

M.COM

Syllabus

Program Code: PCO

2024 - Onwards



MANNAR THIRUMALAI NAICKER COLLEGE

(AUTONOMOUS)

Re-accredited with “A⁺” Grade by NAAC

PASUMALAI, MADURAI – 625 004

**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS),
MADURAI – 625 004
M. COM CURRICULUM**

(For the students admitted from the academic year 2024-2025 onwards)

Course Code	Title of the Course	Hrs	Credits	Maximum Marks		
				Int	Ext	Total
FIRST SEMESTER						
Part – III	Core courses					
24PCOCC11	Business Finance	6	5	25	75	100
24PCOCC12	Digital Marketing	6	5	25	75	100
24PCOCC13	Banking and Insurance	6	4	25	75	100
Part – III	Elective courses					
24PCOEC11	Security Analysis and Portfolio Management	6	3	25	75	100
24PCOEC12	Strategic Human Resource Management	6	3	25	75	100
Total		30	20	125	375	500
SECOND SEMESTER						
Part – III	Core courses					
24PCOCC21	Strategic Cost Management	6	5	25	75	100
24PCOCC22	Corporate Accounting	6	5	25	75	100
24PCOCC23	Setting up of Business Entities	6	4	25	75	100
Part – III	Elective courses					
24PCOEC21	Business Ethics and Corporate Sustainability	5	3	25	75	100
24PCOEC22	Logistics and Supply Chain Management	5	3	25	75	100
Part – IV	Skill course					
24PCOSP21	Practical Professional Competency MS Office 365	2	2	25	75	100
Total		30	22	150	450	600
24PCOIN31	Internship* Industrial Activity	-	-	-	-	-

*** At the end of the semester, all the students should complete their internship during the summer vacation (April - May) for which the marks with due credits will be awarded in the third semester.**

Course Code	Title of the Course	Hrs	Credits	Maximum Marks		
				Int	Ext	Total
THIRD SEMESTER						
Part – III	Core courses					
24PCOCC31	Taxation	6	5	25	75	100
24PCOCC32	Research Methodology	6	5	25	75	100
24PCOCP31	Computer Applications in Business	6	4	25	75	100
Part – III	Elective course					
24PCOEC31	Strategic Management	4	3	25	75	100
Part - IV	Skill Enhancement course					
24PCOSC31	New Venture Planning and Development	2	2	25	75	100
Part - IV	Non Major Elective Course					
24PCONM31	Banking Technology	6	3	25	75	100
Part - IV	Mandatory Course					
24PCOIN31	Internship / Industrial Activity	-	2	25	75	100
Total		30	24	175	525	700
FOURTH SEMESTER						
Part – III	Core courses					
24PCOCC41	Corporate and Economic Laws	6	5	25	75	100
24PCOCC42	Human Resource Analytics	6	5	25	75	100
24PCOCC43	International Business	6	5	25	75	100
Part – III	Core project					
24PCOPR41	Project with Viva - Voce	6	3	25	75	100
Part – III	Elective course					
24PCOEC41	Organisational Behaviour	4	3	25	75	100
Part – IV	Skill Enhancement course					
24PCOSC41	Fin Tech	2	2	25	75	100
Part - V	Extension Activities					
24PEXTG41	Extension Activity	-	1	25	75	100
Total		30	24	175	525	700
Grand Total		120	90	625	1875	2500

THIRD SEMESTER

**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)****PG AND RESEARCH DEPARTMENT OF COMMERCE****For those who joined in 2024-2025 and after**

Course Name	Taxation			
Course Code	24PCOCC31	L	P	C
Category	Core	6	-	5
COURSE OBJECTIVES:				
<ul style="list-style-type: none"> ➤ To identify deductions from gross total income and computation of income for different classes of assesses ➤ To understand the procedure for filing of returns and tax planning ➤ To analyze the structure on international business taxation ➤ To assess Goods and Services Tax and filing GST returns ➤ To compute customs duty as per Customs Act 				
UNIT - I ASSESSMENT OF PERSONS				18
Tax Exemptions for Agricultural Income-Deductions to be made in computing total income (80G, 80GGB & 80GGC, 80IA, 80IAB, 80IAC, 80IB, 80IBA, 80ID, 80IE, 80JJA, 80JJAA, 80LA, 80M, 80P, 80PA) – Assessment of Firms, AOP, BOI, Company and Co-operative society.				
UNIT - II TAX RETURNS AND TAX PLANNING				18
Return of income: Statutory obligation, Return Forms, Time for filing of return, Revised return, Modified return–Assessment -Tax Deducted at Source - Advance payment of Tax: Persons liable to pay, Due date, Computation - Payment in pursuance of order of Assessing Officer, Consequences on non-payment. – Tax planning, Tax avoidance and Tax evasion - Tax planning and specific management decisions: Make or buy, Own or lease, Retain or replace, Shut down or continue.				
UNIT - III INTERNATIONAL BUSINESS TAXATION				18
International business taxation - Taxation of Non-resident - Double taxation relief - Transfer pricing and other anti-avoidance measure - Application and interpretation of tax treaties - (Double taxation avoidance agreement - DTAA) - Equalization levy.				
UNIT - IV GOODS AND SERVICES TAX				18
Goods and Services Tax: GST Act, 2017 - Registration – Procedure for registration under Schedule III – Amendment of registration – Rates of Tax of IGST, CGST, SGST/UGTST- Assessment of GST- Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Input Tax Credit -Anti profiteering – Filing of Returns- Penalties – Prosecution – Appeal and Revision.				
UNIT - V CUSTOMS ACT 1962				18
Customs Act, 1962:Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty.				
Total Lecture Hours				90
Theory – 60% & Problem – 40%				

BOOKS FOR STUDY:

- Vinod Singhania and Kapil Singhania, Direct Taxes Law & Practice Professional Edition, Taxmann Publications, New Delhi, 2023.
- Mehrotra H.C. and Goyal S.P, Income Tax including Tax Planning & Management, Sahitya Bhawan Publications, Agra, 2023.
- Sekar G, "Direct Taxes" - A Ready Refresher, Sitaraman C. & Co Pvt.Ltd., Chennai, 2023.
- Balachandran V, (2021) Textbook of GST and Customs Law, Sultan Chand and Sons, New Delhi
- Vandana Bangar and Yogendra Bangar, "Comprehensive Guide to Taxation" (Vol.I and II), Aadhyaprakashan, Prayagraj (UP), 2023.

BOOKS FOR REFERENCES:

- Sha R.G. and Usha Devi N., (2022) "Income Tax" (Direct and Indirect Tax), Himalaya Publishing House, Mumbai.
- Girish Ahuja and Ravi Gupta, "Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST", Wolters Kluwer India Private Limited, 2023.
- Swetha Jain, GST Law & Practice, Taxmann Publishers Pvt.Ltd, Chennai, 2022.
- Datt V.S., "GST - Input Tax Credit", Taxmann Publishers, Chennai, 2022.
- Anurag Pandey, "Law & Practices of GST and Service Tax"- Sumedha Publication House, New Delhi, 2022.

WEB RESOURCES:

- ❖ https://www.icsi.edu/media/webmodules/16112021_Advance_Tax_Laws.pdf
- ❖ https://www.icsi.edu/media/webmodules/Final_Direct_Tax_Law_17_12_2020.pdf
- ❖ https://www.icsi.edu/media/webmodules/TL_Final_pdf_25102021.pdf

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	Apply the provisions of income tax to determine taxable income									K1 to K5
CO2	Plan taxes									K1 to K5
CO3	Illustrate the nuances of international business taxation									K1 to K5
CO4	Apply the provisions of GST									K1 to K5
CO5	Summarise the provisions of Customs Act									K1 to K5
MAPPING WITH PROGRAM OUTCOMES:										
CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3				
CO2	3	3	3	3	3	3				
CO3	3	3	3	3	3	3				
CO4	3	3	3	3	3	3				
CO5	3	3	3	3	3	3				
S -STRONG			M – MEDIUM					L – LOW		
CO / PO MAPPING:										
COS		PSO1	PSO2		PSO3		PSO4		PSO5	
CO 1		3	2		3					
CO 2		2	2		3					
CO 3		3	2		3					
CO 4		3	2		3					
CO 5		3	3		3					
WEITAGE		14	11		15					
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTIO N TO POS		2.8	2.2		3.0					

LESSON PLAN:

UNIT	Taxation	HRS	PEDAGOGY
I	Assessment of persons	18	Chalk and Talk, Power Point Presentation, Video Lectures
II	Tax Returns and Tax planning	18	Chalk and Talk, Power Point Presentation, Video Lectures
III	International Business Taxation	18	Chalk and Talk, Power Point Presentation, Video Lectures
IV	Good and Services Tax	18	Chalk and Talk, Power Point Presentation, Video Lectures
V	Customs Act 1962	18	Seminar, Assignment, 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 AI	CO1	K1 – K5	2	K1 , K2	2(K3, K3)	2(K4, K4)
	CO2	K1 – K5	2	K1 , K2	2(K4, K4)	2(K5, K5)
CI AII	CO3	K1 – K5	2	K1 , K2	2(K3, K3)	2(K4, K4)
	CO4	K1 – K5	2	K1, K2	2(K4, K4)	2(K5, K5)
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 %
	K1	2			2	3.57	7
	K2	2			2	3.57	
CIA I	K3		10		10	17.85	18
	K4		10	16	26	46.43	46
	K5			16	16	28.58	29
	Marks	4	20	32	56	100	100
	K1	2			2	3.57	7
CIA II	K2	2			2	3.57	
	K3		10		10	17.85	18
	K4		10	16	26	46.43	46
	K5			16	16	28.58	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

K5 –Evaluate, combine, Criticize, Predict, Convince.

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 – K5	2	K1, K2	2 (K2, K2)	2 (K3, K3)
2	CO2	K1 – K5	2	K1, K2	2 (K3,K3)	2 (K4,K4)
3	CO3	K1 – K5	2	K1, K2	2 (K4,K4)	2 (K5,K5)
4	CO4	K1 – K5	2	K1, K2	2 (K4,K4)	2 (K5,K5)
5	CO5	K1 – K5	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	4
K2	5	10		15	11	11
K3		20	32	52	37	37
K4		20	16	36	25	25
K5			32	32	23	23
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						

Summative Examinations - Question Paper – Format

Q. No.	Unit	CO	K-level		
Answer 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 ALL the questions				PART – B	(5 x 5 = 25 Marks)
11. a)	Unit - I	CO1	K2		
OR					
11. b)	Unit - I	CO1	K2		
12. a)	Unit - II	CO2	K3		
OR					
12. b)	Unit - II	CO2	K3		
13. a)	Unit - III	CO3	K4		
OR					
13. b)	Unit - III	CO3	K4		
14. a)	Unit - IV	CO4	K4		
OR					
14. b)	Unit - IV	CO4	K4		
15. a)	Unit - V	CO5	K3		
OR					
15. b)	Unit - V	CO5	K3		

Answer ALL 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	K4		
OR					
17. b)	Unit - II	CO2	K4		
18. a)	Unit - III	CO3	K5		
OR					
18. b)	Unit - III	CO3	K5		
19. a)	Unit - IV	CO4	K5		
OR					
19. b)	Unit - IV	CO4	K5		
20. a)	Unit - V	CO5	K3		
OR					
20. b)	Unit - V	CO5	K3		



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG AND RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2024-2025 and after

Course Name	Research Methodology			
Course Code	24PCOCC32	L	P	C
Category	Core	6	-	5
COURSE OBJECTIVES:				
<ul style="list-style-type: none"> ➤ To understand the fundamentals of research ➤ To construct theoretical design and formulate hypotheses ➤ To evaluate the data collection techniques ➤ To perform parametric and non-parametric tests ➤ To enhance report writing skills and develop ethical conduct in research 				
UNIT - I INTRODUCTION TO RESEARCH METHODOLOGY				18
Research: Definition – Objectives – Motivations for research – Types of research – Maintaining objectivity in research – Criteria of good research – Applications of research in business – Formulating a research problem – Literature Review – Reasons for review – Reference management tools - Identification of research gap – Framing of objectives.				
UNIT - II HYPOTHESIS TESTING AND RESEARCH DESIGN				18
Hypothesis – Formulation of hypothesis – Testing of hypothesis – Type I and Type II errors – Research design – Types of research design - Methods of data collection: Census, Sample survey, Case study – Sampling: Steps in sampling design, Methods of sampling – Testing of reliability and validity – Sampling errors.				
UNIT - III DATA COLLECTION				18
Variable: Meaning and types - Techniques of data collection – Primary data: Meaning, Advantages and limitations – Techniques: Interview, Schedule, Questionnaire – Open Ended and Close Ended Questionnaire - Observation –Secondary Data: Meaning and sources.				
UNIT - IV DATA ANALYSIS				18
Data Analysis – Uni-variate Analysis: Percentile, Mean, Median, Mode, Standard deviation, Range, Minimum, Maximum, Independent sample t-test – Bi-variate analysis: Simple correlation, Simple Regression, Chi-square, Paired samples t-test, ANOVA, Man-Whitney test – Wilcoxon signed rank test – Kruskal Wallis test (Simple problems)				
UNIT - V PREPARATION OF RESEARCH REPORT				18
Report preparation – Guidelines and precautions for interpretation – Steps in Report writing - Style of research reports (APA, MLA, Anderson, and Harvard) – Mechanics of report writing –Ethics in Research – Avoiding plagiarism – Plagiarism checker tools – Funding agencies for business research.				
Total Lecture Hours				90
Theory: 80%; Problems: 20%				

BOOKS FOR STUDY:

- Tripathi, (2014) “Research Methodology in Management and Social Sciences”. Sultan Chand & Sons, New Delhi, 2022.
- Kothari C.R and Gaurav Garg, (2020) “Research Methodology” – Methods and Techniques. New Age International (P) Limited, New Delhi, 2022.
- Krishnaswami and Ranganathan, (2011) “Methodology of Research in Social Sciences”, Himalaya Publishing House, Mumbai, 2023.

