

B.COM, CORPORATE SECRETARYSHIP

Syllabus

Program Code: UCP

2021-2022 onwards



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

Re-accredited with “A” Grade by NAAC

PASUMALAI, MADURAI – 625 004

Eligibility for Admission

Candidates seeking admission to the B.Com Corporate Secretaryship degree course must have the higher secondary education, (should have studied commerce and Accountancy in HSC) of the Government of Tamil Nadu or other state or its equivalent qualification.

Duration of the course

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

Subjects of Study

Part I : Tamil / Company Secretarial Practice and Modern Office Management

Part II : English

Part III :

1. Core Subjects
2. Allied Subjects
3. Electives

Part IV :

1. Non Major Electives (II Year)
2. Skill Based Subjects
3. Environmental Studies - Mandatory Subject
4. Value Education - Mandatory Subject

Part V :

Extension Activities

Pattern of the question paper for the Continuous Internal Assessment

Note: Duration – 1 hour

(For Part I, Part II & Part III)

The components for continuous internal assessment are:

Part –A

Four multiple choice questions (answer all) 4 x 01= 04 Marks

Part –B

Three short answers questions (answer all) 3 x 02= 06 Marks

Part –C

Two questions (‘either or ‘type) 2 x 05=10 Marks

Part –D

Two questions out of three 1 x 10 =10 Marks

Total 30 Marks

The scheme of Examination for Part-I, II & III

The components for continuous internal assessment are:

(60 Marks of two continuous internal assessments will be converted to 15 marks)

Two tests and their average	--15 marks
Seminar /Group discussion	--5 marks
Assignment	--5 marks

Total	25 Marks

Pattern of the question paper for the Summative Examinations:

Note: Duration- 3 hours

Part –A

Ten multiple choice questions 10 x01 = 10 Marks

No Unit shall be omitted: not more than two questions from each unit.)

Part –B

Short answer questions (one question from each unit) 5 x02 = 10 Marks

Part –C

Five Paragraph questions (‘either or ‘type) 5 x 05 = 25 Marks

(One question from each Unit)

Part –D

Three Essay questions out of five 3 x 10 =30 Marks

(One question from each Unit)

Total	75 Marks

Part-IV- Skill Based Papers / NME:

The Scheme of Examination for Skill Based Papers: (Except Practical Lab Subjects)

Pattern of the questions paper for the continuous Internal Assessment

45 MCQs will be asked for each internal assessment tests (45 x 1=45 Marks) and converted for 15 marks

The components for continuous internal assessment are:

Two tests and their average	--15 marks
Seminar /Group discussion	--5 marks
Assignment	--5 marks

Total	25 Marks

Summative Examination Pattern

Pattern of the Question Paper for Skill Based Papers (External)

**75 Multiple choice questions will be asked from five units (75 x 1=75 Marks)
(15MCQ’s from each unit)**

Part-IV- Environmental Studies and Value Education

The Scheme of Examination (Environmental Studies and Value Education)

Two tests and their average	--15 marks
Project Report	<u>--10 marks*</u>
Total	<u>--25 marks</u>

* The students as Individual or Group must visit a local area to document environmental assets – river / forest / grassland / hill / mountain – visit a local polluted site – urban / rural / industrial / agricultural – study of common plants, insects, birds – study of simple ecosystem – pond, river, hill slopes, etc.

Question Paper Pattern

(Internal Assessment)

Pattern of the Question Paper for Environmental Studies & Value Education only) (Internal)

45 MCQs will be asked for each internal assessment tests (45 x 1=45 Marks) and converted for 15 marks

Two tests and their average	--	15 marks
Project	--	10 marks

Total		25 Marks

Summative Examination Pattern

Pattern of the Question Paper for Environmental Studies & Value Education only) (External)

**75 Multiple choice questions will be asked from five units (75 x 1=75 Marks)
(15MCQ’s from each unit)**

Part V Extension Activities: (Maximum Marks: 100)

1. NCC
2. NSS
3. Physical Education
4. YRC
5. RRC
6. Health & Fitness Club
7. Eco Club
8. Human Rights Club

Pattern of the Question Paper for (Internal Examination & Summative Examination)

Internal Examinations - - 40 Marks

Summative Examinations - - 60 Marks

100

Minimum Marks for a Pass

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

No separate pass minimum for the Internal Examinations.

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

Vision

To build competent Professionals of company secretaries with quality education, relevant knowledge, skills and training of corporate secretaryship through the collaborative techniques with industries and professional bodies like CMA, ICSI and ICAI.

Mission

1. To be a leader in the development of professionals in corporate governance.
2. To build in eligible candidates competent understanding of the overall functioning of industries and businesses.
3. To train the candidates in areas of corporate secretaryship and laws relating to companies.
4. To train the candidates in the various areas of administrative support and business development.
5. To explore and develop the entrepreneurial and leadership potential of the students.

The Graduate Attributes*:

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

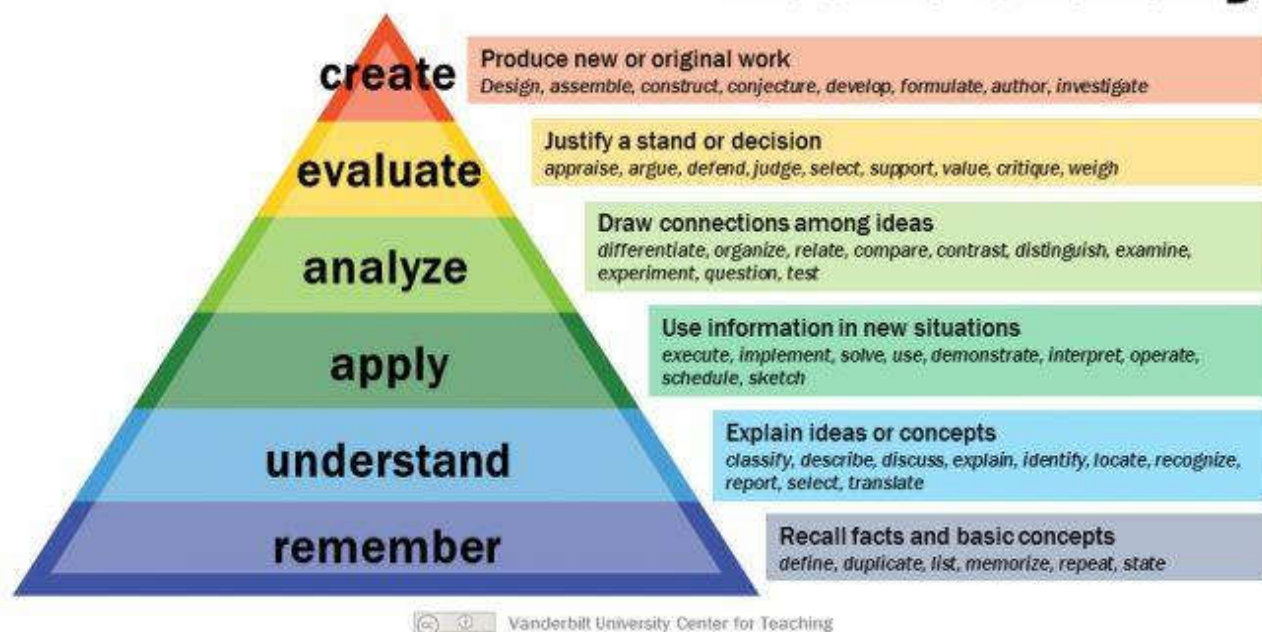
listening, and the ability to comprehend and write effective reports and design documentation, and to give and effectively respond to clear instructions.

