKS FOR REFERENCES:**

- Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.
- Chhabra, T.N., Modern Business Organization, Dhanpat Rai & Sons New Delhi.
- Terry, George R, Office Management and Control, Irwin, United States.
- T Ramaswamy, Principles of Office Management, Himalaya Publishers, Mumbai.

**WEB RESOURCES:**

- ❖ <https://accountlearning.com/basic-functions-modern-office/>
- ❖ <https://records.princeton.edu/records-management-manual/records-management-concepts-definitions>

**NOTE: Latest Edition of Textbooks May be Used**

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

COURSE OUTCOMES:		K LEVEL
After studying this course, the students will be able to:		
<b>CO1</b>	Familiarized with modern office management	<b>K1 to K4</b>
<b>CO2</b>	Adapt with the modern work atmosphere	<b>K1 to K4</b>
<b>CO3</b>	Trained in maintaining the office independently and effectively	<b>K1 to K4</b>
<b>CO4</b>	Ability to organize data records in office	<b>K1 to K4</b>
<b>CO5</b>	Motivated to act as a company secretary	<b>K1 to K4</b>

**MAPPING WITH PROGRAM OUTCOMES:**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	2	2	2	2		
CO2	3	2	3	2	2	2	2	2		
CO3	3	2	3	2	2	2	2	2		
CO4	3	2	3	2	2	2	2	2		
CO5	3	2	3	2	2	2	2	2		
<b>S- STRONG</b>			<b>M – MEDIUM</b>					<b>L – LOW</b>		

**CO / PO MAPPING:**

COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	3	3	-	-
CO 2	3	3	3	-	-
CO 3	3	3	3	-	-
CO 4	3	3	3	-	-
CO 5	3	3	3	-	-
WEITAGE	15	15	15	-	-
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTIO N TO POS	3.0	3.0	3.0	-	-

**LESSON PLAN:**

UNIT	Office Management & Secretarial Practice	HRS	PEDAGOGY
I	Modern office and its function	12	L/PPT/ GROUP DISCUSSION
II	Office Space and Environment Management	12	L/CHALK AND TALK/PPT
III	Office Systems and Procedures	12	L/CHALK AND TALK
IV	Records Management	12	L/ PPT
V	Secretarial Practice	12	L/ CHALK AND TALK

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

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

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

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)						
S. No	Cos	K - Level	Section A (MCQs)		Section B (Either / or Choice) With K - LEVEL	Section C (Either / or Choice) With K - LEVEL
			No. of Questions	K – Level		
1	CO1	K1 – K4	2	K1,K2	2(K2 ,K2)	2(K3,K3)
2	CO2	K1 – K4	2	K1,K2	2(K2 ,K2)	2(K2,K2)
3	CO3	K1 – K4	2	K1,K2	2(K3,K3)	2(K4,K4)
4	CO4	K1 – K4	2	K1,K2	2(K2 ,K2)	2(K2,K2)
5	CO5	K1 – K4	2	K1,K2	2(K3,K3)	2(K3,K3)
No. of 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			5	4	52
K2	5	30	32	67	48	
K3		20	32	52	37	37
K4			16	16	11	11
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						

## Summative Examinations - Question Paper – Format

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

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

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



# MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)



## PG & RESEARCH DEPARTMENT OF COMMERCE FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

<b>Course Name</b>	Internship Report			
<b>Course Code</b>	23UCOIN51	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	Summer Internship	-	-	2

### COURSE OBJECTIVES:

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

### Course Description:

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

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

## Evaluation/assessment of student intern

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

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

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

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

COURSE OUTCOMES:								K LEVEL	
After studying this course, the students will be able to:									
CO1	Explain the student to the environment and expectations of performance on the part of private/public companies or government entities							K1 to K4	
CO2	Able to develop work habits and attitudes necessary for job success. Build a record of work experience							K1 to K4	
CO3	Explore career alternatives by Integrating theory and practice and learn to appreciate work and its function in the economy.							K1 to K4	
CO4	Expose the student to professional role models by developing communication, interpersonal and other critical skills							K1 to K4	
CO5	Examine employer-valued skills such as teamwork, communications and attention to detail.							K1 to K4	
MAPPING WITH PROGRAM OUTCOMES:									
CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	
CO1	S	S	M	M	M	S	S	S	
CO2	S	S	M	M	M	S	S	S	
CO3	S	S	M	M	M	S	S	S	
CO4	S	S	M	M	M	S	S	S	
CO5	S	S	M	M	M	S	S	S	
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		15	15	15		15		15	
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS		3.0	3.0	3.0		3.0		3.0	

# SIXTH SEMESTER

**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**
**PG & RESEARCH DEPARTMENT OF COMMERCE**  
**FOR THOSE WHO JOINED IN 2023-2024 AND AFTER**

<b>Course Name</b>	Cost Accounting - II			
<b>Course Code</b>	23UCOCC61	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	Core	6	-	4
<b>COURSE OBJECTIVES:</b>				
<ul style="list-style-type: none"> <li>➤ To understand the standards in Cost Accounting</li> <li>➤ To know the concepts of contract costing.</li> <li>➤ To be familiar with the concept of process costing.</li> <li>➤ To learn about operation costing.</li> <li>➤ To gain insights into standard costing</li> </ul>				
<b>UNIT - I COST ACCOUNTING STANDARDS</b>				<b>18</b>
An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.				
<b>UNIT - II JOB COSTING, BATCH COSTING AND CONTRACT COSTING</b>				<b>18</b>
Definitions - Features – Advantages – Limitations - A Comparison between Job Costing & Contract Costing – Batch Costing - Definitions - Features - Job Costing vs Batch Costing - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c.				
<b>UNIT -III PROCESS COSTING</b>				<b>18</b>
Process Costing – Meaning –Fundamental Principles of Process Costing- Features of Process Costing – Application of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain: Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products.				
<b>UNIT - IV OPERATION COSTING</b>				<b>18</b>
Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing (Simple Problems).				
<b>UNIT - V STANDARD COSTING AND VARIANCE ANALYSIS</b>				<b>18</b>
Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.				
<b>Total Lecture Hours</b>				<b>90</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>				

**BOOKS FOR STUDY:**

- Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi, 2023.
- Dr. R. Ramachandran & Dr. R. Srinivasan, Cost Accounting, Sri Ram Publication, Trichy, 2023.
- Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi, 2023.
- Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand publications, New Delhi, 2023.
- T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai, 2022.

**BOOKS FOR REFERENCES:**

- Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, Noida.
- Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi, 2022.
- S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi, 2023.
- V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi, 2022.
- Murthy A &Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai, 2022.
- Prasad. N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Bangladesh.