BOOKS FOR REFERENCES:

- Donald R. Cooper, Pamela S. Schindler and J. K. Sharma, “Business Research Methodology”, 12th Edition, Tata McGraw Hill, Noida (UP), 2022.
- Sashi K. Gupta and Parneet Rangi, (2018) “Research Methodology”, Kalyani Publisher, Ludhiana.
- Sharma R D and Hardeep Chahal, (2004) “Research Methodology In Commerce and Management”, Anmol Publications, New Delhi

WEB RESOURCES:

- ❖ https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture_notes/health_science_students/ln_research_method_final.pdf
- ❖ <https://ccsuniversity.ac.in/bridge-library/pdf/MPhil%20Stats%20Research%20Methodology-Part1.pdf>
- ❖ https://prog.lmu.edu.ng/colleges_CMS/document/books/EIE%20510%20LECTURE%20NOTES%20first.pdf
- ❖ <https://www.statisticssolutions.com/academic-research-consulting/data-analysis-plan/>

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	Recall the research concepts and recognize the research problem									K1 to K5
CO2	Formulate research hypothesis and determine the sample size									K1 to K5
CO3	Select appropriate method for data collection									K1 to K5
CO4	Make inferences based on statistical tests									K1 to K5
CO5	Draft a research report avoiding plagiarism									K1 to K5
MAPPING WITH PROGRAM OUTCOMES:										
CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	2	2	3				
CO2	3	3	3	2	2	3				
CO3	3	3	3	2	2	3				
CO4	3	3	3	2	2	3				
CO5	3	3	3	2	2	3				
S -STRONG			M – MEDIUM					L – LOW		
CO / PO MAPPING:										
COS		PSO1		PSO2		PSO3		PSO4		PSO5
CO 1		2		3		3				
CO 2		2		3		3				
CO 3		2		3		3				
CO 4		2		3		3				
CO 5		2		3		3				
WEITAGE		10		15		15				
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTIO N TO POS		2.0		3.0		3.0				

LESSON PLAN:

UNIT	Research Methodology	HRS	PEDAGOGY
I	INTRODUCTION TO RESEARCH METHODOLOGY	18	Lecture, Power Point Presentation
II	HYPOTHESIS TESTING AND RESEARCH DESIGN	18	Lecture, Power Point Presentation
III	DATA COLLECTION	18	Lecture, Power Point Presentation
IV	DATA ANALYSIS	18	Lecture, Power Point Presentation
V	PREPARATION OF RESEARCH REPORT	18	Seminar, Assignments, & Lecture

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 – K5	2	K1 , K2	2(K3, K3)	2(K4, K4)
AI	CO2	K1 – K5	2	K1 , K2	2(K4, K4)	2(K5, K5)
CI	CO3	K1 – K5	2	K1 , K2	2(K2, K2)	2(K3, K3)
AII	CO4	K1 – K5	2	K1, K2	2(K3, K3)	2(K5, K5)
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 %
	K1	2			2	3.57	7
	K2	2			2	3.57	
CIA I	K3		10		10	17.85	18
	K4		10	16	26	46.43	46
	K5			16	16	28.58	29
	Marks	4	20	32	56	100	100
	K1	2			2	3.57	25
CIA II	K2	2	10		12	21.43	
	K3		10	16	26	46.43	46
	K4				0	0	0
	K5			16	16	28.57	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

K5 –Evaluate, combine, Criticize, Predict, Convince.

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 – K5	2	K1, K2	2 (K2, K2)	2 (K3, K3)
2	CO2	K1 – K5	2	K1, K2	2 (K3,K3)	2 (K4,K4)
3	CO3	K1 – K5	2	K1, K2	2 (K4,K4)	2 (K5,K5)
4	CO4	K1 – K5	2	K1, K2	2 (K4,K4)	2 (K5,K5)
5	CO5	K1 – K5	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	3.57	4
K2	5	10		15	10.71	11
K3		20	32	52	37.14	37
K4		20	16	36	25.71	25
K5			32	32	22.86	23
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						

Summative Examinations - Question Paper – Format

Q. No.	Unit	CO	K-level		
Answer 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 ALL the questions				PART – B	(5 x 5 = 25 Marks)
11. a)	Unit - I	CO1	K2		
OR					
11. b)	Unit - I	CO1	K2		
12. a)	Unit - II	CO2	K3		
OR					
12. b)	Unit - II	CO2	K3		
13. a)	Unit - III	CO3	K4		
OR					
13. b)	Unit - III	CO3	K4		
14. a)	Unit - IV	CO4	K4		
OR					
14. b)	Unit - IV	CO4	K4		
15. a)	Unit - V	CO5	K3		
OR					
15. b)	Unit - V	CO5	K3		

Answer ALL 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	K4		
OR					
17. b)	Unit - II	CO2	K4		
18. a)	Unit - III	CO3	K5		
OR					
18. b)	Unit - III	CO3	K5		
19. a)	Unit - IV	CO4	K5		
OR					
19. b)	Unit - IV	CO4	K5		
20. a)	Unit - V	CO5	K3		
OR					
20. b)	Unit - V	CO5	K3		



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG AND RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2024-2025 and after

Course Name	Computer Applications in Business			
Course Code	24PCOCP31	L	P	C
Category	Core	-	6	4
COURSE OBJECTIVES:				
<ul style="list-style-type: none"> ➤ To understand the fundamentals of SPSS ➤ To compare the values obtained in t-test and ANOVA ➤ To perform regression and non-parametric tests ➤ To create company, groups and ledgers and obtain financial statements using Tally Prime ➤ To understand inventory management and account for goods and services tax 				
UNIT - I INTRODUCTION TO SPSS				18
Opening a data file in SPSS – Variable view – Data view – Entering data into the data editor – Saving the data file– Table creation – Descriptive statistics: Percentile values, Measures of central tendency, Measures of dispersion, Distribution – Cronbach’s Alpha test – Charts and graphs - Editing and copying SPSS output.				
UNIT - II PARAMETRIC TESTS IN SPSS				18
Compare means: One-sample t-test, Independent Samples t-test, Paired-samples t-test and One-way ANOVA, Two-way ANOVA - Correlation: Bi-variate, Partial and Multiple. Simple linear regression.				
UNIT - III NON-PARAMETRIC TESTS IN SPSS				18
Chi-square test - Mann Whitney’s test for independent samples – Wilcoxon matched pairs sample test– Friedman’s test– Wilcoxon signed rank test – Kruskal Wallis test				
UNIT - IV INTRODUCTION TO TALLY PRIME				18
Tally Prime: Introduction – Starting Tally Prime – Creation of a Company - Selecting company - Shutting a company - Altering company– Creating Accounting groups and ledgers – Vouchers – Practical problems for a new and existing business and not-for profit organization. Accounting reports: Introduction – Displaying Trial balance, Profit and Loss Account, Balance sheet, Day book, Purchase register, Sales register, Cash flow/Funds flow and ratio analysis – Practical problems.				
UNIT - V INVENTORY AND GST IN TALLY PRIME				18
Inventory: Introduction to Inventory Masters – Creation of stock group – Creation of Godown – Creation of unit of measurement – Creation of stock item – Entering inventory details in Accounting vouchers – Practical problems. GST: Introduction – Enabling GST – Defining tax details – Entries in Accounting vouchers – View invoice report – Practical problems.				
Total Lecture Hours				90

BOOKS FOR STUDY:

- Sundara Pandian.P, Muthulakshmi. S & Vijayakumar, T (2022), Research Methodology & Applications of SPSS in Social Science Research, Sultan Chand & Sons, New Delhi
- Morgan George. A, Barrett C Karen, Leech L Nancy and Gloeckner Gene W (2019), IBM SPSS for Introductory Statistics, Routledge, 6th Edition, U.K
- Official Guide to Financial Accounting using Tally Prime (2021), BPB Publication, Delhi
- Chheda Rajesh, U (2020), Learn Tally Prime, Ane Books, 4th Edition, New Delhi.

BOOKS FOR REFERENCES:

- Kulas John, Renata Garcia Prieto Palacios Roji, Smith Adams (2021), IBM SPSS Essentials: Managing and Analysing Social Sciences Data, 2nd Edition, John Wiley & Sons Inc., New York
- Rajathi. A, Chandran. P (2011), SPSS for You, MJP Publishers, Chennai
- Sangwan Rakesh (2022), Learn Tally Prime in English, Ascend Prime Publication, Pilani
- Lodha Roshan (2022), Tally Prime with GST Accounting, Law Point Publication, Kolkata.

WEB RESOURCES:

- ❖ <https://www.spss-tutorials.com/basics/>
- ❖ <https://www.tallyclub.in/>
- ❖ <https://tallysolutions.com/business-guides/inventory-management-in-tally-erp9/>

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	Construct data file in SPSS	K1 to K5
CO2	Examine Means of samples	K1 to K5
CO3	Apply non-parametric tests	K1 to K5
CO4	Construct a company, form groups and get automated financial statements	K1 to K5
CO5	Plan for automation of inventory	K1 to K5

MAPPING WITH PROGRAM OUTCOMES:

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

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

COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	2	3	3		
CO 2	2	3	3		
CO 3	2	3	3		
CO 4	3	3	3		
CO 5	3	3	3		
WEITAGE	12	15	15		
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTIO N TO POS	2.4	3.0	3.0		

LESSON PLAN:

UNIT	Computer Applications in Business	HRS	PEDAGOGY
I	INTRODUCTION TO SPSS	18	Power Point Presentation & Practical Lab
II	PARAMETRIC TESTS IN SPSS	18	Power Point Presentation & Practical Lab
III	NON-PARAMETRIC TESTS IN SPSS	18	Power Point Presentation & Practical Lab
IV	INTRODUCTION TO TALLY PRIME	18	Power Point Presentation & Practical Lab
V	INVENTORY AND GST IN TALLY PRIME	18	Power Point Presentation & Practical Lab

Learning Outcome Based Education & Assessment (LOBE) Formative Examination – Blue Print Articulation Mapping – K Levels with Course Outcomes (COs)							
Internal	Cos	K Level	INTRODUCTION TO SPSS	PARAMETRIC TESTS IN SPSS	NON-PARAMETRIC TESTS IN SPSS	INTRODUCTION TO TALLY PRIME	INVENTORY AND GST IN TALLY PRIME
CIA	CO1	K1	5				
	CO2	K2		5			
	CO3	K3			5		
	CO4	K4				5	
	CO5	K5					5
Question Pattern CIA		No. of Questions to be asked	1	1	1	1	1
		No. of Questions to be answered	1	1	1	1	1
		Marks for each question	5	5	5	5	5

Distribution of Marks with K Level CIA									
	K Level	INTRODUCTION TO SPSS	PARAMETRIC TESTS IN SPSS	NON-PARAMETRIC TESTS IN SPSS	INTRODUCTION TO TALLY PRIME	INVENTORY AND GST IN TALLY PRIME		% of (Marks without choice)	Consolidate of %
CIA	K1	5					5	20	20
	K2		5				5	20	20
	K3			5			5	20	20
	K4				5		5	20	20
	K5					5	5	20	20
	Marks	5	5	5	5	5	25	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