8. (Prof.) Professionalism: An understanding of the roles and responsibilities of the professional engineer in society, especially the primary role of protection of the public and the public interest.
9. (Impacts) Impact of engineering on society and the environment: An ability to analyze social and environmental aspects of engineering activities. Such ability includes an understanding of the interactions that engineering has with the economic, social, health, safety, legal, and cultural aspects of society, the uncertainties in the prediction of such interactions; and the concepts of sustainable design and development and environmental stewardship.
10. (Ethics) Ethics and equity: An ability to apply professional ethics, accountability, and equity.
11. (Econ.) Economics and project management: An ability to appropriately incorporate economics and business practices including project, risk, and change management into the practice of engineering and to understand their limitations.
12. (LL) Life-long learning: An ability to identify and to address their own educational needs in a changing world in ways sufficient to maintain their competence and to allow them to contribute to the advancement of knowledge

WA	Graduate Attributes	Caption as
2	(PA) Problem analysis: An ability to use appropriate knowledge and skills to identify, formulate, analyze, and solve complex engineering problems in order to reach substantiated conclusions	Problem analysis
3	(Inv.) Investigation: An ability to conduct investigations of complex problems by methods that include appropriate experiments, analysis and interpretation of data and synthesis of information in order to reach valid conclusions.	Investigation
6	(Team) Individual and teamwork: An ability to work effectively as a member and leader in teams, preferably in a multi-disciplinary setting.	Individual and teamwork
7	(Comm.) Communication skills: An ability to communicate complex engineering concepts within the profession and with society at large. Such ability includes reading, writing, speaking and listening, and the ability to comprehend and write effective reports and design documentation, and to give and effectively respond to clear instructions.	Communication skills
8	(Prof.) Professionalism: An understanding of the roles and	Professionalism

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

Bloom's Taxonomy



PROGRAM EDUCATIONAL OBJECTIVES (PEOs)

PEO1:	Acquire and enhance accounting skills and to attain professional expertise by being competent, creative and ever ready to accept new and Challenging roles in Industry and Academics.
PEO2:	Specialize in the courses and have practical exposures which would equip them to face the modern-day challenges in commerce as well as the Secretarial field.
PEO3:	Develop team spirit, enrich themselves with soft skills and adaptChanges throughout their professional career.
PEO4:	Absorb the entrepreneurial traits in order to embrace innovative opportunities by applying emerging technology, leadership in the process of startup business.
PEO5:	Possesses good communicative skill, computer skills and to ethical values to meet societal needs.
PEO6:	Prepare young and capable company secretaries and professional for managing corporate organization efficiently.

PROGRAM SPECIFIC OUTCOME (PSOs)

PSO1:	To prepare learners to face modern day challenges in the corporate world by providing practical exposure.
PSO2:	To acquire an in – depth grounding in the fundamentals of Accounts, Commerce, Finance, Management, Law, Entrepreneurial Development and Income Tax.
PSO3:	To develop the young entrepreneurs with the knowledge of RBI, SEBI, MSME and business ethics.
PSO4:	To enable the students to enter accounting voucher entries including advance voucher entries, reconcile bank statement, accrual adjustments, and also print financial statements, etc. in Tally ERP.9 and to prepare tax forms for individuals and sole proprietorship.
PSO5:	To build in eligible candidates’ competent understanding of the overall functioning of industries and businesses.
PSO6:	Be an active member of a corporate team with leadership attitude.

MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous), MADURAI**B.COM., CORPORATE SECRETARYSHIP., CURRICULUM***(For the student admitted during the academic year 2021-2022 onwards)*

FIRST SEMESTER						
Part - I	Tamil / Alternate Course	Hrs	Credit	Maximum Marks		
				Int	Ext	Total
21UTAG11	,f;fhyf; ftpijAk; ehlfKk;	6	3	25	75	100
Part - II	English					
21UENG11	Communicative English – I	6	3	25	75	100
Part - III	Core Course					
21UCPC11	Fundamentals of Accounting	5	4	25	75	100
21UCPC12	Principles of Management	4	4	25	75	100
Part III	Allied course					
21UCPA11	Business Economics	5	4	25	75	100
Part IV	Skill Based Course					
21UCPSP1	Accounting Software (Practical)	2	2	40	60	100
Part IV	Mandatory Course					
21UEVG11	Environmental Studies	2	2	25	75	100
	Total	30	22	190	510	700
SECOND SEMESTER						
Part I	Tamil / Alternate Course					
21UTAG21	,ilf;fhy ,yf;fpaKk; rpWfijAk;	6	3	25	75	100
Part - II	English					
21UENG21	Communicate English - II	6	3	25	75	100
Part - III	Core Courses					
21UCPC21	Advanced Financial Accounting	5	4	25	75	100
21UCPC22	Industrial Law	4	4	25	75	100
Part III	Allied course					
21UCPA21	Modern Banking Practices	5	4	25	75	100
Part IV	Skill Based Course					
21UCPSP2	Computer Application in Business (Practical)	2	2	40	60	100
Part IV	Mandatory Course					
21UVLG21	Value Education	2	2	25	75	100
	Total	30	22	190	510	700