**WEB RESOURCES:**

- ❖ <https://www.economicdiscussion.net/cost-accounting/contract-costing/32597>
- ❖ <https://www.wallstreetmojo.com/process-costing/>
- ❖ <https://www.accountingnotes.net/cost-accounting/operating-costing/17755>

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

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

CO5	Set up standards and analyse variances.								K1 to K4		
MAPPING WITH PROGRAM OUTCOMES:											
CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	
CO1	3	3	3	2	3	3	3	3			
CO2	3	3	3	2	2	3	2	2			
CO3	3	3	3	2	3	3	3	3			
CO4	3	3	3	2	2	3	2	2			
CO5	3	3	3	2	3	3	3	3			
S- STRONG			M – MEDIUM					L – LOW			
CO / PO MAPPING:											
COS		PSO1		PSO2		PSO3		PSO4		PSO5	
CO 1		3		2		2		-		-	
CO 2		3		2		3		-		-	
CO 3		3		2		2		-		-	
CO 4		3		2		2		-		-	
CO 5		3		2		3		-		-	
WEITAGE		15		10		12		-		-	
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS		3		2		2.4		-		-	
LESSON PLAN:											
UNIT	Cost Accounting - II				HRS	PEDAGOGY					
I	Cost Accounting Standards				18	Chalk & Talk , PPT Presentation					
II	Job Costing, Batch Costing and Contract Costing				18	Chalk & Talk , PPT Presentation					
III	Process Costing				18	Chalk & Talk , PPT Presentation					
IV	Operation Costing				18	Chalk & Talk , PPT Presentation					
V	Standard Costing and Variance Analysis				18	Chalk & Talk , PPT Presentation, Seminar, Assignment					

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

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

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

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

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)						
S. No	Cos	K - Level	Section A (MCQs)		Section B (Either / or Choice) With K - LEVEL	Section C (Either / or Choice) With K - LEVEL
			No. of Questions	K – Level		
1	CO1	K1 – K4	2	K1,K2	2(K2 ,K2)	2(K3,K3)
2	CO2	K1 – K4	2	K1,K2	2(K2 ,K2)	2(K2,K2)
3	CO3	K1 – K4	2	K1,K2	2(K3,K3)	2(K4,K4)
4	CO4	K1 – K4	2	K1,K2	2(K2 ,K2)	2(K2,K2)
5	CO5	K1 – K4	2	K1,K2	2(K3,K3)	2(K3,K3)
No. of 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			5	4	52
K2	5	30	32	67	48	
K3		20	32	52	37	37
K4			16	16	11	11
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						

### Summative Examinations - Question Paper – Format

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

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

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

**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**
**PG & RESEARCH DEPARTMENT OF COMMERCE**  
**FOR THOSE WHO JOINED IN 2023-2024 AND AFTER**

<b>Course Name</b>	Management Accounting			
<b>Course Code</b>	23UCOCC62	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	Core	6	-	4
<b>COURSE OBJECTIVES:</b>				
<ul style="list-style-type: none"> <li>➤ To understand basics management accounting</li> <li>➤ To know the aspects of Financial Statement Analysis</li> <li>➤ To familiarize with fund flow and cash flow analysis</li> <li>➤ To learn about budgetary control</li> <li>➤ To gain insights into marginal costing</li> </ul>				
<b>UNIT - I INTRODUCTION TO MANAGEMENT ACCOUNTING</b>				<b>18</b>
Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.  Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.				
<b>UNIT – II RATIO ANALYSIS</b>				<b>18</b>
Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios –Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.				
<b>UNIT -III FUNDS FLOW &amp; CASH FLOW ANALYSIS</b>				<b>18</b>
Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement.  <b>Cash Flow Statement:</b> Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities				
<b>UNIT - IV MARGINAL COSTING</b>				<b>18</b>
<b>Marginal Costing:</b> Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point – Margin of Safety – Cost- Volume Profits Analysis.  <b>Decision Making:</b> Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor.				
<b>UNIT - V BUDGET AND BUDGETARY CONTROL</b>				<b>18</b>
Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits.				
<b>Total Lecture Hours</b>				<b>90</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>				

**BOOKS FOR STUDY:**

- Dr. R. Ramachandran & Dr. R. Srinivasan, Management Accounting, Sri Ram Publication, Trichy.
- Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications.
- Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.
- Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.
- Jenitra L Mervin, Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.
- T.S.Reddy & Y. Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai.

**BOOKS FOR REFERENCES:**

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

**WEB RESOURCES:**

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

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

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

**MAPPING WITH PROGRAM OUTCOMES:**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	3	2	3	3		
CO2	3	2	2	2	3	2	2	2		
CO3	3	2	3	2	3	2	3	3		
CO4	3	2	2	2	3	2	2	2		
CO5	3	3	3	2	3	2	3	3		
<b>S- STRONG</b>			<b>M – MEDIUM</b>					<b>L – LOW</b>		

**CO / PO MAPPING:**

COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	2	2	-	-
CO 2	3	2	3	-	-
CO 3	3	2	2	-	-
CO 4	3	2	2	-	-
CO 5	3	2	3	-	-
<b>WEITAGE</b>	<b>15</b>	<b>10</b>	<b>12</b>	<b>-</b>	<b>-</b>
<b>WEIGHTED PERCENTAGE OF COURSE CONTRIBUTIO N TO POS</b>	<b>3</b>	<b>2</b>	<b>2.4</b>	<b>-</b>	<b>-</b>

**LESSON PLAN:**

UNIT	Management Accounting	HRS	PEDAGOGY
<b>I</b>	Introduction to Management Accounting	<b>18</b>	<b>Chalk &amp; Talk , PPT Presentation</b>
<b>II</b>	Ratio Analysis	<b>18</b>	<b>Chalk &amp; Talk , PPT Presentation</b>
<b>III</b>	Funds Flow & Cash Flow Analysis	<b>18</b>	<b>Chalk &amp; Talk , PPT Presentation</b>
<b>IV</b>	Marginal Costing	<b>18</b>	<b>Chalk &amp; Talk , PPT Presentation</b>
<b>V</b>	Budget and Budgetary Control	<b>18</b>	<b>Chalk &amp; Talk , PPT Presentation, Seminar, Assignment</b>

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

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

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

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)						
S. No	Cos	K - Level	Section A (MCQs)		Section B (Either / or Choice) With K - LEVEL	Section C (Either / or Choice) With K - LEVEL
			No. of Questions	K – Level		
1	CO1	K1 – K4	2	K1,K2	2(K2 ,K2)	2(K3,K3)
2	CO2	K1 – K4	2	K1,K2	2(K2 ,K2)	2(K2,K2)
3	CO3	K1 – K4	2	K1,K2	2(K3,K3)	2(K4,K4)
4	CO4	K1 – K4	2	K1,K2	2(K2 ,K2)	2(K2,K2)
5	CO5	K1 – K4	2	K1,K2	2(K3,K3)	2(K3,K3)
No. of 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			5	4	52
K2	5	30	32	67	48	
K3		20	32	52	37	37
K4			16	16	11	11
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						



## Summative Examinations - Question Paper – Format

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

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

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

**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**
**PG & RESEARCH DEPARTMENT OF COMMERCE**  
**FOR THOSE WHO JOINED IN 2023-2024 AND AFTER**