K5 –Evaluate, combine, Criticize, Predict, Convince

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)							
Internal	Cos	K Level	INTRODUCTION TO SPSS	PARAMETRIC TESTS IN SPSS	NON-PARAMETRIC TESTS IN SPSS	RODUCTION TO TALLY PRIME	INVENTORY AND GST IN TALLY PRIME
CIA	CO1	K1	15				
	CO2	K2		15			
	CO3	K3			15		
	CO4	K4				15	
	CO5	K5					15
Question Pattern CIA		No. of Questions to be asked	3	3	3	3	3
		No. of Questions to be answered	3	3	3	3	3
		Marks for each question	5	5	5	5	5
		Total Marks for each section	15	15	15	15	15

Distribution of Marks with K Level CIA									
	K Level	INTRODUCTION TO SPSS	PARAMETRIC TESTS IN SPSS	NON-PARAMETRIC TESTS IN SPSS	INTRODUCTION TO TALLY PRIME	INVENTORY AND GST IN TALLY PRIME		% of (Marks without choice)	Consolidate of %
CIA	K1	15					15	20	20
	K2		15				15	20	20
	K3			15			15	20	50
	K4				15		15	20	20
	K5					15	15	20	20
	Marks						75	100	100



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG AND RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2024-2025 and after

Course Name	Strategic Management			
Course Code	24PCOEC31	L	P	C
Category	Elective	4	-	3
COURSE OBJECTIVES:				
<ul style="list-style-type: none"> ➤ To understand strategic management and its levels and phases ➤ To analyze the dynamics of competitive strategic management techniques ➤ To familiarize with the business and functional level strategies ➤ To gain knowledge on organisational and strategic leadership ➤ To apply latest concepts in strategy implementation and control 				
UNIT - I INTRODUCTION TO STRATEGIC MANAGEMENT				12
Introduction to Strategic Management: Meaning and Nature of Strategic management, Framework of Strategic management, Strategic Levels in Organizations, Phases of strategic management, Benefits and challenges of strategic Management in global economy.				
UNIT - II TECHNIQUES FOR STRATEGIC MANAGEMENT				12
Dynamics of Competitive Strategy: Corporate governance- Role of Board of directors and top management in corporate governance; Agency and Stewardship theory, Situational Analysis-SWOT analysis, TOWS Matrix, Portfolio Analysis - BCG, GE, and ADL matrix - Strategic Management Process: Strategic Planning, Strategic Intent – Vision, Mission and Objectives, Strategy Formulation - Corporate Level Strategies : Concepts and Nature of Corporate Strategy, Strategic Alternatives at Corporate Level-Growth, Stability, Expansion, Business Combinations – Mergers and Acquisitions, Strategic Alliances, Turnaround, Retrenchment and Retreat, Corporate parenting.				
UNIT - III DIFFERENT LEVELS OF STRATEGIES				12
Business Level Strategies: Competitive Strategies at Business Level, Michael Porter's Generic Strategies, Best-Cost Provider Strategy - Functional Level Strategies: Marketing Strategy, Financial Strategy, Operations Strategy, Human Resource Strategy, Research and Development.				
UNIT - IV ORGANISATION AND STRATEGIC LEADERSHIP				12
Organisation and Strategic Leadership: Organisation Structure, Strategic Business Unit, Strategic Leadership, Strategy Supportive Culture, Entrepreneurship and Intrapreneurship, Strategic Leadership across organizations				
UNIT - V STRATEGY IMPLEMENTATION AND CONTROL				12
Strategy Implementation and Control: Strategy Implementation, Strategic Choice, Strategic Control, Strategy Audit, Business Process Reengineering, Benchmarking, Six Sigma and contemporary practices in strategic management.				
Total Lecture Hours				60

BOOKS FOR STUDY:

- Prasad L. M., (2018), “Strategic Management”, 7th Edition, Sultan Chand & Sons, New Delhi.
- Cherunilam, Francis, (2021), “Strategic Management” 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
- John A. Pearce, Richard B. Robinson and Amita Mital, (2018) “Strategic Management” 14th Edition, McGraw Hill Education, New Delhi.
- Gupta C. B. (2022), “Strategic Management” Latest Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.

BOOKS FOR REFERENCES:

- Jeyarathanam M., (2021), “Strategic Management” 7th Edition, Himalaya Publishing House Pvt. Ltd, Mumbai
- Ghosh P.K. (2014), “Strategic Management”, 14th Edition, Sultan Chand & Sons, New Delhi
- Chandan J. S. and Nitish Sen Gupta (2022), “Strategic Management”, Vikas Publishing House Pvt. Ltd., New Delhi
- Fred R. David, (2017), “Strategic Management Concepts and Cases” 13th Edition, Prentice Hall, Pearson Education, London, England

WEB RESOURCES:

- ❖ <https://resource.cdn.icai.org/66691bos53810cp2.pdf>
- ❖ <https://resource.cdn.icai.org/66693bos53810cp4.pdf>
- ❖ <https://resource.cdn.icai.org/66694bos53810cp5.pdf>
- ❖ <https://resource.cdn.icai.org/66695bos53810cp6.pdf>
- ❖ <https://resource.cdn.icai.org/66697bos53810cp8.pdf>

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	Summarise strategic management principles at different levels and phases									K1 to K5
CO2	Explain the dynamics of competitive strategic management techniques									K1 to K5
CO3	Examine business and functional level strategies									K1 to K5
CO4	Identify strategic leadership and organisational skills									K1 to K5
CO5	Apply latest concepts in strategy implementation and control									K1 to K5
MAPPING WITH PROGRAM OUTCOMES:										
CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	3	2	2				
CO2	3	3	2	3	2	2				
CO3	3	3	3	3	3	3				
CO4	3	3	3	3	3	3				
CO5	3	3	2	3	3	2				
S -STRONG			M – MEDIUM					L – LOW		
CO / PO MAPPING:										
COS		PSO1		PSO2		PSO3		PSO4		PSO5
CO 1		2		1		2				
CO 2		2		1		2				
CO 3		3		2		3				
CO 4		3		1		3				
CO 5		3		1		2				
WEITAGE		13		6		12				
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTIO N TO POS		2.6		1.2		2.4				

LESSON PLAN:

UNIT	Strategic Management	HRS	PEDAGOGY
I	Introduction to Strategic Management	12	Chalk and talk, Power Point Presentation, Video Lectures
II	Techniques for Strategic Management	12	Chalk and talk, Power Point Presentation, Video Lectures
III	Different Levels of Strategies	12	Chalk and talk, Power Point Presentation, Video Lectures
IV	Organisation and Strategic Leadership	12	Chalk and talk, Power Point Presentation, Video Lectures
V	Strategy Implementation and Control	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 – K5	2	K1, K2	2(K2, K2)	2(K4, K4)
	CO2	K1 – K5	2	K1, K2	2(K3, K3)	2(K5, K5)
CI AII	CO3	K1 – K5	2	K1, K2	2(K3, K3)	2(K4, K4)
	CO4	K1 – K5	2	K1, K2	2(K4, K4)	2(K5, K5)
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		10	17.86	18
	K4			16	16	28.57	29
	K5			16	16	28.57	29
	Marks	4	20	32	56	100.00	100
CIA II	K1	2			2	3.57	7
	K2	2			2	3.57	
	K3		10		10	17.86	18
	K4		10	16	26	46.43	46
	K5			16	16	28.57	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

K5 –Evaluate, combine, Criticize, Predict, Convince.

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 – K5	2	K1, K2	2 (K2, K2)	2 (K3,K3)
2	CO2	K1 – K5	2	K1, K2	2 (K4,K4)	2 (K4,K4)
3	CO3	K1 – K5	2	K1, K2	2 (K3,K3)	2 (K3,K3)
4	CO4	K1 – K5	2	K1, K2	2 (K4,K4)	2 (K5,K5)
5	CO5	K1 – K5	2	K1, K2	2 (K3,K3)	2 (K5,K5)
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	3.57	4
K2	5	10		15	10.71	11
K3		20	32	52	37.14	37
K4		20	16	36	25.71	26
K5			32	32	22.86	23
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						

Summative Examinations - Question Paper – Format

Q. No.	Unit	CO	K-level		
Answer 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 ALL the questions				PART – B	(5 x 5 = 25 Marks)
11. a)	Unit - I	CO1	K2		
OR					
11. b)	Unit - I	CO1	K2		
12. a)	Unit - II	CO2	K4		
OR					
12. b)	Unit - II	CO2	K4		
13. a)	Unit - III	CO3	K3		
OR					
13. b)	Unit - III	CO3	K3		
14. a)	Unit - IV	CO4	K4		
OR					
14. b)	Unit - IV	CO4	K4		
15. a)	Unit - V	CO5	K3		
OR					
15. b)	Unit - V	CO5	K3		

Answer ALL 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	K4		
OR					
17. b)	Unit - II	CO2	K4		
18. a)	Unit - III	CO3	K3		
OR					
18. b)	Unit - III	CO3	K3		
19. a)	Unit - IV	CO4	K5		
OR					
19. b)	Unit - IV	CO4	K5		
20. a)	Unit - V	CO5	K5		
OR					
20. b)	Unit - V	CO5	K5		



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG AND RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2024-2025 and after

Course Name	New Venture Planning and Development			
Course Code	24PCOSC31	L	P	C
Category	Skill	2	-	2
COURSE OBJECTIVES:				
<ul style="list-style-type: none"> ➤ To familiarise students with the process of starting a new business. ➤ To educate students to comprehend the legal obstacles that come with starting a business. ➤ To instruct learners how to look for entrepreneurial funding. ➤ To provide students with an in-depth knowledge of the marketing aspects of new companies. ➤ To comprehend the significance of Business Plan Preparation for New Ventures 				
UNIT - I ESTABLISHING NEW BUSINESSES				6
Meaning and features of a new venture. Identifying opportunities. The exploration of fresh ideas. Source of fresh thoughts. Techniques for focusing on innovation. The function of creative thinking in entrepreneurial imagination and creativity. Enhancing one's creativity. Obstacles to creativity. Entrepreneurs' Pathways to New Ventures, Creating New Ventures. Obtaining an established venture: The benefits of buying an existing venture. Key concerns are assessed. What is franchising and how does it work? The law of franchises. Considering franchising opportunities.				
UNIT - II PATENTS, TRADE MARKS AND COPY RIGHTS				6
Patents, trademarks, and copyrights are all kinds of intellectual property protection. Patent, trademark, and copyright filing guidelines and procedures. In India, there are legal statutes that control enterprises. Identifying the Organizational Form and its Procedures and Compliances				
UNIT - III FIND ENTREPRENEURIAL CAPITAL				6
The Capital-Seeking Entrepreneur. The Venture Capital Industry. Criteria for assessing new venture proposals. Considering the Venture Capitalist. Stages of financing. Alternative Financing Options for Indian Entrepreneurs. Bank financing. Packages of government policy. Financial Corporations of the State (SFCs). Incubators and facilitators of small businesses. Angel Investors provide informal risk capital. Government initiatives for new companies include Startup India, Stand Up India, Make in India, and others.				
UNIT - IV MARKETING ASPECTS OF NEW VENTURES				6
Customer analysis, geographic analysis, economic analysis, linguistic analysis, sales analysis, and competition analysis are all steps in developing a marketing plan. Market investigation. Forecasting sales. Evaluation. Pricing Choice.				
UNIT - V BUSINESS PLAN PREPARATION FOR NEW VENTURES				6
The concept of a business plan. Pitfalls to Avoid in Business Plan. The Advantages of Having a Business Plan. Creating a Well-Thought-Out Business Plan. A Business Plan's Elements: The Executive Summary. Description of the company. Marketing concepts include market niche and market share. Research Operations. Management. Finances. Design and development. Critical-Risk. Harvesting Plan. Schedule of Milestones				
Total Lecture Hours				30

BOOKS FOR STUDY:

- Allen, K.R. (2015). *Launching New Ventures: An Entrepreneurial Approach*. Boston: Cengage Learning.
- Barringer, B.R., & Ireland, R.D. (2015). *Entrepreneurship: Successfully Launching New Ventures*. London: Pearson.
- Kuratko, D.F., & Rao, T.V. (2012). *Entrepreneurship: A South-Asian Perspective*. Boston: Cengage Learning.
- Donald F Kuratko and Jeffrey S Hons by 2021 *New Venture Management* Routledge, USA.