THIRD SEMESTER						
Part I	Tamil / Alternate Course					
21UTAG31	fhg;gpa ,yf;fpaKk; ciueilAk;	6	3	25	75	100
Part - II	English					
21UENG31	Communicative English - III	6	3	25	75	100
Part - III	Core Courses					
21UCPC31	Special Accounting	5	5	25	75	100
21UCPC32	Company Law	5	5	25	75	100
Part III	Allied course					
21UCPA31	Cost Accounting	4	4	25	75	100
Part IV	Skill Based Course					
21UCPS31	Personality Enrichment	2	2	25	75	100
Part IV	Non Major Elective					
21UCPN31	Fundamentals of Company Law	2	2	25	75	100
	Total	30	24	175	525	700
FOURTH SEMESTER						
Part I	Tamil / Alternate Course					
21UTAG41	gz;ila ,yf;fpaKk; GjpdKk;	6	3	25	75	100
Part - II	English					
21UENG41	Communicative English - IV	6	3	25	75	100
Part - III	Core Courses					
21UCPC41	Company Secretarial Practice	5	5	25	75	100
21UCPC42	Management Accounting	5	5	25	75	100
Part III	Allied course					
21UCPA41	Financial Markets and Services	4	4	25	75	100
Part IV	Skill Based Course					
21UCPS41	Managerial Skills	2	2	25	75	100
Part IV	Non Major Elective					
21UCPN41	Introduction to Secretarial Practice	2	2	25	75	100
Part V	Extension Activities					
21UEAG40 - 21UEAG49	NSS, NCC, YRC	-	1	40	60	100
	Total	30	25	215	585	800

THIRD SEMESTER



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

Course Name	SPECIAL ACCOUNTING			
Course Code	21UCPC31	L	P	C
Category	Core	5	-	5
Nature of course:	EMPLOYABILITY ✓	SKILL ORIENTED	ENTREPRENEURSHIP	
COURSE OBJECTIVES:				
<ol style="list-style-type: none"> 1. To Development the knowledge regarding accounting treatment of Royalty Accounts. 2. To inculcate skills in preparing their application to different practical situations to gain theability to solve the problems to hire purchases. 3. To assimilate the system of accounting followed in insolvency 4. To accumulate knowledge and accounting skills required for calculating loss of stock and lossof profit 5. To know the accounting skills required for self-balancing ledgers 				
UNIT: I	ROYALTY ACCOUNTS			15
Meaning – Dead Rent – Short workings – Surplus-Recoupment of Short workings-Accounting Treatment in the Books of Lessor and Lessee - Sub Lease.				
UNIT: II	HIRE PURCHASE AND INSTALLMENT PURCHASE SYSTEM			15
Meaning –Features-Distinction between Hire purchase and Installment purchase system- Calculation of Interest- Accounting Treatment in the books of Hire Purchaser and Hire -Vendor- Calculation of Cash Price-Default and Repossession (Excluding Hire Purchase Trading Accounts and Stock and Debtor System)- Installment Purchase System				
UNIT: III	INSOLVENCY ACCOUNTS (INDIVIDUAL ONLY)			15
Meaning-Insolvency Act-Preferential Creditors-Difference between Balance Sheet and Statementof Affairs- Preparation of Statement of Affairs and deficiency Account.				
UNIT: IV	FIRE INSURANCE CLAIMS			15
Need for fire insurance –types of fire insurance- Loss of Stock policy – Loss of profit policy –Application of Average Clause				
UNIT: V	SELF-BALANCING SYSTEM			15
Introduction - Debtors Ledger –Creditors Ledger-General Ledger-Procedure of Self-Balancing Ledger-Advantages of self-balancing system-Transfer or Set off				
(80% of marks must be allotted to problem solving questions. 20% of marks must be allotted toTheory questions).				

		Total Lecture Hours	75Hrs
Books for Study:			
1. T.S.Reddy and A.Murthy,Advanced Accountancy, Margam Publications, Chennai, 2020.			
Books for References:			
1. R.L.Gupta and M.Radaswamy, Advanced Accountancy, Sultan Chand Publisher, Kolkata,2016			
2. S.P.Jain and K.L. Narang,Advanced Accountancy, Kalyani Publishers, New Delhi, 2017.			
3.M.A.Arulanandam& K.S. Raman,Advanced Accountancy,Vol-I, Sixth Edition, 2016, HimalayaPublishing House, Mumbai.			
4.S. N. Maheshwari&Suneel K Maheshwari, Financial Accounting, Fifth Edition, 2019, Vikas Publishing House.			
5.R.S.N. Pillai, Bagavathi& S. Uma, Fundamentals of Advanced Accountancy, Third Edition, 2015, S. Chand, New Delhi.			
Web Resources:			
1. https://ndl.iitkgp.ac.in/			
2. https://static.careers360.mobi/media/uploads/froala_editor/files/Hire-Purchase-and-Instalment- Sale-Transactions.pdf			
3. https://en.wikipedia.org/wiki/Insolvency			
4. https://www.yourarticlelibrary.com/accounting/fire-insurance/fire-loss-of-stock-average- clause-and-accounting-entries/55091			
5. https://www.yourarticlelibrary.com/accounting/ledger/self-balancing-ledger-meaning-advantages-and-accounting-entries/72917			
COURSE OUTCOME			K Level
CO1:	To enable the students to gain working knowledge of Royalty		Up to K3
CO2:	To apply the accounts for Hire Purchase and Installment Purchase System.		Up to K2
CO3:	To provide knowledge in accounting for Insolvency.		Up to K3
CO4:	To apply the accounts for fire insurance claims.		Up to K4
CO5:	To prepare the accounts of self-balancing ledgers.		Up to K3

CO & PO Mapping:

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

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

LESSON PLAN

UNIT	SPECIAL ACCOUNTING	Hrs	Mode
I	Royalty Accounts	15	PPT, Group Discussion, Seminar, Quiz, Assignment and Activity
II	Hire Purchase and Installment Purchase System	15	
III	Insolvency Accounts (Individuals Only)	15	
IV	Fire Insurance Claims	15	
V	Self-Balancing System	15	

Course Designed by:

Dr.S.Rengaraj, Assistant Professor & Head, & **Mr.U.Harisuthan**, Assistant Professor

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

Distribution of Marks with K Level CIA I & CIA II								
	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	2	-	-	-	2	4	80
	K2	2	6	20	10	38	76	
	K3	-	-	-	10	10	20	20
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CIA II	K1	2	-	-	-	2	4	40
	K2	2	6	10	-	18	36	
	K3	-	-	-	20	20	40	40
	K4	-	-	10	-	10	20	20
	Marks	4	6	20	20	50	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Summative Examinations - Question Paper – Format

Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ orChoice)	Section D(Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	2	-	-	7	5.83	46
K2	5	8	30	10	48	40	
K3	-	-	20	30	50	41.67	42
K4	-	-	-	10	15	12.5	12
Marks	10	10	50	50	120	100	100

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

Section A (Multiple Choice Questions)			
Answer All Questions			(10x1=10 marks)
Q.No	CO	K Level	Questions
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	

Section B (Short Answers)			
Answer All Questions			(5x2=10 marks)
Q.No	CO	K Level	Questions
11	CO1	K2	
12	CO2	K1	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	