<b>Course Name</b>	Income Tax Law and Practice - II			
<b>Course Code</b>	23UCOCC63	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	Core	6	-	4
<b>COURSE OBJECTIVES:</b>				
<ul style="list-style-type: none"><li>➤ To understand provisions relating to capital gains</li><li>➤ To know the provisions for computation of income from other sources</li><li>➤ To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.</li><li>➤ To learn about assessment of individuals</li><li>➤ To gain knowledge about assessment procedures</li></ul>				
<b>UNIT - I</b>	<b>CAPITAL GAINS</b>	<b>18</b>		
Capital Assets – Transfer – Short term vs Long term capital assets - Computation of Capital Gains – Exemption under Section 54, 54B, 54D, 54EC, 54F, 54GA				
<b>UNIT - II</b>	<b>INCOME FROM OTHER SOURCES &amp; CLUBBING OF INCOME</b>	<b>18</b>		
Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept-Undisclosed Income & Investments.				
<b>UNIT -III</b>	<b>SET OFF AND CARRY FORWARD OF LOSSES AND DEDUCTIONS FROM GROSS TOTAL INCOME</b>	<b>18</b>		
Gross Total Income vs Total Income - Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.				
<b>UNIT - IV</b>	<b>COMPUTATION OF TOTAL INCOME – INDIVIDUAL</b>	<b>18</b>		
Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime)				
<b>UNIT - V</b>	<b>INCOME TAX AUTHORITIES</b>	<b>18</b>		
Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer - Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN), e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS).				
<b>Total Lecture Hours</b>				<b>90</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>				

**BOOKS FOR STUDY:**

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

**BOOKS FOR REFERENCES:**

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

**WEB RESOURCES:**

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

Nature of Course	EMPLOYABILITY		✓	SKILL ORIENTED			ENTREPRENEURSHIP		
Curriculum Relevance	LOCAL		REGIONAL			NATIONAL		✓	GLOBAL
Changes Made in the Course	Percentage of Change		23 %	No Changes Made			New Course		
*Treat 20% as each unit (20*5=100%) and calculate the percentage of change for the course.									

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

**MAPPING WITH PROGRAM OUTCOMES:**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	3	2	3	3		
CO2	3	2	2	2	2	2	2	2		
CO3	3	3	3	2	3	2	3	3		
CO4	3	2	2	2	2	2	2	2		
CO5	3	3	3	2	3	2	3	3		
<b>S- STRONG</b>			<b>M – MEDIUM</b>					<b>L – LOW</b>		

**CO / PO MAPPING:**

COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	2	2	-	-
CO 2	3	2	3	-	-
CO 3	3	2	2	-	-
CO 4	3	2	2	-	-
CO 5	3	2	3	-	-
WEITAGE	15	10	12	-	-
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	3	2	2.2	-	-

**LESSON PLAN:**

UNIT	Income Tax Law and Practice - II	HRS	PEDAGOGY
I	Capital Gain	18	Chalk & Talk, PPT
II	Income From Other Sources & Clubbing of Income	18	Chalk & Talk, PPT
III	Set Off And Carry Forward Of Losses And Deduction From Gross Total Income	18	Chalk & Talk, PPT
IV	Computation of Total Income- Individual	18	Chalk & Talk, PPT
V	Income Tax Authorities	18	Chalk & Talk, PPT

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

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

**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 %
CIA I	K1	2			2	3.57	25
	K2	2	10		12	21.43	
	K3		10	16	26	46	46
	K4			16	16	29	29
	Marks	4	20	32	56	100	100
CIA II	K1	2			2	3.57	25
	K2	2	10		12	21.43	
	K3		10	16	26	46	46
	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

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)						
S. No	Cos	K - Level	Section A (MCQs)		Section B (Either / or Choice) With K - LEVEL	Section C (Either / or Choice) With K - LEVEL
			No. of Questions	K – Level		
1	CO1	K1 – K4	2	K1,K2	2(K2,K2)	2(K3,K3)
2	CO2	K1 – K4	2	K1,K2	2(K2,K2)	2(K3,K3)
3	CO3	K1 – K4	2	K1,K2	2(K3,K3)	2(K4,K4)
4	CO4	K1 – K4	2	K1,K2	2(K3,K3)	2(K3,K3)
5	CO5	K1 – K4	2	K1,K2	2(K2,K2)	2(K4,K4)
No. of 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			5	4	29
K2	5	30		35	25	
K3		20	48	68	49	49
K4			32	32	22	22
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						

## Summative Examinations - Question Paper – Format

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



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

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

**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**
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Course Name	Entrepreneurial Development			
Course Code	23UCOEC61	L	P	C
Category	Elective	5	-	3
COURSE OBJECTIVES:				
<ul style="list-style-type: none"><li>➤ To know the meaning and characteristics of entrepreneurship</li><li>➤ To identify the various business opportunities</li><li>➤ To understand the Process of setting up an enterprise</li><li>➤ To gain knowledge in the aspects of legal Compliance of setting up of an enterprise</li><li>➤ To develop an understanding of the role of MSME in economic growth</li></ul>				
UNIT - I	INTRODUCTION TO ENTREPRENEUR			15
Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Trait – Classification – Functions – Entrepreneurial Scenario in India.				
UNIT - II	DESIGN THINKING			15
Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.				
UNIT -III	SETTING UP OF AN ENTERPRISE			15
Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Person Company – Choice of Form of an Enterprise –Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.				
UNIT - IV	BUSINESS MODEL CANVAS AND FORMULATION OF PROJECT REPORT			15
Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds.				
UNIT - V	MSME’S AND SUPPORT INSTITUTIONS			15
Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.				
Total Lecture Hours				75

**BOOKS FOR STUDY:**

- Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai.
- Dr. C.B. Gupta & Dr. S.S. Khanka (Reprint 2014). Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.
- Charantimath Poornima, (Reprint 2014.), Entrepreneurship development-Small, Pearson Education, India.
- RajShankar, (Reprint 2016), Entrepreneurship Theory and Practice, Vijay Nicole and Imprints Pvt. Ltd, Chennai.
- Vasant Desai, (Reprint 2017). Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai.

**BOOKS FOR REFERENCES:**

- Anil kumar, Poornima, Principles of Entrepreneurial development, Newage publication, Chennai.
- Dr. A.K. Singh, Entrepreneurial development and management, Laxmi publications, Chennai.
- Dr. R.K. Singal, Entrepreneurial development and management, S.K. Kataria publishers, New Delhi.
- Dr. M.C. Garg, Entrepreneurial Development, New Delhi.
- E. Gordon, K. Natrajan, Entrepreneurial development, Himalaya publishing, Mumbai.