BOOKS FOR REFERENCES:

- Colin Barrow Paul Barrow Robert Brown 2015 *The Business Plan Work Book: A Practical Guide to New Venture*, Kogan Page Ltd, Great Britain
- David Butler 2006 *Enterprise Planning and Development* Rutledge USA
- David Butler 2014 *Business Planning for New Ventures: A Guide to Startup*, Rutledge USA
- Robert N Lussier Joel Corman 2014 *Entrepreneurial New Venture Skills* Rutledge USA

WEB RESOURCES:

- ❖ <https://www.ges2017.org/govt-of-india-support-for-entrepreneurs>
- ❖ [Websites: RBI, IMF, WORLD BANK, WTO](#)
- ❖ <https://core.ac.uk/download/pdf/98660713.pdf>
- ❖ https://ddceutkal.ac.in/Downloads/UG_SLM/Commerce/SEC_2.pdf

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	Establish a business idea utilizing several strategies and discuss the sources of unique ideas.	K1 to K5
CO2	Using a case study, assess the benefits of purchasing a continuing venture.	K1 to K5
CO3	Provide a comparative study of several government programmes that are relevant to the business concept.	K1 to K5
CO4	Create a marketing plan for a company concept.;	K1 to K5
CO5	Create and present a well-thought-out Business Plan.	K1 to K5

MAPPING WITH PROGRAM OUTCOMES:

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

S -STRONG
M – MEDIUM
L – LOW
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	New Venture Planning and Development	HRS	PEDAGOGY
I	Establishing New Businesses Create a company idea utilizing various strategies and discuss sources of new ideas. Using a case study, assess the benefits of purchasing a continuing venture.	6	Lecture, Power Point Presentation
II	Patents, Trade Marks and Copy Rights Present an idea that might have IPR-like patents, as well as a comparative examination of patents currently awarded in a relevant sector.	6	Lecture, Power Point Presentation
III	Find Entrepreneurial Capital Provide a comparative study of several government plans that are appropriate for the company idea	6	Lecture, Power Point Presentation
IV	Marketing Aspects of New Ventures Create a marketing strategy for the company concept	6	Lecture, Power Point Presentation
V	Business Plan Preparation for New Ventures Prepare and present a well-thought-out Business Plan	6	Seminar, Assignments, & Lecture

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 – K5	2	K1 , K2	2(K2, K2)	2(K4, K4)
	CO2	K1 – K5	2	K1 , K2	2(K3, K3)	2(K5, K5)
CI AII	CO3	K1 – K5	2	K1 , K2	2(K3, K3)	2(K3, K3)
	CO4	K1 – K5	2	K1, K2	2(K4, K4)	2(K5, K5)
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 %
	K1	2			2	3.57	25
	K2	2	10		12	21.43	
CIA I	K3		10		10	17.86	18
	K4			16	16	28.57	29
	K5			16	16	28.58	29
	Marks	4	20	32	56	100	100
	K1	2			2	3.57	7
CIA II	K2	2			2	3.57	
	K3		10	16	26	46.43	46
	K4		10		10	17.86	18
	K5			16	16	28.57	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

K5 –Evaluate, combine, Criticize, Predict, Convince.

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 – K5	2	K1, K2	2 (K2, K2)	2 (K4, K4)
2	CO2	K1 – K5	2	K1, K2	2 (K3,K3)	2 (K3,K3)
3	CO3	K1 – K5	2	K1, K2	2 (K4,K4)	2 (K5,K5)
4	CO4	K1 – K5	2	K1, K2	2 (K3,K3)	2 (K5,K5)
5	CO5	K1 – K5	2	K1, K2	2 (K3,K3)	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	3.57	4
K2	5	10		15	10.71	11
K3		30	16	46	32.86	33
K4		10	32	42	30.00	30
K5			32	32	22.86	23
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						

Summative Examinations - Question Paper – Format

Q. No.	Unit	CO	K-level		
Answer 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 ALL the questions				PART – B	(5 x 5 = 25 Marks)
11. a)	Unit - I	CO1	K2		
OR					
11. b)	Unit - I	CO1	K2		
12. a)	Unit - II	CO2	K3		
OR					
12. b)	Unit - II	CO2	K3		
13. a)	Unit - III	CO3	K4		
OR					
13. b)	Unit - III	CO3	K4		
14. a)	Unit - IV	CO4	K3		
OR					
14. b)	Unit - IV	CO4	K3		
15. a)	Unit - V	CO5	K3		
OR					
15. b)	Unit - V	CO5	K3		

Answer ALL the questions				PART – C	(5 x 8 = 40 Marks)
16. a)	Unit - I	CO1	K4		
OR					
16. b)	Unit - I	CO1	K4		
17. a)	Unit - II	CO2	K3		
OR					
17. b)	Unit - II	CO2	K3		
18. a)	Unit - III	CO3	K5		
OR					
18. b)	Unit - III	CO3	K5		
19. a)	Unit - IV	CO4	K5		
OR					
19. b)	Unit - IV	CO4	K5		
20. a)	Unit - V	CO5	K4		
OR					
20. b)	Unit - V	CO5	K4		



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG AND RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2024-2025 and after

Course Name	Banking Technology			
Course Code	24PCONM31	L	P	C
Category	Non - Major Elective	6	-	3
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To understand the bank branch operations and core banking.➤ To know the electronic fund transfer➤ To familiarize the students about the basic knowledge of banking technology➤ To understand the application technology to commercial and public sector banks➤ To bring awareness among students about the changes and innovations in electronic banking industry				
UNIT - I BRANCH OPERATION AND CORE BANKING				18
Introduction and Evolution of Bank Management – Technological impact in banking operation – Total Branch Computerization – concept of opportunities – Centralized Banking – concept – opportunities – challenges and implementation – electronic clearing and settlement system- Networking scenario in India – Impact of Information Technology on Banks – Global Developments in Banking Technology.				
UNIT - II ELECTRONIC BANKING				18
Anytime banking, Anywhere Banking, Home (Corporate & Personal) Banking, Mobile Banking, Internet Banking, and Universal Banking. Electronic Payment System – ATMs – Electro Magnetic Cards – Credit Cards, Debit Cards, E-Purse, e-Cheque, e- Cash, e- token, Cheque Transaction System.				
UNIT - III ELECTRONIC FUND TRANSFER				18
NEFT, SEFT, Bank Wire, Fed Wire, EFTPOS – EFT System in India. Electronic Clearing System – Debit Clearing, Credit Clearing – SWIFT – RTGS – Digital Signature – ECS in India.				
UNIT - IV ISSUES RELATING TO E- BUSINESS ENVIRONMENT				18
International Issues – Ethical Issues – Legal Issues – Trademarks and Domain Names – Copyright and Internet – Formation of an Enforceable Online Contract – Tax Issues				
UNIT - V DATA MANAGEMENT AND PRIVACY				18
Threats in Computerized system – Control mechanism – Cyber Laws and its Implementations – Cyber Issues an Online transactions.				
Total Lecture Hours				90

BOOKS FOR STUDY:

- A.Rama & A.Aruna Devi, Banking Technology Chennai, New century Book House (P) Ltd., 2010.
- C.S.Rao, S.Arunjatesan, Technology in Banking, Margham Publications, Chennai, 2011.

BOOKS FOR REFERENCES:

- FirdoTemurasp Shroff, Modern Banking Technology, New Delhi, Northern Book Centre, 2008.
- Dr.S.Upendra Rao, Information Technology — Indian Institute of Banking and Finance, Macmillanpublication, 2011.
- Vasudeva,E-Banking - Commonwealth Publication, 2013.

WEB RESOURCES:

- ❖ www.banktech.com
- ❖ www.bbalectures.com
- ❖ www.bankrate.com
- ❖ www.informaticsjournals.com

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 E- banking technologies	K1 to K5
CO2	Know the impact of IT on Banking Sector.	K1 to K5
CO3	Understand the technologies used in Banking activities	K1 to K5
CO4	Identify the Issues Relating to E- Business Environment	K1 to K5
CO5	Recognize the security systems in digital banking	K1 to K5

MAPPING WITH PROGRAM OUTCOMES:

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

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 CONTRIBUTION TO POS	3.0	3.0	3.0		

LESSON PLAN:

UNIT	Banking Technology	HRS	PEDAGOGY
I	Banking Technology: Introduction – Evolution –Need for Bank Computerization at Branch level/ Zonal, Head office, LANs and WANs – Core Banking.	18	Lecture, Power Point Presentation
II	Electronic Banking: Home (Corporate & Personal) Banking, Mobile Banking, Internet Banking, and Universal Banking. Electronic Payment System – ATMs – Electro Magnetic Cards - Cheque Transaction System.	18	Lecture, Power Point Presentation
III	Electronic Fund Transfer: NEFT, SEFT, Bank Wire, Fed Wire, EFTPOS – EFT System in India. Electronic Clearing System – Debit Clearing, Credit Clearing – SWIFT – RTGS – Digital Signature – ECS in India.	18	Lecture, Power Point Presentation
IV	Information Technology: Networking in Banks –Internet and E-mail – VSATs – Networking scenario in India – Impact of Information Technology on Banks – Global Developments in Banking Technology.	18	Lecture, Power Point Presentation
V	Data Management and Privacy: Threats in Computerized system – Control mechanism – Cyber Laws and its Implementations – Cyber Issues an Online transactions	18	Seminar, Assignments, & Lecture

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 – K5	2	K1 , K2	2(K3, K3)	2(K4, K4)
	CO2	K1 – K5	2	K1 , K2	2(K4, K4)	2(K5, K5)
CI AII	CO3	K1 – K5	2	K1 , K2	2(K3, K3)	2(K4, K4)
	CO4	K1 – K5	2	K1, K2	2(K4, K4)	2(K5, K5)
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 %
	K1	2			2	3.57	7
	K2	2			2	3.57	
CIA I	K3		10		10	17.85	18
	K4		10	16	26	46.43	46
	K5			16	16	28.58	29
	Marks	4	20	32	56	100	100
	K1	2			2	3.57	7
CIA II	K2	2			2	3.57	
	K3		10		10	17.85	18
	K4		10	16	26	46.43	46
	K5			16	16	28.58	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

K5 –Evaluate, combine, Criticize, Predict, Convince.

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 – K5	2	K1, K2	2 (K2, K2)	2 (K3, K3)
2	CO2	K1 – K5	2	K1, K2	2 (K3,K3)	2 (K4,K4)
3	CO3	K1 – K5	2	K1, K2	2 (K4,K4)	2 (K5,K5)
4	CO4	K1 – K5	2	K1, K2	2 (K4,K4)	2 (K5,K5)
5	CO5	K1 – K5	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	4
K2	5	10		15	11	11
K3		20	32	52	37	37
K4		20	16	36	25	25
K5			32	32	23	23
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						

Summative Examinations - Question Paper – Format

Q. No.	Unit	CO	K-level		
Answer 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 ALL the questions				PART – B	(5 x 5 = 25 Marks)
11. a)	Unit - I	CO1	K2		
OR					
11. b)	Unit - I	CO1	K2		
12. a)	Unit - II	CO2	K3		
OR					
12. b)	Unit - II	CO2	K3		
13. a)	Unit - III	CO3	K4		
OR					
13. b)	Unit - III	CO3	K4		
14. a)	Unit - IV	CO4	K4		
OR					
14. b)	Unit - IV	CO4	K4		
15. a)	Unit - V	CO5	K3		
OR					
15. b)	Unit - V	CO5	K3		

Answer ALL 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	K4		
OR					
17. b)	Unit - II	CO2	K4		
18. a)	Unit - III	CO3	K5		
OR					
18. b)	Unit - III	CO3	K5		
19. a)	Unit - IV	CO4	K5		
OR					
19. b)	Unit - IV	CO4	K5		
20. a)	Unit - V	CO5	K3		
OR					
20. b)	Unit - V	CO5	K3		



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG AND RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2024-2025 and after

Course Name	Internship Report			
Course Code	24PCOIN31	L	P	C
Category	Summer Internship	-	-	2

COURSE AIMS:

The aim of this skill-enhancing core paper is to bridge the gap between theoretical knowledge and practical application, fostering a spirit of inquiry and research rigor among M.Com students. It encourages students to explore and analyze the intricate dynamics of various industries. Through this course, students will develop the ability to work collaboratively, gather and evaluate relevant industry information, and present their findings in a structured and standardized format.

Process:

The internship can be undertaken either individually or as a group, where M.Com students are free to choose a company, industry, financial institution, auditor's office, or any other relevant organization of their choice. The internship shall consist of a minimum of **30 hours** of practical training in an organization (with size, type, and location specified by the respective college) during the vacation period between the **second and third semesters**. If the vacation period is insufficient, the college may make necessary adjustments to facilitate the training, allowing students to complete it before starting their third semester after completing their second semester examinations.

Key Guidelines:

1. The internship period should be a minimum of **30 hours**.
2. Each group or individual must obtain a **permission letter** and submit an **attendance certificate** from the organization.
3. A designated **supervisor** will guide and monitor the students throughout the internship.
4. Students are required to submit an **Internship Training Report** with a maximum limit of **50 pages**.
5. Marks for the Internship Training will be awarded solely based on the **Internship Training Report**.
6. Students must obtain prior permission from the chosen organization and communicate the details to the college to ensure effective supervision by the assigned faculty.
7. A **final report** (Institutional Training Record – ITR) must be submitted, containing a comprehensive introduction to the industry, a profile of the company, and a valid conclusion highlighting the benefits derived from the training. The final report should not exceed **30 A4 pages**, submitted in a spiral-bound or pre-printed format specifically designed for this purpose.