Section C (Either/Or Type)			
Answer All Questions			(5 x 5 = 25 marks)
Q. No	CO	K Level	Questions
16) a	CO1	K2	
16) b	CO1	K2	
17) a	CO2	K2	
17) b	CO2	K2	
18) a	CO3	K3	
18) b	CO3	K3	

19) a	CO4	K3	
19) b	CO4	K3	
20) a	CO5	K2	
20) b	CO5	K2	
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels			
Section D (Open Choice)			
Answer Any Three questions			(3x10=30 marks)
Q.No	CO	K Level	Questions
21	CO1	K3	
22	CO2	K2	
23	CO3	K3	
24	CO4	K4	
25	CO5	K3	



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

Course Name	Company Law				
Course Code	21UCPC32	L	P	C	
Category	Core	5	-	5	
Nature of course:	EMPLOYABILITY	<input checked="" type="checkbox"/>	SKILL ORIENTED	<input type="checkbox"/>	ENTREPRENEURSHIP
Course Objectives:					
<ol style="list-style-type: none"> 1. To familiarize the students with introduction and kinds of company law. 2. To understand the importance of formation of a company. 3. To understand the idea about the company documentation. 4. To Students to know the importance and significance issuing prospectus of a company. 5. To impart the knowledge of members of company. 					
Unit: I	INTRODUCTION TO A COMPANY				15
Meaning – definition – Characteristics – Advantages and Disadvantages of companies - Kinds of companies Different between Company Act 1956 and 2013 – promoters – Concepts.					
Unit: II	FORMATION OF A COMPANY				15
Meaning – Stages of company formation – Promotion, Incorporation or Registration, Commencement of business – Difference between private Limited company and public limited company – Joint stock company Vs Partnership.					
Unit: III	COMPANY DOCUMENTS				15
Memorandum of Association – Contents –Articles of Association – Contents – Difference between Memorandum of Association and Articles of Association.					
Unit: IV	PROSPECTUS				15
Meaning – Requirements of a prospectus – types of prospectus - Conditions for a prospectus – Liability for Mis-Statement – Statement of lieu of prospectus.					
Unit: V	MEMBERS OF A COMPANY				15
Introduction – Members and Shareholders – Who can become a member? – Rights of members – Liabilities of the members – Termination of membership – Register of members.					
Total Lecture Hours					75

Books for Study:	
<ol style="list-style-type: none"> 1. Company law– Dr. G.K. Kapoor, Dr.Sanjay Dhamija – Taxmann – New Delhi -2022 2. Essential of company law– N.D.Kapoor – Sultan Chand & Sons(p) Ltd – Chennai - 2018 3. Company law and secretarial practice – J.Santhi – Margham Publication – Chennai - 2018 	
Books for References::	
<ol style="list-style-type: none"> 1. A Manual of Business Laws - Dr. S.N. Maheshwari, Dr. S.K. Maheshwari, Himalaya Publishing House Mumbai/Delhi/Bangalore/ Nagpur Hyderabad. 2. Company Law - Agrawal Nair, Banerjee, PragariPrakashan. Meerut - 25001. Company Law - Dr. Avtar Sing, Eastern Book Company. Lucknow 3. Company Law - Ashok K. Bangrial, Vikas Publishing House Pvt. Ltd., Jangpura New Delhi - 110 014. 4. Corporate Law – Dr. S. G. Khawas, Creative Publication, Nanded-431 605 (M.S.). 	
Web Resources:	
<ol style="list-style-type: none"> 1. https://indiankanoon.org/search/?formInput=company%20law 2. https://www.legalserviceindia.com/company%20law/companylaw.htm 	
Course Outcomes	K Level
CO1:	To learn the students about the company laws and rule.
CO2:	To promote transparency in high standards of company law.
CO3:	To analyze the idea about various important points of company documentation.
CO4:	To learn the interest of the investors by furnishing fair and accurate information in the prospectus.
CO5:	To know the accurate numbers of members of the company.
	Up To K3
	Up To K3
	Up To K4
	Up To K4
	Up To K4

CO & PO Mapping:

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

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

LESSON PLAN

Unit	ADVANCED CORPORATE ACCOUNTING	Hrs	Pedagogy
I	Introduction to a Company	15	Lecture (PPT)
II	Formation of a Company	15	Lecture (PPT)
III	Company Documents	15	Lecture (PPT)
IV	Prospectus	15	Lecture (PPT)
V	Members of a Company	15	Lecture (PPT)

Course Designed by:

Dr. S. Rengaraj Assistant Professor & Head & Mrs. K. Anusuya, Assistant Professor

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

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

Distribution of Marks with K Level CIA I & CIA II								
	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	2	2	-	-	4	8	80
	K2	2	4	10	20	36	72	
	K3	-	-	10	-	10	20	20
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CIA II	K1	2	2	-	-	4	8	40
	K2	2	4	10	-	16	32	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Distribution of Marks with K Level

K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	4	-	-	9	7.5	25
K2	5	6	10	-	21	17.5	
K3	-	-	40	20	60	50	50
K4	-	-	-	30	30	25	25
Marks	10	10	50	50	120	100	100

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

Summative Examinations - Question Paper – Format

Section A (Multiple Choice Questions)

Answer All Questions (10x1=10 marks)

Q.No	CO	K Level	Questions
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	

Section B (Short Answers)

Answer All Questions (5x2=10 marks)

Q.No	CO	K Level	Questions
11	CO1	K1	
12	CO2	K1	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	

Section C (Either/Or Type)

Answer All Questions (5 x 5 = 25 marks)

Q. No	CO	K Level	Questions
16) a	CO1	K2	

16) b	CO1	K2	
17) a	CO2	K3	
17) b	CO2	K3	
18) a	CO3	K3	
18) b	CO3	K3	
19) a	CO4	K3	
19) b	CO4	K3	
20) a	CO5	K3	
20) b	CO5	K3	

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

Section D (Open Choice)

Answer Any Three questions

(3x10=30 marks)