**WEB RESOURCES:**

- ❖ <https://www.interaction-design.org/literature/topics/design-thinking>
- ❖ <https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/>
- ❖ <http://www.msme.gov.in/>

<b>Nature of Course</b>	EMPLOYABILITY		SKILL ORIENTED		ENTREPRENEURSHIP		✓
<b>Curriculum Relevance</b>	LOCAL	REGIONAL	NATIONAL	✓	GLOBAL		
<b>Changes Made in the Course</b>	Percentage of Change	20 %	No Changes Made		New Course		
<b>*Treat 20% as each unit (20*5=100%) and calculate the percentage of change for the course.</b>							

COURSE OUTCOMES:		K LEVEL
After studying this course, the students will be able to:		
<b>CO1</b>	Identify the various traits of an entrepreneur	<b>K1 to K4</b>
<b>CO2</b>	Turn ideas into business opportunities	<b>K1 to K4</b>
<b>CO3</b>	Do feasibility study before starting a project	<b>K1 to K4</b>
<b>CO4</b>	Identify the sources of funds for funding a project	<b>K1 to K4</b>
<b>CO5</b>	Develop an understanding about the Government schemes available for women entrepreneurs	<b>K1 to K4</b>

**MAPPING WITH PROGRAM OUTCOMES:**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	3	2	3	3		
CO2	3	2	2	2	2	2	2	2		
CO3	3	3	3	2	3	2	3	3		
CO4	3	2	2	2	2	2	2	2		
CO5	3	3	3	2	3	2	3	3		
<b>S- STRONG</b>			<b>M – MEDIUM</b>					<b>L – LOW</b>		

**CO / PO MAPPING:**

COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	2	2	-	-
CO 2	3	2	3	-	-
CO 3	3	2	2	-	-
CO 4	3	2	2	-	-
CO 5	3	2	3	-	-
<b>WEITAGE</b>	<b>15</b>	<b>10</b>	<b>12</b>	<b>-</b>	<b>-</b>
<b>WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS</b>	<b>3</b>	<b>2</b>	<b>2.4</b>	<b>-</b>	<b>-</b>

**LESSON PLAN:**

UNIT	Entrepreneurial Development	HRS	PEDAGOGY
<b>I</b>	Introduction to Entrepreneur	<b>15</b>	<b>Chalk &amp; Talk , PPT Presentation</b>
<b>II</b>	Design Thinking.	<b>15</b>	<b>Chalk &amp; Talk , PPT Presentation</b>
<b>III</b>	Setting up of an Enterprise	<b>15</b>	<b>Chalk &amp; Talk , PPT Presentation</b>
<b>IV</b>	Business Model Canvas and Formulation of Project Report	<b>15</b>	<b>Chalk &amp; Talk , PPT Presentation</b>
<b>V</b>	MSME's and Support Institutions	<b>15</b>	<b>Chalk &amp; Talk , PPT Presentation, Seminar, Assignment</b>

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

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

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

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

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)						
S. No	Cos	K - Level	Section A (MCQs)		Section B (Either / or Choice) With K - LEVEL	Section C (Either / or Choice) With K - LEVEL
			No. of Questions	K – Level		
1	CO1	K1 – K4	2	K1,K2	2(K2 ,K2)	2(K3,K3)
2	CO2	K1 – K4	2	K1,K2	2(K2 ,K2)	2(K2 ,K2)
3	CO3	K1 – K4	2	K1,K2	2(K3 ,K3)	2(K4 ,K4)
4	CO4	K1 – K4	2	K1,K2	2(K2 ,K2)	2(K2 ,K2)
5	CO5	K1 – K4	2	K1,K2	2(K3 ,K3)	2(K3,K3)
No. of 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			5	4	52
K2	5	30	32	67	48	
K3		20	32	52	37	37
K4			16	16	11	11
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						

## Summative Examinations - Question Paper – Format

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

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

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



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<b>Course Name</b>	Computer Application in Business			
<b>Course Code</b>	23UCOEP61	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	Elective	-	5	3
<b>COURSE OBJECTIVES:</b>				
<ul style="list-style-type: none"> <li>➤ To apply various terminologies used in the operation of computer systems in a business environment.</li> <li>➤ To Understand the basic concepts of a word processing package.</li> <li>➤ To apply the basic concepts of electronic spread sheet software in business.</li> <li>➤ To Understand and apply the basic concepts of PowerPoint presentation.</li> <li>➤ To generate electronic mail for communicating in an automated office for business environment.</li> </ul>				
<b>UNIT - I WORD PROCESSING</b>				<b>15</b>
Introduction to Word-Processing, Word-Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer.				
<b>UNIT - II MAIL MERGE</b>				<b>15</b>
Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents.				
<b>UNIT -III CREATING BUSINESS SPREADSHEET</b>				<b>15</b>
Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its Statistical Parameters, Correlation and Regression.				
<b>UNIT - IV SPREADSHEET AND ITS BUSINESS APPLICATIONS</b>				<b>15</b>
Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions.				
<b>UNIT - V PREPARING PRESENTATIONS</b>				<b>15</b>
Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations.				
<b>Total Lecture Hours</b>				<b>75</b>

**BOOKS FOR STUDY:**

- R Parameswaran, Computer Application in Business - S. Chand Publishing, UP.
- Dr. Sandeep Srivastava, Er. Meera Goyal, Computer Applications In Business - SBPD Publications, UP.
- Mansi Bansal, Sushil Kumar Sharma, Computer Application In Business , Mumbai, Maharashtra.
- Peter Norton, “Introduction to Computers” –Tata McGraw-Hill, Noida.
- Renu Gupta , Computer Applications in Business, Shree Mahavir Book Depot (Publishers) New Delhi.

**BOOKS FOR REFERENCES:**

- Gupta, Swati ,Office Automation System, Lap Lambert Academic Publication. USA.
- Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGraw Hill, Noida.
- Dr.R. Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamilnadu.
- John Walkenbach ,MS Excel 2007 Bible, Wiley Publication, New Jersey, USA.
- Glyn Davis &Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.

**WEB RESOURCES:**

- ❖ [https://www.youtube.com/watch?v=Nv\\_Nnw01FaU](https://www.youtube.com/watch?v=Nv_Nnw01FaU)
- ❖ <https://www.udemy.com/course/office-automation-certificate-course/>
- ❖ [https://guides.lib.umich.edu/ld.php?content\\_id=11412285](https://guides.lib.umich.edu/ld.php?content_id=11412285)

**NOTE: Latest Edition of Textbooks May be Used**

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

**COURSE OUTCOMES:****K LEVEL**

After studying this course, the students will be able to:

<b>CO1</b>	Recall various techniques of working in MS-WORD	<b>K1 to K4</b>
<b>CO2</b>	Prepare appropriate business document.	<b>K1 to K4</b>
<b>CO3</b>	Create - Presentation for Seminars and Lecture.	<b>K1 to K4</b>
<b>CO4</b>	Understanding various tools used in MS-EXCEL	<b>K1 to K4</b>
<b>CO5</b>	Apply Excel tools in various business areas of Finance, HR, Statistics.	<b>K1 to K4</b>

**MAPPING WITH PROGRAM OUTCOMES:**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	3	2	3	2	3	2
CO2	3	2	3	2	2	2	2	2
CO3	3	3	3	2	3	2	3	2
CO4	3	2	3	2	2	2	2	2
CO5	3	3	3	2	3	2	3	2

**S- STRONG****M – MEDIUM****L - LOW****CO / PO MAPPING:**

COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	2	2	-	-
CO 2	3	2	3	-	-
CO 3	3	2	2	-	-
CO 4	3	2	2	-	-
CO 5	3	2	3	-	-
<b>TOTAL</b>	<b>15</b>	<b>10</b>	<b>12</b>	<b>-</b>	<b>-</b>
<b>AVERAGE</b>	<b>3</b>	<b>2</b>	<b>2.4</b>	<b>-</b>	<b>-</b>