Reporting Proforma:

The company profile included in the report may contain:

- Organization chart and key personnel involved.
- Year of establishment and growth pattern over at least the last five years.
- Products or services offered and the target market.
- Sales turnover and market share for the past three years.
- Competitor details and market positioning.
- Number of employees and their brief profile.
- Share capital and shareholding pattern.
- Market capitalization (for listed public companies).
- Group companies, awards, recognitions, and any ongoing litigations, if applicable.

Report Content:

The final Internship Training Report should include the following sections:

- (a) Introduction to the Training, including a profile of the organization.
- (b) Objectives of the Training.
- (c) Scope of the Training.
- (d) Limitations of the Training.
- (e) Details about the Organization.
- (f) Functioning of various departments within the Organization.
- (g) Inferences drawn from the training.
- (h) Conclusion summarizing the key insights and benefits.

Outcome:

The internship report will be evaluated through an **internal assessment** conducted by the assigned faculty supervisor and the Head of the Department (HOD) at the beginning of the third semester. The evaluation will result in the award of **two credits**, with the marks reported to the university.

Evaluation/Assessment of Student Intern:

The internship report will be evaluated by a panel of experts, including the **faculty guide, observation report, and HOD**, each contributing 40 marks, and the average of these marks will be considered for the final evaluation.

Internal Evaluation	Internship Format & Presentation	25 Marks
External Evaluation	Internship Report	40 Marks
	Viva Voce	35 Marks
Total		100 Marks

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	✓

COURSE OUTCOMES:		K LEVEL
After studying this course, the students will be able to:		
CO1	Cultivate the necessary work habits, ethics, and professional attitudes required for achieving success in a competitive job environment.	K1 to K4
CO2	Provide students with an opportunity to build a solid record of hands-on work experience, enhancing their employability and professional competence.	K1 to K4
CO3	Facilitate the integration of theoretical concepts with real-world applications, allowing students to explore diverse career paths and gain practical insights into various industry roles.	K1 to K4
CO4	Expose students to professional role models and develop essential skills such as effective communication, teamwork, problem-solving, and critical thinking, which are vital for career advancement.	K1 to K4
CO5	Encourage students to develop and refine employer-valued competencies such as teamwork, effective communication, attention to detail, time management, and adaptability, preparing them for future professional challenges.	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	

FOURTH SEMESTER



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG AND RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2024-2025 and after

Course Name	Corporate and Economic Laws			
Course Code	24PCOCC41	L	P	C
Category	Core	6	-	5
COURSE OBJECTIVES:				
<ul style="list-style-type: none"> ➤ To analyse current and capital account transactions and dealings in foreign currency under FEMA ➤ To understand unethical competitive practices and forums for redressal of consumer disputes under Competition Act and Consumer Protection Act ➤ To understand the procedure for obtaining patents and copyright under The Copyright and Patents Act ➤ To evaluate offences and punishment for money laundering under Prevention of Money Laundering Act ➤ To explain the registration and related procedures under Real Estate Act 				
UNIT - I INTRODUCTION TO FOREIGN EXCHANGE MANAGEMENT ACT, 1999				18
Foreign Exchange Management Act, 1999: Introduction – Definitions – Current Account transactions – Capital Account transactions – Realisation, repatriation and surrender of foreign currency – Remittance of assets – Possession and retention of foreign currency or foreign coins – Authorised person – Adjudication and Appeal.				
UNIT - II COMPETITION ACT, 2002 AND CONSUMER PROTECTION ACT, 2019				18
Competition Act, 2002: Objective – Prohibition of Agreements, Prohibition of Abuse of Dominant Position - Regulation of combinations - Competition Commission of India: Duties, Powers and Functions of Commission - Appellate Tribunal. The Consumer Protection Act, 2019: Objects; Rights of consumers –Consumer Dispute Redressal Commissions - Consumer protection councils – Procedure for admission to complaints – Appeal against orders				
UNIT - III LAW RELATING TO INTELLECTUAL PROPERTY RIGHTS				18
Law relating to intellectual property rights: Introduction - The Copyright Act, 1957: Works in which copyright subsist - Ownership of copyright and the rights of the owner - Assignment of copyright - Disputes with respect to assignment of copyright- Term of copyright - Registration of copyright - Infringement of copyright. The Patents Act, 1970: Inventions not patentable - Applications for patents - Publication and examination of applications - Grant of patents and rights conferred - Register of patents. Trademarks Act, 1999: Conditions for registration - Procedure for and duration of registration - Effect of registration - Collective marks.				
UNIT - IV PREVENTION OF MONEY LAUNDERING ACT, 2002				18
Prevention of Money Laundering Act, 2002: Offence of money laundering –Punishment for money laundering –Attachment, adjudication and confiscation - Obligations of Banking Companies, Financial Institutions and Intermediaries –Summons, Search and Seizure– Appellate Tribunal.				
UNIT - V REAL ESTATE (REGULATION AND DEVELOPMENT) ACT, 2016				18
Real Estate (Regulation and Development) Act, 2016: Introduction - Salient features of the Act - Registration of Real Estate Project – Registration of Real Estate agents – Functions and duties of promoter – Rights and duties of Allottees – Offences, penalties and adjudication – Specimen agreement for sale to be executed between the promoter and the allottee.				
Total Lecture Hours				90

BOOKS FOR STUDY:

- Munish Bandari (2022), A Textbook on Corporate and Economic Laws, 33rd Edition, Bestword Publications, New Delhi
- Amit Vohra and Rachit Dhingra (2022), Economic, Business and Commercial Laws, 18th Edition, Bharat Book House, Siliguri
- Pankaj Garg (2021), Taxmann's Corporate and Economic Laws, 7th Edition, Taxmann Publications, New Delhi

BOOKS FOR REFERENCES:

- Sekar G and Saravana Prasath B (2022), Students' Handbook on Corporate and Economic Law, Commercial Law Publishers (India) Pvt.Ltd., New Delhi
- Taxmann (2021), FEMA & FDI Ready Reckoner, 15th Edition, Taxmann Publications, New Delhi
- Ahuja V.K. and Archa Vashishtha (2020), Intellectual Property Rights (contemporary Developments), Thomson Reuters, Toronto, (CAN)

WEB RESOURCES:

- ❖ <https://resource.cdn.icai.org/67333bos54154-m3cp1.pdf>
- ❖ <https://resource.cdn.icai.org/67335bos54154-m3cp3.pdf>
- ❖ <https://resource.cdn.icai.org/68523bos54855-cp1.pdf>
- ❖ <https://resource.cdn.icai.org/68524bos54855-cp2.pdf>

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	Recall important provisions of FEMA	K1 to K5
CO2	Examine the provisions of the Competition Act, 2002 and Consumer Protection Act to govern commercial competition and protect a consumer	K1 to K5
CO3	Summarise the process relating to obtaining copyrights and patents.	K1 to K5
CO4	Examine the provisions of Money Laundering Act	K1 to K5
CO5	Analyse the provisions relating to regulation of real estate	K1 to K5

MAPPING WITH PROGRAM OUTCOMES:

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

CO / PO MAPPING:

COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	2	3		
CO 2	2	2	3		
CO 3	2	2	3		
CO 4	3	2	3		
CO 5	3	2	3		
WEITAGE	13	10	15		
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTIO N TO POS	2.6	2.0	3.0		

LESSON PLAN:

UNIT	Corporate and Economic Laws	HRS	PEDAGOGY
I	Introduction to Foreign Exchange Management Act, 1999	18	Lecture, Power Point Presentation
II	Competition Act, 2002 and Consumer Protection Act, 2019	18	Lecture,
III	Law relating to intellectual property rights	18	Power Point Presentation
IV	Prevention of Money Laundering Act, 2002	18	Lecture,
V	Real Estate (Regulation and Development) Act, 2016	18	Power Point Presentation

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

Articulation Mapping – K Levels with Course Outcomes (COs)						
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 – K5	2	K1 , K2	2(K3, K3)	2(K4, K4)
	CO2	K1 – K5	2	K1 , K2	2(K4, K4)	2(K5, K5)
CI AII	CO3	K1 – K5	2	K1 , K2	2(K2, K2)	2(K4, K4)
	CO4	K1 – K5	2	K1, K2	2(K3, K3)	2(K5, K5)
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 %
	K1	2			2	3.57	7
	K2	2			2	3.57	
CIA I	K3		10		10	17.85	18
	K4		10	16	26	46.43	46
	K5			16	16	28.58	29
	Marks	4	20	32	56	100	100
	K1	2			2	3.57	25
CIA II	K2	2	10		2	21.43	
	K3		10		10	17.85	18
	K4			16	26	28.57	29
	K5			16	16	28.58	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

K5 –Evaluate, combine, Criticize, Predict, Convince.

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 – K5	2	K1, K2	2 (K2, K2)	2 (K3, K3)
2	CO2	K1 – K5	2	K1, K2	2 (K3,K3)	2 (K4,K4)
3	CO3	K1 – K5	2	K1, K2	2 (K4,K4)	2 (K5,K5)
4	CO4	K1 – K5	2	K1, K2	2 (K4,K4)	2 (K5,K5)
5	CO5	K1 – K5	2	K1, K2	2 (K4,K4)	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	3.57	4
K2	5	10		15	10.71	11
K3		10	32	42	30.00	30
K4		30	16	46	32.86	33
K5			32	32	22.86	23
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						

Summative Examinations - Question Paper – Format

Q. No.	Unit	CO	K-level		
Answer 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 ALL the questions				PART – B	(5 x 5 = 25 Marks)
11. a)	Unit - I	CO1	K2		
OR					
11. b)	Unit - I	CO1	K2		
12. a)	Unit - II	CO2	K3		
OR					
12. b)	Unit - II	CO2	K3		
13. a)	Unit - III	CO3	K4		
OR					
13. b)	Unit - III	CO3	K4		
14. a)	Unit - IV	CO4	K4		
OR					
14. b)	Unit - IV	CO4	K4		
15. a)	Unit - V	CO5	K4		
OR					
15. b)	Unit - V	CO5	K4		

Answer ALL 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	K4		
OR					
17. b)	Unit - II	CO2	K4		
18. a)	Unit - III	CO3	K5		
OR					
18. b)	Unit - III	CO3	K5		
19. a)	Unit - IV	CO4	K5		
OR					
19. b)	Unit - IV	CO4	K5		
20. a)	Unit - V	CO5	K3		
OR					
20. b)	Unit - V	CO5	K3		



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG AND RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2024-2025 and after

Course Name	Human Resource Analytics			
Course Code	24PCOCC42	L	P	C
Category	Core	6	-	5
COURSE OBJECTIVES:				
<ul style="list-style-type: none"> ➤ To understand the concept and framework of human resource analytics ➤ To evaluate the process of human resource analytics and the relevant research tools ➤ To illustrate the evolution, types and design of HR metrics ➤ To deal with data collection and transformation ➤ To adopt tools and techniques for predictive modelling 				
UNIT - I INTRODUCTION TO HUMAN RESOURCE ANALYTICS				18
Human Resource Analytics: Introduction –Concept – Evolution - Importance – Benefits – Challenges - Types of HR Analytics – HR Analytics Framework and Models.				
UNIT - II BUSINESS PROCESS AND HR ANALYTICS				18
Business Process and HR Analytics: Introduction – Data Driven Decision Making in HR - Data Issues – Data Validity – Data Reliability - HR Research tools and techniques –Statistics and Statistics Modelling for HR Research.				
UNIT - III INTRODUCTION TO HR METRICS				18
HR Metrics: Introduction - Historical Evolution of HR metrics- Importance – Types of HR Metrics – Types of data - HR Metrics Design Principles — HR Scorecard – HR Dashboards.				
UNIT - IV HR ANALYTICS AND DATA				18
HR Analytics and Data: Introduction – HR Data Collection – Data quality – Big data for Human Resources – Process of data collection for HR Analytics – Transforming data into HR information – HR Reporting – Data Visualization – Root cause analysis.				
UNIT - V HR ANALYTICS AND PREDICTIVE MODELLING				18
HR Analytics and Predictive Modelling: Introduction – HR Predictive Modelling – Different phases – Predictive analytic tools and techniques – Information for Predictive analysis - Software solutions - Predictive Analytic Models for Quantitative Data - Steps involved in predictive analytics.				
Total Lecture Hours				90

BOOKS FOR STUDY:

- Nishant Uppal (2020), Human Resource Analytics Strategic Decision Making, 1st Edition, Pearson Education Pvt. Ltd., Chennai
- Sarojkumar and Vikrant Verma (2022), HR analytics, Thakur Publication Pvt. Ltd, Lucknow.
- Dipak Kumar Bhattacharyya (2017), HR analytics: understanding theories and applications, 1st Edition, Sage Publications India Private Limited, New Delhi

BOOKS FOR REFERENCES:

- Ramesh Soundararajan and Kuldeep Singh (2019), Winning on HR analytics, Sage publishing, New Delhi
- Anshul Saxena (2021), HR analytics: quantifying the intangible, 1st Edition, Blue Rose publishers, New Delhi
- Michael J. Walsh (2021), “HR analytics essentials you always wanted to know”, 7th Edition, Vibrant publishers, Mumbai.