Q.No	CO	K Level	Questions
21	CO1	K3	
22	CO2	K3	
23	CO3	K4	
24	CO4	K4	
25	CO5	K4	



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

Course Name	COST ACCOUNTING			
Course Code	21UCPA31	L	P	C
Category	Allied	4	-	4
Nature of course:	EMPLOYABILITY	<input checked="" type="checkbox"/>	SKILL ORIENTED	ENTREPRENEURSHIP
Course Objectives:				
<ol style="list-style-type: none"> 1. To ascertain the cost of the different products manufactured by a business concern; 2. To help in the preparation of material and implementation of material control; 3. To reveal sources of economy by installing and implementing a system of cost control for materials, labour and overheads; 4. To ascertain the cost incurred in different overheads. 5. To apply various methods of costing techniques in Industries. 				
Unit: I	INTRODUCTION			12
Introduction : Definition of Cost – Costing, Cost Accounting and Cost Accountancy – Scope and Objectives – Advantages and Limitations – Cost Accounting VS Financial Accounting and Cost Accounting VS Management Accounting – Classification of Cost – Elements of Cost – Preparation of Cost sheet.				
Unit: II	MATERIAL CONTROL			12
Material : Material Control – Purchase Procedure – Different Levels of Stock of Materials – EOQ – Perpetual Inventory System – ABC Analysis – Inventory Turnover Ratio – Bin Card – Stores Ledger – Pricing of Material Issues (FIFO, LIFO and Average Methods)				
Unit: III	LABOUR			12
Labour - Meaning – Methods of wage payments – Incentive Plans – Labour Turnover – Causes and Remedies.				
Unit: IV	OVERHEADS			12
Overheads: Meaning – Classification – Primary and Secondary Distribution of Overheads – Absorption of Overheads (Simple Problem) – Machine hour rate.				
Unit: V	METHODS OF COSTING			12
Methods of Costing: Job costing – Features – Batch costing – Contract costing – Process costing – Operating costing – Process Costing – Normal Loss, Abnormal Loss and Abnormal Gain – Process				

Accounts (Excluding Inter – Process Profit and Equivalent Production) - Simple Problems. – Operating costing. (Transport only)	
	Total Lecture Hours 60
(80% of marks must be allotted to problem solving questions. 20% of marks must be allotted to Theory questions).	

<p>Books for Study:</p> <ol style="list-style-type: none"> 1. T.S. Reddy and Dr. Y. Hari prasad reddy, “Costl Accounting”, Margam Publications, Chennai – 600 017, 7th Revised Edition 2020. 2. R.S.N. Pillai and V. Bhagavathi, “Cost Accounting”, S chand and company Ltd., New Delhi. Edn. 2010.
<p>Books for References:</p> <ol style="list-style-type: none"> 1.S.P. Jain and K.L. Narang, “Cost Accounting”, Kalyani publications. New Delhi. Edn. 2011. 2.S.P. Iyyangar, “Cost Accounting principles and practice”, Sultan Chand, New Delhi. 2005. 3. V.K.Saxena & C.D. Vashist, “Cost Accounting”, Sultan Chand, New Delhi 2005. 4. M.N. Arora, “Cost Accounting”, Sultan Chand, New Delhi.2005.
<p>Web Resources:</p> <p>link.springer.com</p> <p>https://corporatefinanceinstitute.com</p> <p>www.liedunote.com</p> <p>www.economicdiscussion.net</p>

COURSE OUTCOMES		K Level
CO1:	Through knowledge about meaning, methods, types and elements of cost.	Up To K3
CO2:	Analysis the various techniques of Material control.	Up To K3
CO3:	Attain knowledge on the accounting Methods of Wage payments	Up To K4
CO4:	Analyze Labour Turnover and Causes and Remedies	Up To K4
CO5:	Gain knowledge on costing methods and to process accounts	Up To K4

CO & PO Mapping:

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

CO 4	3	3	3	3	3	3
CO 5	3	2	3	3	3	3

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

LESSON PLAN

Unit	COST ACCOUNTING	Hrs	Pedagogy
I	Introduction Definition – Meaning and Scope – Concept and Classification – Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet.	12	Lecture (PPT)
II	Material Control Meaning – Objectives - Different level of Stock of Material – EOQ – Perpetual Inventory system – ABC Analysis – Bin Card – Stores Ledgers – Pricing of Material Issues (FIFO, LIFO and Average Methods)	12	Lecture (PPT)
III	Labour Meaning – Methods of wage payments – Incentive Schemes – Labour Turnover – Causes and Remedies.	12	Lecture (PPT)
IV	Overheads Meaning – Classification – Primary and Secondary Distribution of Overhead – Machine Hour Rate – Absorption of overheads,	12	Lecture (PPT)
V	Methods of Costing Operating Costing – Process Costing – Normal Loss, Abnormal Loss and Abnormal Gain – Process Accounts (Excluding Inter – Process Profit and Equivalent Production).	12	Lecture (PPT)

Course Designed by:

Dr. S.Rengaraj, Assistant Professor & Head & **Mrs. T. Mary Arul Mathy**, Assistant Professor

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

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

Distribution of Marks with K Level CIA I & CIA II

	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	2	2	-	-	4	8	80
	K2	2	4	10	20	36	72	
	K3	-	-	10	-	10	20	20
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CIA II	K1	2	2	-	-	4	8	40
	K2	2	4	10	-	16	32	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	4	-	-	9	7.5	25
K2	5	6	10	-	21	17.5	
K3	-	-	40	20	60	50	50
K4	-	-	-	30	30	25	25
Marks	10	10	50	50	120	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.							

Summative Examinations - Question Paper – Format

Section A (Multiple Choice Questions)

Answer All Questions

(10x1=10 marks)

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

23	CO3	K4	
24	CO4	K4	
25	CO5	K4	



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)
DEPARTMENT OF COMMERCE – CORPORATE SECRETARYSHIP
 (For those who joined in 2020-2021 and after)

Course Name	PERSONALITY ENRICHMENT				
Course Code	21UCPS31	L	P	C	
Core	Skill Based	2	-	2	
NATURE OF COURSE:	EMPLOYBILITY	SKILL ORIENTED ✓		ENTREPRENEURSHIP	
COURSE OBJECTIVES:					
<ol style="list-style-type: none"> 1. To know Effective communication skills. 2. To impart knowledge about personality development. 3. To know the generate positive attitude. 4. To know how to control on their emotions. 5. To learn handling the situations and maintaining healthy lifestyle. 					
Unit: I	INTRODUCTION TO PERSONALITY ENRICHMENT				6 hours
Personality – Meaning – Definition – Components of Personality –Characteristics of people – Theories of personality.					
Unit: II	PERSONALITY DEVELOPMENT				6 hours
Personality development – Meaning – Definition – Importance – How to improve personality – Approach of personality development – Components of personality development – Life skill for personality development					
Unit: III	POSITIVE ATTITUDE				6 hours
Personality Development and Positive Attitude – The Power of Positive Attitude –Developing Positive attitude – Examples of positive attitude – Positive attitude and its results.					
Unit: IV	MOTIVATION				6 hours
Concept of motivation – significance – internal and external motives – importance of self motivation factors leading demotivation					
Unit: V	EMPLOYABILITY QUOTIENT				6 hours
Resume building – the art of participating in group discussion – personal interview – frequently asked questions – mock interview session.					

	Total Lecture Hours	30 Hours
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Books for Study:

1. Krishna Kumar Singh, **Personality Development**, APH Publishing Corporation, New Delhi, 2016
2. S.R. Khan, **Personality Development, A comprehensive approach to personality analysis and development**, Margham Publications.