**LESSON PLAN:**

UNIT	Computer Application in Business	HRS	PEDAGOGY
<b>I</b>	Word Processing	<b>15</b>	<b>L/PPT/ GROUP DISCUSSION</b>
<b>II</b>	Mail Merge	<b>15</b>	<b>L/CHALK AND TALK/PPT</b>
<b>III</b>	Creating Business Spreadsheet	<b>15</b>	<b>L/CHALK AND TALK</b>
<b>IV</b>	Spreadsheet and its Business Applications	<b>15</b>	<b>L/ PPT</b>
<b>V</b>	Preparing Presentations	<b>15</b>	<b>L/ CHALK AND TALK</b>

<b>List of programmes</b>	
<b>Sl. NO.</b>	<b>UNIT 1 – WORD PROCESSING</b>
1.	To create a list of Government schemes with the help of Bullets and Numbering in MS-Word.
2.	To create a Business Letter using proper paragraph formatting, Indent and Page formatting in MS-Word.
3.	To create a Resume with header and footer in MS-Word.
<b>UNIT 2 – MAIL MERGE</b>	
4.	To Prepare a Mail Merge with tables and pictures in Ms-Word.
5.	To create a Mail using mail merge by including link to database in Ms-Word.
6.	Create a business document and link it through mail merge in MS-Word.
<b>UNIT 3 - CREATING BUSINESS SPREADSHEET</b>	
7.	To create a ratio analysis statement by applying appropriate formulas.
8.	To prepare a capital budgeting statement along with graphical representation of data.
9.	To create a spreadsheet and enter primary data and apply the following: i) Frequency ii) Statistical parameters iii) Correlation and regression.
<b>UNIT 4 – SPREADSHEET AND ITS BUSINESS APPLICATIONS</b>	
10.	To create a Worksheet by entering salary of 10 employees and print a worksheet.
11.	To create a multiple spreadsheets for a project and organize the data with charts and graphical representations.
12.	To apply the following functions from function library in the spread sheets: i) Mathematical ii) Statistical iii) Logical iv) Lookup and Reference v) Text functions
<b>UNIT – 5 PREPARING PRESENTATIONS</b>	
13.	To create a basic presentation on Share market including the following: I. 3 Slides II. Fonts III. Tables IV. Images V. Texts
14.	To apply design and transition effect in the share market presentation.
15.	To create a business presentation with 5 slide and play slideshow.

**Learning Outcome Based Education & Assessment (LOBE) Formative Examination - Blue Print**

**Articulation Mapping – K Levels with Course Outcomes (COs)**

Internal	COs	K Level	Syntax & Semantics	Programming principles	Concept Applications	Coding & Implementation	Debugging & Output
CIAI	CO1	K1	5				
	CO2	K2		5			
	CO3	K3			5		
	CO4	K3				5	
	CO5	K4					5
Question Pattern CIA	No. of Questions to be asked		2	2	2	2	2
	No. of Questions to be answered		2	2	2	2	2
	Marks for each question		2.5	2.5	2.5	2.5	2.5
	Total Marks for each section		5	5	5	5	5

**Distribution of Marks with K Level CIA**

	K Level	Syntax & Semantics	Programming principles	Concept Applications	Implementation	Output	Total Marks	% of (Marks without choice)	Consolidate of %
CIA	K1	5					5	20	20
	K2		5				5	20	20
	K3			5	5		10	40	40
	K4					5	5	20	20
Marks							25	100	100

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)							
S. No.	Cos	K Level	Syntax & Semantics	Programming principles	Concept Applications	Coding & Implementation	Debugging & Output
1	CO1	K1	15				
2	CO2	K2		15			
3	CO3	K3			15		
4	CO4	K3				15	
5	CO5	K4					15
Question Pattern		No. of Questions to be asked	2	2	2	2	2
		No. of Questions to be answered	2	2	2	2	2
		Marks for each question	7.5	7.5	7.5	7.5	7.5
		Total Marks for each section	15	15	15	15	15

Distribution of Marks with K Level								
K Level	Syntax & Semantics	Programming principles	Concept Applications	Coding	Debugging & Output	Total Marks	% of (Marks without choice)	Consolidated %
K1	15					15	20	20
K2		15				15	20	20
K3			15	15		30	40	40
K4					15	15	20	20
Marks	15	15	15	15	15	75	100	100

**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**
**PG & RESEARCH DEPARTMENT OF COMMERCE**  
**FOR THOSE WHO JOINED IN 2023-2024 AND AFTER**

Course Name	Spreadsheet for Business			
Course Code	23UCOEP62	L	P	C
Category	Elective	-	5	3
COURSE OBJECTIVES:				
<ul style="list-style-type: none"><li>➤ To introduce students to Excel as an important tool in business applications</li><li>➤ To familiarize them with the features and functions of a spread sheet.</li><li>➤ To understand the concepts of accounting, reporting and analysis using spread sheet.</li><li>➤ To Construct formulas, including the use of built-in functions, and relative and absolute reference</li><li>➤ To develop various applications using MS-Excel.</li></ul>				
UNIT - I	Introduction			15
Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.				
UNIT - II	Financial, Logical and Text Functions			15
Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR, NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions.				
UNIT -III	Statistical Analysis			15
Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.				
UNIT - IV	Reference Functions			15
Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Getpivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.				
UNIT - V	Projects and Applications			15
Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel.				
Total Lecture Hours				75

**BOOKS FOR STUDY:**

- John Walkenbach , MS Excel Bible, Wiley Publication, New Jersey, USA.
- Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore.
- Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA.
- Greg Harvey, Excel 2016 for Dummies, Chennai.

**BOOKS FOR REFERENCES:**

- Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.
- Google Sheets Basics: Masato Takeda and others; Tekuru Inc, India.
- Harjit Suman, Excel Bible for Beginners, Kindle Editio, Chennai.
- Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGraw Hill, Noida.

**WEB RESOURCES:**

- ❖ <https://www.freebookkeepingaccounting.com/using-excel-in-accounts>
- ❖ <https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance>
- ❖ [https://www.youtube.com/watch?v=Nv\\_Nnw01FaU](https://www.youtube.com/watch?v=Nv_Nnw01FaU)

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

COURSE OUTCOMES:		K LEVEL
After studying this course, the students will be able to:		
<b>CO1</b>	Develop and Apply Fundamental Spread Sheet Skills.	<b>K1 to K4</b>
<b>CO2</b>	Understanding Various Tools Used in Ms-Excel.	<b>K1 to K4</b>
<b>CO3</b>	Knowledge on Various Statistical Tests in Ms-Excel.	<b>K1 to K4</b>
<b>CO4</b>	Demonstrate Proficiency in Using Complex Spread Sheet Tools Such as Formulas and Functions.	<b>K1 to K4</b>
<b>CO5</b>	Develop Trending Application Using MS-Excel	<b>K1 to K4</b>



**MAPPING WITH PROGRAM OUTCOMES:**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	3	3	2	3	3		
CO2	3	2	3	3	2	2	2	2		
CO3	3	3	3	3	3	2	3	3		
CO4	3	2	3	3	2	2	2	2		
CO5	3	3	3	3	3	2	3	3		
<b>S- STRONG</b>			<b>M – MEDIUM</b>					<b>L – LOW</b>		