WEB RESOURCES:

- ❖ <https://hbr.org/webinar/2017/06/leveraging-hr-analytics-in-strategic-decisions>
- ❖ <https://www.mbaknol.com/human-resource-management/human-resource-metrics/>
- ❖ <https://www.managementstudyguide.com/hr-metrics-and-workforce-analysis.html>

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 concept of human resource analytics	K1 to K5
CO2	Apply the HR tools and techniques in decision making	K1 to K5
CO3	Examine the different types of HR metrics and their relative merits	K1 to K5
CO4	Make use of HR data in report preparation	K1 to K5
CO5	Build models for predictive analysis	K1 to K5

MAPPING WITH PROGRAM OUTCOMES:

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

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	Human Resource Analytics	HRS	PEDAGOGY
I	Introduction to Human Resource Analytics	18	Lecture, Power Point Presentation
II	Business Process and HR Analytics	18	Lecture, Power Point Presentation
III	Introduction to HR Metrics	18	Lecture, Power Point Presentation
IV	HR Analytics and Data	18	Lecture, Power Point Presentation
V	HR Analytics and Predictive Modelling	18	Seminar, Assignments, & Lecture

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 – K5	2	K1 , K2	2(K3, K3)	2(K4, K4)
	CO2	K1 – K5	2	K1 , K2	2(K4, K4)	2(K5, K5)
CI AII	CO3	K1 – K5	2	K1 , K2	2(K3, K3)	2(K4, K4)
	CO4	K1 – K5	2	K1, K2	2(K4, K4)	2(K5, K5)
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 %
	K1	2			2	3.57	7
	K2	2			2	3.57	
CIA I	K3		10		10	17.85	18
	K4		10	16	26	46.43	46
	K5			16	16	28.58	29
	Marks	4	20	32	56	100	100
	K1	2			2	3.57	7
CIA II	K2	2			2	3.57	
	K3		10		10	17.85	18
	K4		10	16	26	46.43	46
	K5			16	16	28.58	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

K5 –Evaluate, combine, Criticize, Predict, Convince.

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 – K5	2	K1, K2	2 (K2, K2)	2 (K3, K3)
2	CO2	K1 – K5	2	K1, K2	2 (K3,K3)	2 (K4,K4)
3	CO3	K1 – K5	2	K1, K2	2 (K4,K4)	2 (K5,K5)
4	CO4	K1 – K5	2	K1, K2	2 (K4,K4)	2 (K5,K5)
5	CO5	K1 – K5	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	4
K2	5	10		15	11	11
K3		20	32	52	37	37
K4		20	16	36	25	25
K5			32	32	23	23
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						

Summative Examinations - Question Paper – Format

Q. No.	Unit	CO	K-level		
Answer 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 ALL the questions				PART – B	(5 x 5 = 25 Marks)
11. a)	Unit - I	CO1	K2		
OR					
11. b)	Unit - I	CO1	K2		
12. a)	Unit - II	CO2	K3		
OR					
12. b)	Unit - II	CO2	K3		
13. a)	Unit - III	CO3	K4		
OR					
13. b)	Unit - III	CO3	K4		
14. a)	Unit - IV	CO4	K4		
OR					
14. b)	Unit - IV	CO4	K4		
15. a)	Unit - V	CO5	K3		
OR					
15. b)	Unit - V	CO5	K3		

Answer ALL 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	K4		
OR					
17. b)	Unit - II	CO2	K4		
18. a)	Unit - III	CO3	K5		
OR					
18. b)	Unit - III	CO3	K5		
19. a)	Unit - IV	CO4	K5		
OR					
19. b)	Unit - IV	CO4	K5		
20. a)	Unit - V	CO5	K3		
OR					
20. b)	Unit - V	CO5	K3		



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG AND RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2024-2025 and after

Course Name	International Business			
Course Code	24PCOCC43	L	P	C
Category	Core	6	-	5
COURSE OBJECTIVES:				
<ul style="list-style-type: none"> ➤ To understand the concepts of International Business and International Business Environment ➤ To analyse the different theories of International Business. ➤ To understand the legal procedures involved in International Business. ➤ To evaluate the different types of economic integrations. ➤ To analyse the operations of MNCs through real case assessment. 				
UNIT - I Introduction to International business				18
International Business -Meaning, Nature, Scope and Importance- Stages of internationalization of Business- Methods of entry into foreign markets: Licensing- Franchising- Joint Ventures-Strategic Alliances- Subsidiaries and Acquisitions -Framework for analyzing international business environment- Domestic, Foreign and Global Environment-Recent Developments in International Business.				
UNIT - II Theoretical Foundations of International busines				18
Theoretical Foundations of International Business: Theory of Mercantilism- Theory of Absolute and Comparative Cost Advantage-Haberler's Theory of Opportunity Cost- Heckscher- Ohlin Theory Market Imperfections Approach-Product Life Cycle Approach - Transaction Cost Approach-Dunning's Eclectic Theory of International Production				
UNIT - III Legal framework of International Business				18
Legal framework of International Business: Nature and complexities: Code and common laws and their implications to Business-International Business contract- Legal provisions, Payment terms.				
UNIT - IV Multi-Lateral Agreements and Institutions				18
Multi-Lateral Agreements and Institutions: Economic Integration – Forms: Free Trade Area, Customs Union, Common Market and Economic Union-Regional Blocks: Developed and Developing Countries-NAFTA- EU-SAARC, ASEAN-BRICS- OPEC-Promotional role played by IMF-World Bank and its affiliates- IFC, MIGA and ICSID – ADB-Regulatory role played by WTO andUNCTAD.				
UNIT - V Multinational Companies (MNCs) and Host Countries				18
Multinational Companies (MNCs) and Host Countries: MNCs – Nature and characteristics. Decision Making-Intra Firm Trade and Transfer Pricing – Technology Transfer- Employment and labour relations- Management Practices- Host Country Government Policies-International Business and Developing countries: Motives of MNC operations in Developing Countries (Discuss case studies)-Challenges posed by MNCs.				
Total Lecture Hours				90

BOOKS FOR STUDY:

- Charles W.L. Hill, International Business: Competing in the Global Market Place, Mc Graw Hill, New York
- Charles W. L. Hill, Chow How Wee & Krishna Udayasankar, International Business: An Asian Perspective- Mc Graw Hill, New York
- Rakesh Mohan Joshi (2009), International Business, Oxford University Press

BOOKS FOR REFERENCES:

- Donald Ball, Michael Geringer, Michael Minor & Jeanne McNett, International Business: The Challenge of Global Competition, Mc Graw Hill Education, New York
- Alan M Rugman & Simon Collinson, International Business: Pearson Education, Singapore

WEB RESOURCES:

- ❖ <https://www.icsi.edu/media/webmodules/publications/9.5%20International%20Business.pdf>
- ❖ https://ebooks.lpude.in/commerce/mcom/term_3/DCOM501_INTERNATIONAL_BUSINESS.pdf
- ❖ <https://www.shobhituniversity.ac.in/pdf/econtent/International-Business-Unit-1-Dr-Neha-Yajurvedi.pdf>

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	Recall the concepts of International Business and International Business Environment	K1 to K5
CO2	Analyze different theories of International Business	K1 to K5
CO3	Explain the legal procedures involved in International business	K1 to K5
CO4	Explain the different types of economic integrations.	K1 to K5
CO5	Identify the operations of MNCs through real case assessment	K1 to K5

MAPPING WITH PROGRAM OUTCOMES:

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	3	1	2	2	2				
CO2	3	2	3	1	3	3				
CO3	2	1	2	3	2	2				
CO4	1	3	1	2	1	1				
CO5	3	2	2	2	2	2				
S -STRONG			M – MEDIUM				L – LOW			

CO / PO MAPPING:

COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	1	2		
CO 2	2	2	1		
CO 3	3	3	3		
CO 4	2	2	2		
CO 5	1	2	1		
WEITAGE	11	10	9		
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTIO N TO POS	2.2	2.0	1.8		

LESSON PLAN:

UNIT	International Business	HRS	PEDAGOGY
I	Introduction to International business	18	Chalk & Talk, PPT, Video Lectures
II	Theoretical Foundations of International business	18	Chalk & Talk, PPT, Video Lectures
III	Legal framework of International Business	18	Chalk & Talk, PPT, Video Lectures
IV	Multi-Lateral Agreements and Institutions	18	Chalk & Talk, PPT, Video Lectures
V	Multinational Companies (MNCs) and Host Countries	18	Chalk & Talk, PPT, 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 AI	CO1	K1 – K4	2	K1, K2	2(K3, K3)	2(K5, K5)
	CO2	K1 – K4	2	K1, K2	2 (K5, K5)	2 (K4, K4)
CI AII	CO3	K1 – K4	2	K1, K2	2 (K2, K2)	2 (K5, K5)
	CO4	K1 – K4	2	K1, K2	2(K4, K4)	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	7
	K2	2			2	3.57	
	K3		10		10	17.86	18
	K4			16	16	28.57	29
	K5		10	16	26	46.43	46
	Marks	4	20	32	56	100.00	100
CIA II	K1	2			2	3.57	25
	K2	2	10		12	21.43	
	K3			16	10	17.86	18
	K4		10		16	28.57	29
	K5			16	16	28.57	29
	Marks	4	20	32	56	100.00	100.00

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 – K5	2	K1, K2	2 (K3, K3)	2 (K5, K5)
2	CO2	K1 – K5	2	K1, K2	2 (K2, K2)	2 (K3, K3)
3	CO3	K1 – K5	2	K1, K2	2 (K4, K4)	2 (K4, K4)
4	CO4	K1 – K5	2	K1, K2	2 (K3, K3)	2 (K5, K5)
5	CO5	K1 – K5	2	K1, K2	2 (K4, K4)	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	3.57	4
K2	5	10		15	10.71	11
K3		20	32	52	37.14	37
K4		20	16	36	25.71	26
K5			32	32	22.86	23
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						

Summative Examinations - Question Paper – Format

Q. No.	Unit	CO	K-level		
Answer 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 ALL the questions			PART – B		(5 x 5 = 25 Marks)
11. a)	Unit - I	CO1	K3		
OR					
11. b)	Unit - I	CO1	K3		
12. a)	Unit - II	CO2	K2		
OR					
12. b)	Unit - II	CO2	K2		
13. a)	Unit - III	CO3	K4		
OR					
13. b)	Unit - III	CO3	K4		
14. a)	Unit - IV	CO4	K3		
OR					
14. b)	Unit - IV	CO4	K3		
15. a)	Unit - V	CO5	K4		
OR					
15. b)	Unit - V	CO5	K4		

Answer ALL the questions				PART – C	(5 x 8 = 40 Marks)
16. a)	Unit - I	CO1	K5		
OR					
16. b)	Unit - I	CO1	K5		
17. a)	Unit - II	CO2	K3		
OR					
17. b)	Unit - II	CO2	K3		
18. a)	Unit - III	CO3	K4		
OR					
18. b)	Unit - III	CO3	K4		
19. a)	Unit - IV	CO4	K5		
OR					
19. b)	Unit - IV	CO4	K5		
20. a)	Unit - V	CO5	K3		
OR					
20. b)	Unit - V	CO5	K3		



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG AND RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2024-2025 and after

Course Name	Project with Viva - Voce			
Course Code	24PCOPR41	L	P	C
Category	Core	6	-	3

COURSE OBJECTIVES:

- Develop the ability of the students to prepare a project.
- Give the practical exposure in the field of commerce and business.
- Skill Development & Able to take business decisions by taking research
- Develops skills for Entrepreneurship.
- Develop the ability to analyze and to prepare report

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 should be submitted.