Books for References:

1. Barunk Mitra, **Personality Development and Soft Skills**, Second Edition Oxford Publications (2016).
2. Swami Vivekananda, **Personality Development**, Publication house of Ramakrishna Math (2018)

Web Resources:

1. <https://www.managementstudyguide.com/importance-of-personality-development.htm>
2. http://www.rgmttc.bsnl.co.in/UoM/uom5_vetted.pdf
3. https://www.unom.ac.in/webportal/uploads/admissions/cbcs/2008-2009/personality_enrichment.pdf

COURSE OUTCOMES		K Level
CO1:	Acquire the Knowledge in personality and its theories.	Up to K2
CO2:	Know about the Approach of Personality Development.	Up to K2
CO3:	Understand the Power of Positive Attitude and its results.	Up to K3
CO4:	Identify the Sources of stress in life and its dealings.	Up to K3
CO5:	Finalize overall view of Healthy life style.	Up to K4

CO & PO Mapping:

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

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

LESSON PLAN

UNIT		Hrs	Mode
I	Introduction	6 Hrs	Lecture (PPT)
II	Personality Development	6 Hrs	Lecture (PPT)
III	Positive Attitude	6 Hrs	Lecture (PPT)
IV	Personality Conflict	6 Hrs	Lecture (PPT)
V	Healthy Life Style	6 Hrs	Lecture (PPT)

Course Designed by:

Dr. S.Rengaraj, Assistant Professor & Head & **Mrs.S.Gomathieswari**, Assistant Professor



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

Course Name	FUNDAMENTALS OF COMPANY LAW				
Course Code	21UCPN31	L	P	C	
Category	Non Major Elective	2	-	2	
Nature of course:	EMPLOYABILITY	SKILLORIENTED	ENTREPRENEURSHIP		✓
Course Objectives:					
1. To Understand the significant provisions of the companies Act. 2. To Know the Powers and Duties of Promoter. 3. To Realize the rules and regulation of Memorandum of Association. 4. To Know the Contents of Articles of Association. 5. To Know the importance of issuing Prospectus in the company.					
Unit: I	INTRODUCTION TO A COMPANY				6
Company - Definition - Characteristics - Kinds of companies - Difference between public company and a private company.					
Unit: II	PROMOTER				6
Promoter: Meaning and Definition - Functions - Who can be a promoter? - Duties of a promoter.					
Unit: III	MEMORANDUM OF ASSOCIATION				6
Memorandum of association: Meaning - Contents of the memorandum - Alteration of memorandum.					
Unit: IV	ARTICLES OF ASSOCIATION				6
Articles of association: Meaning - Contents of articles - Statutory requirements - Alteration - Difference between memorandum and articles.					
Unit: V	PROSPECTUS				6
Prospectus - Contents - Statement in lieu of prospectus - Consequences of misstatements in a prospectus.					
Total Lecture Hours					30 Hrs
Books for Study:					
.1. N.D. Kapoor, - Company Law & secretarial Practice - Sultan Chand & Sons, New Delhi - 2018					
Books for References:					
1. P.K.Ghosh & V. Balachandran, - Company Secretarial Practice, - Sultan Chand & Sons,					

Delhi -2021

2. S.Kathirasan & Dr. V.Ratha – Company Law and Secretarial Practice –Prasanna publisher and distributors - 2006

Web Resources:

1. https://en.m.wikipedia.org/wiki/companies_act_2013
2. <https://www.educba.com/memorandum-of-association/>
3. <https://cleartax.in/g/terms/prospectus/amp>

Course Outcomes	K Level
CO1: Understand the significant provisions of the companies Act.	UptoK2
CO2: Know the Powers and Duties of Promoter.	UptoK2
CO3: Realize the rules and regulation of Memorandum of Association.	UptoK3
CO4: Know the Contents of Articles of Association.	UptoK4
CO5: Know the importance of issuing Prospectus in the company	UptoK4

CO & PO Mapping:

CO's	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	3	1	3	2	3	2
CO 2	2	3	3	3	3	3
CO 3	3	3	3	2	2	3
CO 4	2	2	2	3	2	3
CO 5	2	3	3	3	2	3

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

LESSON PLAN

Unit	Course Name	Hrs	Pedagogy
I	COMPANY	6	Chalk and Talk
II	PROMOTER	6	Chalk and Talk
III	MEMORANDUM OF ASSOCIATION	6	Chalk and Talk
IV	ARTICLES OF ASSOCIATION	6	Chalk and Talk
V	PROSPECTUS	6	Chalk and Talk
	Total Hours	30	

Course Designed by:

Dr.S.RENGARAJ, Assistant Professor & Head & **Mr. U.Harisuthan** Assistant Professor

FOURTH SEMESTER



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

Course Name	COMPANY SECRETARIAL PRACTICE				
Course Code	21UCPC41	L	P	C	
Category	Core	5		5	
Nature of course:	EMPLOYABILITY	✓	SKILLORIENTED	ENTREPRENEURSHIP	✓
Course Objectives:					
<ol style="list-style-type: none"> 1. To realize the role and duties of secretary in companies. 2. To understand the company formation and conversion 3. To study on memorandum and articles of association 4. To acquire knowledge on Procedure for induction of members 5. To study on Preparation of financial reports 					
Unit: I	COMPANY SECRETARY				15
Secretary – Meaning – Definition – Company Secretary Qualification – Appointment – Powers – Duties – Rights - Responsibilities of Company Secretary – ministry of affairs – MCA 21 (Ministry of Corporate Affairs 21)					
Unit: II	COMPANY FORMATION AND CONVERSION				15
Procedure for incorporation of private/public companies - companies limited by guarantee - unlimited companies and their conversions/re-conversion/re-registration - obtaining certificate of commencement of business – obtaining certification of re-registration - commencement of new business and certification - filing of agreements with managerial personnel.					
Unit: III	ALTERATION OF MEMORANDUM AND ARTICLES				15
Procedure for alteration - various clauses of memorandum - name clause - situation of registered office clause - objects clause - capital clause - liability clause - procedure for alteration of articles- effect of alteration					
Unit: IV	MEMBERSHIP AND TRANSFER/TRANSMISSION				15
Procedure for induction of members - nomination of shares - variation of shareholders' rights - cessation of membership including dispute resolution - Transfer/transmission/transposition - dematerialization/re materialization of securities.					
Unit: V	PREPARATION & PRESENTATION OF REPORTS AND DISTRIBUTION OF PROFIT				15
Preparation of financial statements – Agenda – minutes – resolution - Registered of companies -					

Auditor’s report – Director’s report – report on corporate governance.