**CO / PO MAPPING:**

COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	2	2	-	-
CO 2	3	2	3	-	-
CO 3	3	2	2	-	-
CO 4	3	2	2	-	-
CO 5	3	2	3	-	-
<b>WEITAGE</b>	<b>15</b>	<b>10</b>	<b>12</b>	<b>-</b>	<b>-</b>
<b>WEIGHTED PERCENTAGE OF COURSE CONTRIBUTIO N TO POS</b>	<b>3</b>	<b>2</b>	<b>2.4</b>	<b>-</b>	<b>-</b>

**LESSON PLAN:**

UNIT	Spreadsheet for Business	HRS	PEDAGOGY
<b>I</b>	Introduction	<b>15</b>	<b>Power Point Presentation, Video Lectures</b>
<b>II</b>	Financial, Logical and Text Functions Financial Functions	<b>15</b>	<b>Power Point Presentation, Video Lectures</b>
<b>III</b>	Statistical Analysis	<b>15</b>	<b>Power Point Presentation, Video Lectures</b>
<b>IV</b>	Reference Functions	<b>15</b>	<b>Power Point Presentation, Video Lectures</b>
<b>V</b>	Projects and Applications	<b>15</b>	<b>Power Point Presentation, Video Lectures</b>

## **Practical Session Plan for MS Excel**

### **UNIT - I: Introduction**

- 1. Spreadsheets Basics**
  - Create a new workbook, input sales data for 5 products over 7 days, and save the file with an appropriate name.
- 2. Cell Referencing and Addressing**
  - Create a calculation sheet showing total, average, and percentage sales using different cell referencing techniques.
- 3. File Menu and Home Menu**
  - Format the sales data with bold headers, apply number formatting to show currency, and save a formatted copy.
- 4. AutoSum, Sort, and Filter**
  - Use AutoSum to calculate the total sales for each product. Sort the products by sales and filter out products with sales below a threshold.
- 5. Insert Menu**
  - Insert a table for the sales data and generate a Pivot Table to analyze weekly totals. Create a bar chart to visualize product sales.
- 6. Page Layout, Review, and View Menus**
  - Adjust the page layout for printing the sales report, add comments on high-performing products, and use Page Layout view to finalize.
- 7. Data Tools**
  - Split a column of full names into First and Last names using Text to Columns, remove duplicate entries, and validate email addresses in a list.

### **UNIT - II: Financial, Logical, and Text Functions**

#### **8 Financial Functions**

- Calculate the depreciation of an asset using DB, DDB, and VDB functions. Prepare a simple loan payment schedule using PMT, NPER, and INTRATE.

#### **9 Logical Functions**

- Create a grading system where students' marks are categorized as Pass/Fail using IF, AND, and OR functions.

#### **10 Text Functions**

- Clean and standardize a dataset by removing extra spaces with TRIM, converting text to uppercase with UPPER, and extracting specific portions with LEFT and RIGHT.

### **UNIT - III: Statistical Analysis**

#### **11. Statistical Functions**

- Analyze a dataset of student scores to calculate Mean, Median, Mode, and Standard Deviation. Perform correlation analysis between hours studied and marks scored.
- Perform an F Test to compare variances between two datasets and a Chi-Square test to analyze categorical data.

## **UNIT - IV: Reference**

### **12. Date & Time Functions**

- Create a project timeline by calculating durations using Start and End dates with functions like DAYS360, WORKDAY, and WEEKDAY.

### **13 Lookup and Reference Functions**

- Use VLOOKUP to fetch prices of items from a product list, and implement HLOOKUP for grade lookups in a score table.
- Use TRANSPOSE to switch rows and columns in a dataset and add hyperlinks for external references.

### **14 Practical Exercises**

- Combine lookup functions with date functions to create a sales tracker that provides monthly summaries.

## **UNIT - V: Projects and Applications**

### **15 Financial Analysis**

- : Build a Ratio Analysis template to calculate profitability, liquidity, and solvency ratios for a given company.

### **16 Business Applications**

- Design a Payroll Processing system including calculations for gross salary, deductions, and net pay.

### **17 Social Media and Advanced Analytics**

- Analyze social media engagement data to identify trends using Pivot Tables and charts.
- Automate repetitive tasks in the analysis using basic Macros.

### **18 Trending Business Applications**

**Develop a small VBA script to generate weekly reports automatically, including charts and summary tables for business insights**

**Practical Session Plan for MS Excel**

## **UNIT - I: Introduction**

### **8. Spreadsheets Basics**

- Create a new workbook, input sales data for 5 products over 7 days, and save the file with an appropriate name.

### **9. Cell Referencing and Addressing**

- Create a calculation sheet showing total, average, and percentage sales using different cell referencing techniques.

### **10. File Menu and Home Menu**

- Format the sales data with bold headers, apply number formatting to show currency, and save a formatted copy.

### **11. AutoSum, Sort, and Filter**

- Use AutoSum to calculate the total sales for each product. Sort the products by sales and filter out products with sales below a threshold.

### **12. Insert Menu**

- Insert a table for the sales data and generate a Pivot Table to analyze weekly totals. Create a bar chart to visualize product sales.
- 13. Page Layout, Review, and View Menus**
- Adjust the page layout for printing the sales report, add comments on high-performing products, and use Page Layout view to finalize.
- 14. Data Tools**
- Split a column of full names into First and Last names using Text to Columns, remove duplicate entries, and validate email addresses in a list.

## **UNIT - II: Financial, Logical, and Text Functions**

### **11 Financial Functions**

- Calculate the depreciation of an asset using DB, DDB, and VDB functions. Prepare a simple loan payment schedule using PMT, NPER, and INTRATE.

### **12 Logical Functions**

- Create a grading system where students' marks are categorized as Pass/Fail using IF, AND, and OR functions.

### **13 Text Functions**

- Clean and standardize a dataset by removing extra spaces with TRIM, converting text to uppercase with UPPER, and extracting specific portions with LEFT and RIGHT.

## **UNIT - III: Statistical Analysis**

### **11. Statistical Functions**

- Analyze a dataset of student scores to calculate Mean, Median, Mode, and Standard Deviation. Perform correlation analysis between hours studied and marks scored.
- Perform an F Test to compare variances between two datasets and a Chi-Square test to analyze categorical data.

## **UNIT - IV: Reference**

### **12. Date & Time Functions**

- Create a project timeline by calculating durations using Start and End dates with functions like DAYS360, WORKDAY, and WEEKDAY.

### **19 Lookup and Reference Functions**

- Use VLOOKUP to fetch prices of items from a product list, and implement HLOOKUP for grade lookups in a score table.
- Use TRANSPOSE to switch rows and columns in a dataset and add hyperlinks for external references.

## 20 Practical Exercises

- Combine lookup functions with date functions to create a sales tracker that provides monthly summaries.

## UNIT - V: Projects and Applications

### 21 Financial Analysis

- : Build a Ratio Analysis template to calculate profitability, liquidity, and solvency ratios for a given company.