Total Lecture Hours

90

Internal	
Presentation Submission	40
External	
Project Report Viva Voce	60

Total	100
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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 the ability of the students to prepare a project.								K1 to K5	
CO2	Give the practical exposure in the field of commerce and business.								K1 to K5	
CO3	Skill Development & Able to take business decisions by taking research								K1 to K5	
CO4	Develops skills for Entrepreneurship								K1 to K5	
CO5	Develop the ability to analyze and to prepare report								K1 to K5	
MAPPING WITH PROGRAM OUTCOMES:										
CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	2	3	2	2				
CO2	3	3	3	3	3	3				
CO3	3	3	3	3	3	3				
CO4	2	3	3	2	3	3				
CO5	2	2	2	2	2	2				
S -STRONG				M – MEDIUM				L – LOW		

Distribution of Marks with COs &K Level for Correction of CIA					
	COs	K - Level	Distribution of the work of the experiment	K - Level	MARKS
CIA	CO1	K1 to K5	Preliminary Research Problem - Introduction	K1	4.0
	CO2	K1 to K5	Literature Survey	K2	5.0
	CO3	K1 to K5	Understanding and Observation of the Data	K3	8.0
	CO4	K1 to K5	Results and Discussion	K4	4.0
	CO5	K1 to K5	Interpretation of result and Conclusion	K5	4.0
	Total Marks				25

Distribution of Marks with K Level CIA					
	K Level	Distribution of the work of the experiment	Total Marks	% of (Marks without choice)	Consolidate of %
CIA	K1	Preliminary Research Problem - Introduction	4	16.0	-
	K2	Literature Survey	5	20.0	
	K3	Understanding and Observation of the Data	8	32.0	36.0
	K4	Results and Discussion	4	16.0	68.0
	K5	Interpretation of result and Conclusion	4	16.0	84.0
	Marks		25	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

K5 – Evaluating, interpreting and concluding the results with accurate measurements.

Distribution of Marks with COs &K Level for Correction of the Summative Exam				
COs	K - Level	Distribution of the work of the experiment	K - Level	MARKS
CO1	K1 to K5	Preliminary Research Problem - Introduction	K1	10
CO2	K1 to K5	Literature Survey and scope of the problem	K2	10
CO3	K1 to K5	Understanding and Observation of the Data	K3	20
CO4	K1 to K5	Results and Discussion	K4	15
CO5	K1 to K5	Viva Voce	K5	20
Total Marks				75

Distribution of Marks with K Level				
K Level	Parameters for K-Level	Total Marks	% of (Marks without choice)	Consolidated %
K1	Preliminary Research Problem - Introduction	10	13.33	13.3
K2	Literature Survey	10	13.33	13.3
K3	Understanding and Observation of the Data	20	26.67	26.7
K4	Results and Discussion	15	20.0	20
K5	Viva Voce	20	26.67	26.7
Marks		75	100	100



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG AND RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2024-2025 and after

Course Name	Organisational Behaviour			
Course Code	24PCOEC41	L	P	C
Category	Elective	4	-	3
COURSE OBJECTIVES:				
<ul style="list-style-type: none"> ➤ To understand the various aspects of human behavior at work. ➤ To understand the role of motivation and job satisfaction in organizational commitment ➤ To analyse different forms of organisational structure and contemporary communication tools. ➤ To analyse the importance of Transactional analysis is in facilitating negotiations and conflict management. ➤ To gain knowledge on recent trends in organisational change and development 				
UNIT - I Introduction to Organizational Behaviour and Learning				12
Introduction to Organizational Behaviour – OB Models - Challenges facing management –Personality – Perception- Attitudes – Values. Organisational Learning: Meaning, Theories(Chris Argyris and Donald Schon: Espoused theory, Theory-in-use, Three levels of learning) Introduction to learning organization.				
UNIT - II Motivation and Job Satisfaction				12
Motivation Theories – Content theories (Maslow, Herzberg, ERG), Process Theories (Vroom,Porterand Lawler)– Job Satisfaction-Organisational commitment.				
UNIT - III Organisational structure and Communication				12
Organisational structure- Factors, Forms. Importance of virtual organisations -Organisational communication - Importance, Forms, Functions. Organisational climate and culture. Business communication :Harnessing Business Emails and Corporate Communication tools.				
UNIT - IV Transactional Analysis and Organizational Conflicts				12
Transactional analysis: Meaning, Benefits, Levels of self-awareness, Analysis of transactions. Organizational Conflicts – Process, Levels, Conflict management. Negotiation – Types and Process -Introduction to Workplace Spirituality				
UNIT - V Contemporary practices in Organisational Change and Development				12
International Organisational Behaviour Practices - Organizational Change and Change Management. Organisational Development–Meaning, Models and Interventions.				
Total Lecture Hours				60

BOOKS FOR STUDY:

- Aswathappa, (2021) “Organizational Behaviour (Text, Cases and Games)”, 7th Edition, Himalaya Publication, Mumbai.
- Subba Rao, (2021) “Organizational Behaviour”, 6th Edition, Himalaya Publication, Mumbai.
- S.S.Khanka, (2021) “Organizational Behaviour(Text and Cases)”, 4th Edition, S. Chand, Noida (UP).
- L.M.Prasad, (2016) “Organizational Behaviour”, 6th Edition, Sultan Chand, New Delhi.

BOOKS FOR REFERENCES:

- Kavitha Singh, (2022) “Organizational Behaviour(Text and Cases)”, 3rd Edition, Sulthan.Chand, New Delhi.
- Fred Luthans, (2017) “Organizational Behaviour”, 12th Edition, McGraw Hill International Edition, New York (USA).
- Stephen P. Robbins, Timothy A. Judge, Eharika Vohra, (2018) “Organizational Behavior”, 18th Edition, Pearson Education, London.
- Mishra M. N. (2001), “Organizational Behaviour”, 1st Edition, S. Chand, Noida (UP).

WEB RESOURCES:

- ❖ <http://www.nwlink.com/~donclark/leader/leadob.html>
- ❖ https://www.tankonyvtar.hu/hu/tartalom/tamop412A/20110023_Psychology/030300.scorl
- ❖ <https://www.workvivo.com/blog/corporate-communication/>
- ❖ <https://www.mbaknol.com/management-concepts/concept-of-workplacespirituality/>
- ❖ <http://www.essentialtoolsseries.com/SpringboardWebApp/userfiles/estools/file/Chapter%202.pdf>

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	Identify the effect of OB models and organizational learning on human behaviour	K1 to K5
CO2	Assess the oriesof motivation and their impact on job satisfaction.	K1 to K5
CO3	Examine effective communication tools for better organisational climate.	K1 to K5
CO4	Analyse interpersonal transactions at workplace.	K1 to K5
CO5	Analyse the various OB models for change management and development in the organization.	K1 to K5

MAPPING WITH PROGRAM OUTCOMES:

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

CO / PO MAPPING:

COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	2	3		
CO 2	3	2	3		
CO 3	3	2	3		
CO 4	3	2	3		
CO 5	3	2	3		
WEITAGE	15	10	15		
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTIO N TO POS	3.0	2.0	3.0		

LESSON PLAN:

UNIT	Organisational Behaviour	HRS	PEDAGOGY
I	Introduction to Organizational Behaviour and Learning	12	Chalk & Talk, PPT, Video Lecture
II	Motivation and Job Satisfaction	12	Chalk & Talk, PPT, Video Lecture
III	Organisational structure and Communication	12	Chalk & Talk, PPT, Video Lecture
IV	Transactional Analysis and Organizational Conflicts	12	Chalk & Talk, PPT, Video Lecture
V	Contemporary practices in Organisational Change and Development	12	Chalk & Talk, PPT, Video Lecture

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, K2	2(K3, K3)	2(K5, K5)
	CO2	K1 – K4	2	K1, K2	2 (K4, K4)	2 (K4, K4)
CI AII	CO3	K1 – K4	2	K1, K2	2 (K2, K2)	2 (K5, K5)
	CO4	K1 – K4	2	K1, K2	2(K4, K4)	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	7
	K2	2			2	3.57	
	K3		10		10	17.86	18
	K4		10	16	26	46.43	46
	K5			16	16	28.57	29
	Marks	4	20	32	56	100	100
CIA II	K1	2			2	3.57	25
	K2	2	10		12	21.43	
	K3			16	16	28.57	29
	K4		10		10	17.86	18
	K5			16	16	28.57	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 – K5	2	K1, K2	2 (K3, K3)	2 (K5, K5)
2	CO2	K1 – K5	2	K1, K2	2 (K2, K2)	2 (K3, K3)
3	CO3	K1 – K5	2	K1, K2	2 (K4, K4)	2 (K4, K4)
4	CO4	K1 – K5	2	K1, K2	2 (K3, K3)	2 (K5, K5)
5	CO5	K1 – K5	2	K1, K2	2 (K5, K5)	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	3.47	3
K2	5	10		15	10.42	10
K3		20	16	52	36.11	36
K4		10	32	26	18.06	18
K5		10	32	46	31.94	32
Marks	10	50	80	144	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 ALL the questions				PART – B	(5 x 5 = 25 Marks)
11. a)	Unit - I	CO1	K3		
OR					
11. b)	Unit - I	CO1	K3		
12. a)	Unit - II	CO2	K2		
OR					
12. b)	Unit - II	CO2	K2		
13. a)	Unit - III	CO3	K4		
OR					
13. b)	Unit - III	CO3	K4		
14. a)	Unit - IV	CO4	K3		
OR					
14. b)	Unit - IV	CO4	K3		
15. a)	Unit - V	CO5	K5		
OR					
15. b)	Unit - V	CO5	K5		

Answer ALL the questions				PART – C	(5 x 8 = 40 Marks)
16. a)	Unit - I	CO1	K5		
OR					
16. b)	Unit - I	CO1	K5		
17. a)	Unit - II	CO2	K3		
OR					
17. b)	Unit - II	CO2	K3		
18. a)	Unit - III	CO3	K4		
OR					
18. b)	Unit - III	CO3	K4		
19. a)	Unit - IV	CO4	K5		
OR					
19. b)	Unit - IV	CO4	K5		
20. a)	Unit - V	CO5	K3		
OR					
20. b)	Unit - V	CO5	K3		



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG AND RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2024-2025 and after

Course Name	Fin Tech			
Course Code	24PCOSC41	L	P	C
Category	Skill Development	2	-	2
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To familiarise students with financial technology➤ To provide learners with an understanding of cryptocurrency and block chaintechnology.➤ To teach students about the Mobile Payment System➤ To provide students with in-depth understanding of the numerous regulatory formsused by the government.➤ To understand the role of chat bot advisors in making investment decisions				
UNIT - I INTRODUCTION				6
Introduction to The Progress of Technology in Financial Markets; FinTech for Startups, Investors, and Consumers; FinTech and Financial Services Transformation; FinTech Domains; Investments in Financial Technology; FinTech Technologies.				
UNIT - II FINTECH BUSINESS APPLICATIONS				6
Lending, and Finance; FinTech and the Digital Lending Landscape - Rise of Alternatives Finance, Future of SME Lending; Funding Ecosystem; Crowdfunding and Business Financing; Payments and Retail Transactions; Financial Services Digitization (Retail Banking& Corporate Banking).				
UNIT - III DIGITAL PAYMENTS				6
Cryptocurrencies, and Blockchain; Cashless Society; Developing Countries and DFS: The Story of Mobile Money RTGS networks; Cryptocurrency and Blockchain - An understanding of Blockchain technology, its potential, and applications - an outline of cryptocurrency currency, Legal and Regulatory Implications of Cryptocurrencies.				
UNIT - IV FINTECH IN INDIA				6
Possibilities and challenges in FinTech in India FinTech's Contribution in Financial Inclusion and Financial Integration Government Regulations and FinTech; FinTech Developments' Implications for Banks and Bank Regulation; The Social Implications of FinTech Transformation. Airtel Banks, ATOM, BHIM, Bill Desk, Pay U, Zeta, and PhonePe areexamples of case studies.				
UNIT - V APPLICATIONS OF ANALYTICS				6
Artificial Intelligence, and Machine Learning in Accounting and Finance Understanding the technology that enables FinTech and what a FinTech application is; AI's Future in Robo- Advice RPA (Overview of Robotic Process Automation) Privacy management issues in the financial services industry; Financial Services Data Analytics An Overview of Data SecurityCybersecurity - An overview of the standards and best practices in the cybersecuritybusiness.				
Total Lecture Hours				30

BOOKS FOR STUDY:

- Akkizidis, I., & Stagars, M. 2015. Marketplace Lending, Financial Analysis, and the Future of Credit. New Jersey: Wiley.
- Chishti, S., & Barberis, J. 2016. The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries. New Jersey: Wiley.
- Chishti, S., Craddock, T., Courtneidge, R., & Zachariadis, M. 2020. The PayTech Book. New Jersey: Wiley.
- Diamandis, P. H., & Kotler, S. 2020. The Future Is Faster Than You Think: How Converging Technologies Are Disrupting Business, Industries, and Our Lives. New York: Simon & Schuster.