Procedure for ascertainment of divisible profits - declaration of dividend - payment of dividend - claiming of unclaimed/unpaid dividend - transfer of unpaid/unclaimed dividend to Investor Education - Protection Fund.

Total Lecture Hours 75

Books for Study:

1.N.D. Kapoor, - Company Law& secretarial Practice - Sultan Chand & Sons, New Delhi

Books for References:

1. P.K.Ghosh& V. Balachandran- Company Secretarial Practice,-, Sultan Chand & Sons, Delhi
2. S.Kathirasesen& Dr. V.Ratha – Company Law and Secretarial Practice –Prasanna publisher and distributors
3. M.C. Bhandari - Guide to Company Law Procedure - Wadhwa & Company, Agra & Nagpur
4. K.V. Shanbhogue : Company Law Procedure - Bharat Law House, New Delhi-34
5. M.L. Sharma : Company Procedures and Registrar of Companies, Tax Publishers, Delhi.

Web Resources:

1. <https://en.m.wikipedia.org/wiki/secretary>
2. <https://www.investopedia.com/terms/w/windingup.asp>
3. <https://enterslice.com/winding-of-a-company>

Course Outcomes

K Level

CO1:	To Realize the role and duties of secretary in companies.	UptoK3
CO2:	To study on commencement of business	UptoK3
CO3:	How to alter the memorandum of association	UptoK4
CO4:	How to issue the shares of the company	UptoK4
CO5:	Procedure for ascertainment of divisible profits	UptoK4

CO & PO Mapping:

CO’s	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	3	2	3	3	2	3
CO 2	2	2	3	2	3	2
CO 3	2	3	3	3	2	3
CO 4	3	3	3	2	3	3
CO 5	2	2	2	3	2	3

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

LESSON PLAN

Unit	Course Name	Hrs	Pedagogy
I	Company Secretary	15	L/PPT
II	Company Formation And Conversion	15	L/PPT
III	Alteration Of Memorandum And Articles	15	L/PPT
IV	Membership And Transfer/Transmission	15	L/PPT
V	Preparation & Presentation Of Reports And Distribution of Profit	15	L/PPT
Total Hours		75	

Course Designed by:

Dr.S.RENGARAJ, Assistant Professor & Head & **Mrs. K.Anusuya**, Assistant Professor

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

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

Distribution of Marks with K Level CIA I & CIA II								
	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	2	2	-	-	4	8	80
	K2	2	4	10	20	36	72	
	K3	-	-	10	-	10	20	20
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CIA II	K1	2	2	-	-	4	8	40
	K2	2	4	10	-	16	32	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Distribution of Marks with K Level

K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	4	-	-	9	7.5	25
K2	5	6	10	-	21	17.5	
K3	-	-	40	20	60	50	50
K4	-	-	-	30	30	25	25
Marks	10	10	50	50	120	100	100

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

Summative Examinations - Question Paper – Format

Section A (Multiple Choice Questions)

Answer All Questions (10x1=10 marks)

Q.No	CO	K Level	Questions
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	

Section B (Short Answers)

Answer All Questions (5x2=10 marks)

Q.No	CO	K Level	Questions
11	CO1	K1	
12	CO2	K1	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	

Section C (Either/Or Type)

Answer All Questions (5 x 5 = 25 marks)

Q. No	CO	K Level	Questions
16) a	CO1	K2	

16) b	CO1	K2	
17) a	CO2	K3	
17) b	CO2	K3	
18) a	CO3	K3	
18) b	CO3	K3	
19) a	CO4	K3	
19) b	CO4	K3	
20) a	CO5	K3	
20) b	CO5	K3	

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

Section D (Open Choice)

Answer Any Three questions

(3x10=30 marks)

Q.No	CO	K Level	Questions
21	CO1	K3	
22	CO2	K3	
23	CO3	K4	
24	CO4	K4	
25	CO5	K4	



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

Course Name	MANAGEMENT ACCOUNTING			
Course Code	21UCPC42	L	P	C
Category	Core	5	-	5
Nature of course:	EMPLOYABILITY ✓	SKILL ORIENTED	ENTREPRENURSHIP	
Course Objectives:				
<ol style="list-style-type: none"> 1. To enable the students to understand the concept and relevance of management accounting 2. To enable the learners to understand the financial statement analysis and CVP analysis 3. To expose the students to management accounting principles and their applications 4. To understand the concepts and techniques of marginal costing 5. To make the students to prepare the budgets 				
Unit: I	INTRODUCTION			15
Management accounting – Meaning - definition – Objectives – Nature and Scope –Difference between financial accounting and management accounting and cost accounting and Management Accounting - advantages and limitations of management accounting.				
Unit: II	FINANCIAL STATEMENT ANALYSIS			15
Financial statement analysis – Meaning – Definition – comparative Statement, common size statement and trend analysis. Ratio analysis -Meaning- Definition - Advantages and limitations of ratio analysis- classification of ratios- liquidity-profitability-turnover- solvency ratios.				
Unit: III	FUND FLOW STATEMENT AND CASH FLOW STATEMENT			15
Meaning and concepts – Objectives - Merits and demerits-Calculation of funds from operation – preparation of fund flow statement – cash flow statement: Meaning –definition – objective – calculation of cash from operation – Preparation of cash flow statement.(AS3)				
Unit: IV	MARGINAL COSTING			15
Meaning- Merits and Demerits –Cost volume profit analysis –Break Even Analysis-Break Even Point - P/V ratio – Margin of safety – Managerial Uses of Marginal Costing.				
Unit: V	BUDGETING AND BUDGETARY CONTROL			15
Meaning - Objectives–Advantages–Limitations–Classification of Budgets – Preparation of Budgets: Production, Purchase, Sales, Cash and Flexible budget.				
Total Lecture Hours				75 Hrs
Books for Study:				
<ol style="list-style-type: none"> 1. Ramachandran.R and Srinivasan.R, Management Accounting, Sriram Publications 2013. 2. Prof. T.S. Reddy and Dr. Y. Hariprasad Reddy, Management accounting, Margam Publications, Chennai 2017. 				

Books for References:

1. ShashiK.Gupta, R.K.Sharma, **Management Accounting**, Kalyani Publishers, Ludhiana, 2012.
2. Maheswari.S.N, **Management Accounting and Financial Control**, Vikas Publishers, 1998 ,Delhi.
3. Pandey,I.M, **Management Accounting**, Vikas Publications Private Ltd., 3rdRevisedEdition, 2008, New Delhi.