### 22 Business Applications

- Design a Payroll Processing system including calculations for gross salary, deductions, and net pay.

### 23 Social Media and Advanced Analytics

- Analyze social media engagement data to identify trends using Pivot Tables and charts.
- Automate repetitive tasks in the analysis using basic Macros.

### 24 Trending Business Applications

Develop a small VBA script to generate weekly reports automatically, including charts and summary tables for business insights

Learning Outcome Based Education & Assessment (LOBE) Formative Examination - Blue Print							
Articulation Mapping – K Levels with Course Outcomes (COs)							
Internal	COs	K Level	Syntax & Semantics	Programming principles	Concept Applications	Coding & Implementation	Debugging & Output
CI AI	CO1	K1	5				
	CO2	K2		5			
	CO3	K3			5		
	CO4	K3				5	
	CO5	K4					5
Question Pattern CIA	No. of Questions to be asked		2	2	2	2	2
	No. of Questions to be answered		2	2	2	2	2
	Marks for each question		2.5	2.5	2.5	2.5	2.5
	Total Marks for each section		5	5	5	5	5

Distribution of Marks with K Level CIA									
	K Level	Syntax & Semantics	Programming principles	Concept Applications	Implementation	Output	Total Marks	% of (Marks without choice)	Consolidate of %
CIA	K1	5					5	20	20
	K2		5				5	20	20
	K3			5	5		10	40	40
	K4					5	5	20	20
Marks							25	100	100

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)							
S. No.	Cos	K Level	Syntax & Semantics	Programming principles	Concept Applications	Coding & Implementation	Debugging & Output
1	CO1	K1	15				
2	CO2	K2		15			
3	CO3	K3			15		
4	CO4	K3				15	
5	CO5	K4					15
Question Pattern		No. of Questions to be asked	2	2	2	2	2
		No. of Questions to be answered	2	2	2	2	2
		Marks for each question	7.5	7.5	7.5	7.5	7.5
		Total Marks for each section	15	15	15	15	15

Distribution of Marks with K Level								
K Level	Syntax & Semantics	Programming principles	Concept Applications	Coding	Debugging & Output	Total Marks	% of (Marks without choice)	Consolidated %
K1	15					15	20	20
K2		15				15	20	20
K3			15	15		30	40	40
K4					15	15	20	20
Marks	15	15	15	15	15	75	100	100

**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**
**PG & RESEARCH DEPARTMENT OF COMMERCE**  
**FOR THOSE WHO JOINED IN 2023-2024 AND AFTER**

Course Name	Logistics and Supply Chain Management			
Course Code	23UCOEC62	L	P	C
Category	Elective	5	-	3
COURSE OBJECTIVES:				
<ul style="list-style-type: none"><li>➤ To understand the origin and principles of logistics management</li><li>➤ To know the types of inventory control</li><li>➤ To gain insight on the importance of supply chain management</li><li>➤ To identify the Key Enablers in Supply Chain Improvement</li><li>➤ To analyse the SCOR model</li></ul>				
UNIT - I	LOGISTICS MANAGEMENT			15
Origin – Meaning –Importance - Types of Logistics – Principles of Logistics Management– Warehouse Management – Meaning – Definition – Importance – Types of WM - Automation and Outsourcing – Customer Service and Logistics Management– Perspective– Concepts in Logistics and Physical Distribution Distribution and Inventory..				
UNIT - II	TRANSPORTATION AND DISTRIBUTION			15
Types of Inventory Control– Demand Forecasting– Routing– Transportation Management– Some Commercial Aspects in Distribution Management– Codification– Distribution Channel Management – Distribution Resource Planning (DRP) – Logistics in 21st Century.				
UNIT -III	SUPPLY CHAIN MANAGEMENT			15
Introduction and Development – Nature and Concept– Importance of Supply Chain – Value Chain – Components of Supply Chain – The Need for Supply Chain – Understanding the Supply Chain – Management – Participants in Supply Chain – Global Applications.				
UNIT - IV	SUPPLY CHAIN DRIVERS			15
Role of a Manager in Supply Chain - Supply Chain Performance Drivers – Key Enablers in Supply Chain Improvement – Inter Relation between Enablers and Levels of Supply Chain Improvement – Systems and Values of Supply Chain.				
UNIT - V	ALIGNING THE SUPPLY CHAIN WITH BUSINESS STRATEGY			15
SCOR Model – Outsourcing 3 PLs– Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies – Certifications.				
Total Lecture Hours				75



**BOOKS FOR STUDY:**

- G. Raghuram & N. Rangaraj : Logistics and Supply Chain Management, Macmillan Publications, India. Dr. T. S. Devanarayanan and N.S. Raghunathan, Office Management, Margham Publications
- Martin Christopher: Logistics of Supply Chain Management: Creating Value adding Networks – FT Press, New Jersey, USA.
- D.K. Agrawal: Textbooks of Logistics and Supply Chain Management, MacMillan Publications, India.
- Tan Miller (Author), Matthew J. Liberatore Logistics Management: An Analytics-Based Approach, Business expert, New Jersey, USA.
- Peter Bolstorff Supply Chain Excellence: A Handbook for Dramatic Improvement Using the SCOR Model, Amazon publishing, Washington, USA.

**BOOKS FOR REFERENCES:**

- Waters Donald, Logistics: Introduction to Supply Chain Management, Palgrave Macmillan Publications, India.
- Dalmina Sanjay, Financial Supply Chain Management, McGraw Hill Publishing Co. Pvt., Ltd, Noida.
- Robert F. Jacobs, William L. Berry Manufacturing Planning and Control for Supply Chain Management: The CPIM Reference, 2nd Edition, McGraw Hill, Noida.
- Douglas Long International Logistics: Global Supply Chain Management, Springer Publications, New York-

**WEB RESOURCES:**

- ❖ <https://lapaas.com/logistics-management-overview-types-and-process/>
- ❖ <https://www.investopedia.com/terms/s/scm.asp>
- ❖ <https://scm.ncsu.edu/scm-articles/article/the-scor-model-for-supply-chain-strategic-decisions>

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

COURSE OUTCOMES:									K LEVEL
After studying this course, the students will be able to:									
CO1	Examine the importance of Customer Service in Logistics Management								K1 to K4
CO2	Develop an understanding on the Distribution Channel Management								K1 to K4
CO3	Interpret the Global applications of supply chain management								K1 to K4
CO4	Understand the Inter Relation between Enablers and Levels of Supply Chain Improvement								K1 to K4
CO5	Identify the conflict resolution strategies								K1 to K4

MAPPING WITH PROGRAM OUTCOMES:										
CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	3	2	3	3		
CO2	3	2	3	2	3	2	2	2		
CO3	3	2	3	2	3	2	3	3		
CO4	3	2	3	2	3	2	2	2		
CO5	3	2	3	2	3	2	3	3		
S- STRONG			M – MEDIUM					L – LOW		