BOOKS FOR REFERENCES:

- Hill, J. 2018. FinTech and the Remaking of Financial Institutions. London: Academic Press, Elsevier.
- Susanne Chishti 2016 Financial Technology Handbook for Investors, Entrepreneurs and visionaries Wiley, USA
- Roy Freedman 2006 Introduction to Financial Technology Elsevier USA
- David L Shrier Alex Pentland 2022 Global Fintech Financial Innovation in the connected world Massachusetts Institute of Technology USA

WEB RESOURCES:

- ❖ <https://hbr.org/webinar/2017/06/leveraging-hr-analytics-in-strategic-decisions>
- ❖ <https://guides.loc.gov/fintech/related-books>
- ❖ <https://www.udemy.com/course/fintech-the-complete-guide-to-financial-technologies/?couponCode=NVDPRODIN35>
- ❖ <https://www.anujjindal.in/wp-content/uploads/2022/09/Fintech-.pdf>

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	Identify the different business models under Fin Tech Industry								K1 to K5	
CO2	AnalysethefunctioningofCrowdFunding,Cryptocurrency,AI,BigDataRoboticProcessAutomation, Block Chain;								K1 to K5	
CO3	Explain the impact of mobile banking payment systems in achieving a cashless economy.								K1 to K5	
CO4	Evaluate the progress of India's FinTech ecosystem and the implications of different regulatory measures imposed by the government in this respect.								K1 to K5	
CO5	Enable a better understanding of chatbot advisors in investing								K1 to K5	
MAPPING WITH PROGRAM OUTCOMES:										
CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	3	3	3				
CO2	3	3	2	3	3	3				
CO3	3	3	2	3	3	3				
CO4	3	3	2	3	3	3				
CO5	3	3	2	3	3	3				
S -STRONG			M – MEDIUM					L – LOW		
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 CONTRIBUTION TO POS		3.0		3.0		3.0				

LESSON PLAN:

UNIT	Fin Tech	HRS	PEDAGOGY
I	Introduction <ul style="list-style-type: none"> Identify a FinTech startup, analyse, and present a report on its business model 	6	Lecture, Power Point Presentation
II	FinTech Business Applications, <ul style="list-style-type: none"> Analyze and report on the operation of online crowd funding platforms in India. Determine a FinTech that is participating in the SME business of lending and analyze how they are contributing to the restructuring of the SME lending landscape 	6	Lecture, Power Point Presentation
III	Digital Payments <ul style="list-style-type: none"> Evaluate and report on the significance of the Digital India Project in developing a cashless society, as well as its achievements. Prepare a case study on the development of FinTech in India and China during the previous five years. Participate in a simulation activity in class wherein learners are divided into groups. Each group has to present itself as a FinTech dealing 	6	Lecture, Power Point Presentation
IV	FinTech in India <ul style="list-style-type: none"> Robo-Advisory investing services and a business strategy are presented. Analyse and interpret a case study on Robo-Advisor at century 	6	Lecture, Power Point Presentation
V	Applications of Analytics <ul style="list-style-type: none"> Make a report about the rise in mobile banking payments. An increase in FinTech transactions among Indian startups An increase in FinTech transactions among Indian startups. 	6	Seminar, Assignments, & Lecture

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 – K5	2	K1 , K2	2(K3, K3)	2(K4, K4)
	CO2	K1 – K5	2	K1 , K2	2(K4, K4)	2(K5, K5)
CI AII	CO3	K1 – K5	2	K1 , K2	2(K3, K3)	2(K4, K4)
	CO4	K1 – K5	2	K1, K2	2(K4, K4)	2(K5, K5)
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 %
	K1	2			2	3.57	7
	K2	2			2	3.57	
CIA I	K3		10		10	17.85	18
	K4		10	16	26	46.43	46
	K5			16	16	28.58	29
	Marks	4	20	32	56	100	100
	K1	2			2	3.57	7
CIA II	K2	2			2	3.57	
	K3		10		10	17.85	18
	K4		10	16	26	46.43	46
	K5			16	16	28.58	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

K5 –Evaluate, combine, Criticize, Predict, Convince.

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 – K5	2	K1, K2	2 (K2, K2)	2 (K3, K3)
2	CO2	K1 – K5	2	K1, K2	2 (K3,K3)	2 (K4,K4)
3	CO3	K1 – K5	2	K1, K2	2 (K4,K4)	2 (K5,K5)
4	CO4	K1 – K5	2	K1, K2	2 (K5,K5)	2 (K5,K5)
5	CO5	K1 – K5	2	K1, K2	2 (K3,K3)	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	3.57	4
K2	5	10		15	10.71	11
K3		20	16	36	25.71	26
K4		10	32	42	30.00	30
K5		10	32	42	30.00	30
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 ALL the questions				PART – B	(5 x 5 = 25 Marks)
11. a)	Unit - I	CO1	K2		
OR					
11. b)	Unit - I	CO1	K2		
12. a)	Unit - II	CO2	K3		
OR					
12. b)	Unit - II	CO2	K3		
13. a)	Unit - III	CO3	K4		
OR					
13. b)	Unit - III	CO3	K4		
14. a)	Unit - IV	CO4	K5		
OR					
14. b)	Unit - IV	CO4	K5		
15. a)	Unit - V	CO5	K3		
OR					
15. b)	Unit - V	CO5	K3		

Answer ALL 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	K4		
OR					
17. b)	Unit - II	CO2	K4		
18. a)	Unit - III	CO3	K5		
OR					
18. b)	Unit - III	CO3	K5		
19. a)	Unit - IV	CO4	K5		
OR					
19. b)	Unit - IV	CO4	K5		
20. a)	Unit - V	CO5	K4		
OR					
20. b)	Unit - V	CO5	K4		



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG AND RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2024-2025 and after

Course Name	Extension Activity			
Course Code	24PEXTG41	L	P	C
Category	Mandatory Course	-	-	1

COURSE OBJECTIVES:

- To enable students to conduct outreach programs in schools to support the academic growth of children through interactive and engaging learning methods.
- To develop soft skills in children by organizing workshops and activities that enhance communication, teamwork, and critical thinking.
- To instill essential life skills and promote financial literacy among school children through interactive sessions and age-appropriate learning tools.
- To equip villagers with essential life skills, promote financial literacy, and inspire sustainable community development through participatory village activities
- To enable students to assess the impact of these schemes on target communities through practical field studies and data analysis

UNIT - I Engaging with School Students through Skill Development 9

- **Participatory Teaching and Learning (Class I to VIII):**
Encourage interactive learning through activity-based methods such as storytelling, role play, and games to develop critical thinking and creativity in children.
- **Basic Financial Literacy for School Children:**
Introduce concepts like saving, budgeting, and managing money to help children develop an understanding of financial responsibility at a young age.
- **Digital Awareness and Safety Practices:**
Educate students about responsible internet usage, cyber safety, and the importance of digital literacy in today's world.
- **Value-Based Education and Life Skills:**
Impart values such as empathy, teamwork, and decision-making through engaging classroom activities that prepare students for real-life situations.

UNIT - II Enhancing Communication Skills of School Students 8

- **Communication Skills – Reading, Writing, and Listening:**
Focus on improving basic communication skills through interactive sessions and workshops.
- **Group Discussion and Presentation Skills:**
Engage students in group discussions and oral presentations to enhance their confidence and public speaking abilities.
- **Soft Skill Development for School Children:**
Develop essential soft skills such as leadership, teamwork, and time management to empower students with practical skills.

UNIT - III Entrepreneurial Skills and Practical Exposure		8
<ul style="list-style-type: none"> • Introduction to Entrepreneurship for Young Minds: Familiarize students with the concept of entrepreneurship and inspire them to think creatively. • Hands-on Training and Free Government Schemes: Provide practical exposure to various entrepreneurial activities and introduce government schemes that support budding entrepreneurs. • Skill Development for Women Empowerment: Conduct sessions to enhance the entrepreneurial and work-life balance skills of women in the community. 		
UNIT - IV Village Activities and Community Empowerment		3
<ul style="list-style-type: none"> • Work-Life Balance and Stress Management: Educate villagers on maintaining a healthy work-life balance and stress management techniques. • Skill Impact Assessment through Field Study: Conduct a study to analyze the impact of skill development activities on village communities and suggest ways for improvement. 		
UNIT - V Indian State and Central Government Schemes and Impact Assessment		2
Introduction to Government Welfare Schemes: Educate the community about various state and central government schemes designed to promote education, skill development, and entrepreneurship.		
Total Lecture Hours		30

BOOKS FOR STUDY:

- **Education and Social Change in India"** – M.S. Gore
(Covers the role of education in societal transformation and skill development.)
- **"Soft Skills: Enhancing Employability"** – M. S. Rao
(Provides insights into communication and interpersonal skills for students.)
- **"Financial Literacy and Education"** – K.C. Chakrabarty
(Introduces financial concepts in a simplified manner for young learners.)
- **"Entrepreneurship Development"** – S.S. Khanka
(Explains the basics of entrepreneurship, including government schemes.)
- **"Rural Development: Principles, Policies, and Management"** – Katar Singh
(Covers community engagement and skill development for rural areas.)

BOOKS FOR REFERENCES:

- **Educational Psychology"** – S.K. Mangal
(Discusses student behavior, learning strategies, and engagement techniques.)
- **"Developing Soft Skills"** – Mitra K. Barun
(Covers personality development, teamwork, and leadership skills.)
- **"Financial Education for Youth"** – RBI Publications
(Guidelines and materials for financial literacy among school children.)
- **"Community Organization and Development"** – Ross Murray & Tata Institute of Social Sciences
(Provides practical strategies for participatory development.)

- **"Digital Citizenship and Internet Safety"** – Rajiv Sinha
(Teaches responsible online behavior and cyber safety.)

WEB RESOURCES:

- ❖ **National Digital Library of India (NDLI)** – <https://ndl.iitkgp.ac.in>
(Access academic resources on education, financial literacy, and entrepreneurship.)
- ❖ **Reserve Bank of India - Financial Literacy Initiatives** – <https://www.rbi.org.in>
(Provides educational content on banking, financial management, and savings.)
- ❖ **NCERT Official Website** – <https://ncert.nic.in>
(Download free textbooks and resources on value education and soft skills.)
- ❖ **Ministry of Skill Development & Entrepreneurship** – <https://www.msde.gov.in>
(Updates on government skill development programs for students.)
- ❖ **SWAYAM Online Courses** – <https://swayam.gov.in>
(Offers free courses on communication, entrepreneurship, and community development.)

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	Equip school students with essential skills through interactive learning.	K1 to K5
CO2	Enhance students' communication abilities for better expression and confidence.	K1 to K5
CO3	Foster entrepreneurial mindset and practical knowledge among learners.	K1 to K5
CO4	Strengthen village communities through impactful activities and engagement.	K1 to K5
CO5	Evaluate the effectiveness of Indian State and Central Government schemes.	K1 to K5

MAPPING WITH PROGRAM OUTCOMES:

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

CO / PO MAPPING:

COS	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO 1	2	2	1	2	2	2
CO 2	3	3	2	3	3	3
CO 3	3	3	2	3	3	3
CO 4	3	2	2	2	3	3
CO 5	3	2	2	3	3	3
WEITAGE						
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS						

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

Internal	Cos	K Level	Attendance	Report writing	Content Clarity	Communication	Presentation
CIA	CO1	K1	5				
	CO2	K2		5			
	CO3	K3			5		
	CO4	K4				5	
	CO5	K5					5
Question Pattern CIA	No. of Questions to be asked		1	1	1	1	1
	No. of Questions to be answered		1	1	1	1	1
	Marks for each question		5	5	5	5	5

Distribution of Marks with K Level CIA									
	K Level	Attendance	Report writing	Content Clarity	Communication	Presentation		% of (Marks without choice)	Consolidate of %
CIA	K1	5					5	20	20
	K2		5				5	20	20
	K3			5			5	20	20
	K4				5		5	20	20
	K5					5	5	20	20
	Marks	5	5	5	5	5	25	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

K5 –Evaluate, combine, Criticize, Predict, Convince

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)							
Internal	Cos	K Level	Attendance	Report writing	Content Clarity	Communication	Presentation
CIA	CO1	K1	15				
	CO2	K2		15			
	CO3	K3			15		
	CO4	K4				15	
	CO5	K5					15
Question Pattern CIA		No. of Questions to be asked	3	3	3	3	3
		No. of Questions to be answered	3	3	3	3	3
		Marks for each question	5	5	5	5	5
		Total Marks for each section	15	15	15	15	15

Distribution of Marks with K Level CIA									
	K Level	Attendance	Report writing	Content Clarity	Communication	Presentation		% of (Marks without choice)	Consolidate of %
CIA	K1	15					15	20	20
	K2		15				15	20	20
	K3			15			15	20	50
	K4				15		15	20	20
	K5					15	15	20	20
	Marks						75	100	100