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

LESSON PLAN:			
UNIT	Logistics and Supply Chain Management	HRS	PEDAGOGY
I	Logistics Management	15	Chalk and Talk, Power Point Presentation, Video Lectures
II	Transportation and Distribution	15	Chalk and Talk, Power Point Presentation, Video Lectures
III	Supply Chain Management	15	Chalk and Talk, Power Point Presentation,

			<b>Video Lectures</b>
<b>IV</b>	Supply Chain Drivers	<b>15</b>	<b>Chalk and Talk, Power Point Presentation, Video Lectures</b>
<b>V</b>	Aligning the Supply Chain with Business Strategy	<b>15</b>	<b>Chalk and Talk, Power Point Presentation, Video Lectures</b>

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

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

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

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

**K3-** Application oriented- Solving Problems

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

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

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)						
S. No	Cos	K - Level	Section A (MCQs)		Section B (Either / or Choice) With K - LEVEL	Section C (Either / or Choice) With K - LEVEL
			No. of Questions	K – Level		
1	CO1	K1 – K4	2	K1,K2	2(K2 ,K2)	2(K3,K3)
2	CO2	K1 – K4	2	K1,K2	2(K2 ,K2)	2(K2 ,K2)
3	CO3	K1 – K4	2	K1,K2	2(K3 ,K3)	2(K4 ,K4)
4	CO4	K1 – K4	2	K1,K2	2(K2 ,K2)	2(K2 ,K2)
5	CO5	K1 – K4	2	K1,K2	2(K3 ,K3)	2(K3,K3)
No. of 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			5	4	52
K2	5	30	32	67	48	
K3		20	32	52	37	37
K4			16	16	11	11
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						

## Summative Examinations - Question Paper – Format

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

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

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

**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**
**PG & RESEARCH DEPARTMENT OF COMMERCE**  
**FOR THOSE WHO JOINED IN 2023-2024 AND AFTER**

<b>Course Name</b>	General Awareness for Competitive Examination			
<b>Course Code</b>	23UCOSC61	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	Skill	2	-	2
<b>COURSE OBJECTIVES:</b>				
<ul style="list-style-type: none"> <li>➤ To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners.</li> <li>➤ To build experiences for students as they grow into lifelong learners.</li> <li>➤ To know the basic concepts of various discipline</li> </ul>				
<b>UNIT - I INDIAN POLITY</b>				<b>6</b>
Basics concepts- Three organs of Indian government (Executives, Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission, CAG.				
<b>UNIT - II GEOGRAPHY</b>				<b>6</b>
Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian’s physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian natural vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution.				
<b>UNIT -III ECONOMY</b>				<b>6</b>
National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial policies – Financial Markets.				
<b>UNIT - IV HISTORY</b>				<b>6</b>
Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India’s Response – Home Rule league – Montague Chelmsford reforms – Rowlett Act – Non –Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India.				
<b>UNIT - V ENVIRONMENT AND ECOLOGY</b>				<b>6</b>
Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organization.				
<b>Total Lecture Hours</b>				<b>30</b>

**BOOKS FOR STUDY:**

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

**BOOKS FOR REFERENCES:**

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

**WEB RESOURCES:**

- ❖ <https://www.freebookkeepingaccounting.com/using-excel-in-accounts>
- ❖ <https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance>
- ❖ [https://www.youtube.com/watch?v=Nv\\_Nnw01FaU](https://www.youtube.com/watch?v=Nv_Nnw01FaU)

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

COURSE OUTCOMES:									K LEVEL	
After studying this course, the students will be able to:										
CO1	Develop board knowledge of the different components in polity								K1 to K2	
CO2	Understand the Geographical features across countries and in India								K1 to K2	
CO3	Acquire knowledge on the aspects of Indian Economy								K1 to K2	
CO4	Understand the significance of India’s Freedom Struggle								K1 to K2	
CO5	Gain knowledge on Ecology and Environment								K1 to K2	
MAPPING WITH PROGRAM OUTCOMES:										
CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	3	2	3	2			
CO2	3	2	3	3	3	2	2			
CO3	3	2	3	3	3	2	2			
CO4	3	2	3	3	2	2	2			
CO5	3	2	3	3	3	2	2			
S- STRONG			M – MEDIUM					L – LOW		



**CO / PO MAPPING:**

<b>COS</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO 1</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>-</b>
<b>CO 2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>-</b>
<b>CO 3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>-</b>
<b>CO 4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>-</b>
<b>CO 5</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>-</b>
<b>WEITAGE</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>-</b>	<b>-</b>
<b>WEIGHTED PERCENTAGE OF COURSE CONTRIBUTIO N TO POS</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>-</b>	<b>-</b>

**LESSON PLAN:**

<b>UNIT</b>	<b>General Awareness for Competitive Examination</b>	<b>HRS</b>	<b>PEDAGOGY</b>
<b>I</b>	Indian Polity	<b>06</b>	<b>CHALK &amp; TALK, PPT</b>
<b>II</b>	Geography	<b>06</b>	<b>CHALK &amp; TALK, PPT</b>
<b>III</b>	Economy	<b>06</b>	<b>CHALK &amp; TALK, PPT</b>
<b>IV</b>	History	<b>06</b>	<b>CHALK &amp; TALK, PPT</b>
<b>V</b>	Environment and Ecology	<b>06</b>	<b>CHALK &amp; TALK, PPT</b>

<b>Learning Outcome Based Education &amp; Assessment (LOBE)</b> <b>Formative Examination - Blue Print</b> <b>Articulation Mapping – K Levels with Course Outcomes (COs)</b>				
Internal	Cos	K Level	Section A	
			MCQs	
			No. of. Questions	K - Level
CI AI	CO1	K1 – K2	25	K1,K2
	CO2	K1 – K2	25	K1,K2
CI AII	CO3	K1 – K2	25	K1,K2
	CO4	K1 – K2	25	K1,K2
Question Pattern CIA I & II		No. of Questions to be asked	50	
		No. of Questions to be answered	50	
		Marks for each question	1	
		Total Marks for each section	50	

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

Distribution of Marks with K Level CIA I & CIA II					
	K Level	Section A (Multiple Choice Questions)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	30	30	60	100
	K2	20	20	40	
	K3				
	K4				
	Marks	50	50	100	100
CIA II	K1	30	30	60	100
	K2	20	20	40	
	K3				
	K4				
	Marks	50	50	100	100

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

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

**K3-** Application oriented- Solving Problems

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

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

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)				
S. No	COs	K - Level	Section A (MCQs)	
			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 Questions to be Asked			75	
No. of Questions to be answered			75	
Marks for each question			1	
Total Marks for each section			75	
(Figures in parenthesis denotes, questions should be asked with the given K level)				

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

<b>Distribution of Marks with K Level</b>				
<b>K Level</b>	<b>Section A (Multiple Choice Questions)</b>	<b>Total Marks</b>	<b>% of (Marks without choice)</b>	<b>Consolidated %</b>
<b>K1</b>	<b>40</b>	<b>40</b>	<b>53</b>	<b>100</b>
<b>K2</b>	<b>35</b>	<b>35</b>	<b>47</b>	
<b>K3</b>				
<b>K4</b>				
<b>Marks</b>		<b>75</b>	<b>100</b>	<b>100</b>
<b>NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.</b>				