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

Web Resources:

1. <https://www.iedunote.com/management-accounting>
2. <https://www.accaglobal.com/in/en/student/exam-support-resources/fundamentals-exams-study-resources/f2/technical-articles/ratio-analysis.html>
3. <https://byjus.com/commerce/difference-between-cash-flow-and-fund-flow>
4. <http://www.jiwaji.edu/pdf/ecourse/management/Marginal%20Costing%20BBA%20VI.pdf>
5. <https://bettermoneyhabits.bankofamerica.com/en/saving-budgeting/creating-a-budget>

Course Outcomes		K Level
CO1:	The students to understand the concept and relevance of management accounting	UptoK3
CO2:	Enable the learners to understand the financial statement analysis and CVP analysis, ratio analysis.	UptoK3
CO3:	The students to management accounting principles and fund flow, cash flow analysis	UptoK4
CO4:	The students learn managerial cost, PV ratio and BEP ratio	UptoK4
CO5:	The students learn budget preparation	UptoK4

CO & PO Mapping:

CO's	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	3	2	2	1	3	2
CO 2	3	3	3	3	2	3
CO 3	3	3	3	3	2	3
CO 4	3	3	3	3	2	3
CO 5	2	3	3	3	3	3

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

LESSON PLAN

Unit	Course Name	Hrs	Pedagogy
I	Introduction	15	PPT, Group Discussion, Seminar, Quiz, Assignment and Activity
II	Financial statement analysis	15	
III	Fund flow statement and cash flow statement	15	
IV	Marginal costing	15	
V	Budgeting and Budgetary Control	15	
Total Hours		75	

Course Designed by:

Dr.S.RENGARAJ, Assistant Professor & Head & **Mr.U.HARISUTHAN**, Assistant Professor

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

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

	Total Marks for each section	4		6		10	10
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Distribution of Marks with K Level CIA I & CIA II								
	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	2	2	-	-	4	8	80
	K2	2	4	10	20	36	72	
	K3	-	-	10	-	10	20	20
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CIA II	K1	2	2	-	-	4	8	40
	K2	2	4	10	-	16	32	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)								
S.No	Cos	K - Level	MOQs		Short Answers		Section C (Either / or Choice)	Section D (Open Choice)
			No. of Questions	K – Level	No. of Question	K - Level		
1	CO1	Up to K3	2	K1&K2	1	K1	2(K2&K2)	1(K3)
2	CO2	Up to K3	2	K1&K2	1	K1	2(K3&K3)	1(K3)
3	CO3	Up to K4	2	K1&K2	1	K2	2(K3&K3)	1(K4)
4	CO4	Up to K4	2	K1&K2	1	K2	2(K3&K3)	1(K4)
5	CO5	Up to K4	2	K1&K2	1	K2	2(K3&K3)	1(K4)
No. of Questions to be Asked			10		5		10	5
No. of Questions to be answered			10		5		5	3

Marks for each question	1		2		5	10
Total Marks for each section	10		10		25	30
(Figures in parenthesis denotes, questions should be asked with the given K level)						

Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	4	-	-	9	7.5	25
K2	5	6	10	-	21	17.5	
K3	-	-	40	20	60	50	50
K4	-	-	-	30	30	25	25
Marks	10	10	50	50	120	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.							

Summative Examinations - Question Paper – Format

Section A (Multiple Choice Questions)			
Answer All Questions			(10x1=10 marks)
Q.No	CO	K Level	Questions
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
Section B (Short Answers)			
Answer All Questions			(5x2=10 marks)
Q.No	CO	K Level	Questions
11	CO1	K1	
12	CO2	K1	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	

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



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

Course Name	FINANCIAL MARKETS AND SERVICES				
Course Code	21UCPA41	L	P	C	
Category	Allied	4		4	
Nature of course:	EMPLOYABILITY	✓	SKILLORIENTED	✓	ENTREPRENEURSHIP
Course Objectives:					
1. To understand the knowledge of financial Markets 2. To learn the Mergers and Amalgamations 3. To acquire the Knowledge in shares and share capital. 4. To familiarize the formalities of Hire Purchase Finance. 5. To study on venture capital financing.					
Unit: I	FINANCIAL SERVICES				12
Importance – Scope – Characteristics – Types – Financial Services Market: Concept – Constituents viz., Market Players, Instruments, Specialized Institutions, Regulatory Bodies – Growth of Financial Services in India – Problems.					
Unit: II	MERCHANT BANKING				12
Meaning – Functions: Capital Structure Decisions, Issue Management, Underwriting, Credit syndication, Mergers and Amalgamations – Growth of merchant banking in India – Role of SEBI in regulating merchant bankers. Capital Market in India – Components- Role of National and Regional Stock Exchanges – Depository Services.					
Unit: III	MUTUAL FUNDS				12
Introduction – Definition – types of mutual funds – risk involved – performance – evolution – SEBI and RBI regulations for mutual funds - investors rights and obligations – Association of mutual fund RERA 2017. Real 20 days Estate Financing: Models of Housing Projects – Real Estate Finance Institutions – Refinance – Issues associated with real estate financing – Growth Factors.					
Unit: IV	LEASING				12
Meaning – Features – Types – Advantages – Limitations – Hire Purchase Finance – Concept – Rights of Hirer – Lease Financing Vs. Hire Purchase Financing – Methods of Interest Calculation – Methods of Reporting. Bill Financing: Definition – Features – Steps – Advantages.					

Factoring: Meaning – Mechanism – Types – Advantages. Forfeiting: Meaning – Mechanism – Factoring Vs. Forfeiting.		
Unit: V	SECURITISATION	12
Meaning – Mechanism – Advantages – Consumer Finance: Meaning – Sources – Mechanism – Problems – Venture Capital: Definition – Features – Stages of Venture Capital Financing – Future Scenario – Credit Rating: Meaning – Importance – Mechanism – Rating Methodology – Credit Rating Agencies in India.		
		Total Lecture Hours 60
Books for Study:		
1. Gordon & Natarajan, Financial Markets and Services		
Books for References:		
1. Khan, M.Y. Financial Services Tata McGraw 2. Vasant Desai Financial Markets & Financial Services		
Web Resources:		
1. https://www.investopedia.com/terms/f/financial-market.asp 2. https://www.angelone.in/knowledge-center/share-market/what-is-secondary-market 3. http://moirabaricollegeonline.co.in/attendance/classnotes/files/1589430876.pdf 4. http://tumkuruniversity.ac.in/oc_ug/comm/notes/FINANCIALMARKETANDSERVICES.pdf 5. https://byjus.com/ias-questions/what-are-the-5-roles-of-financial-markets/		
Course Outcomes		K Level
CO1:	Understand the scope and features of financial services.	UptoK3
CO2:	Comprehend the role of merchant bankers.	UptoK3
CO3:	Gauge the performance of mutual funds	UptoK4
CO4:	Gain knowledge on innovative financial services.	UptoK4
CO5:	Problem solving through the application of appropriate theories, principles and data	UptoK4

CO & PO Mapping:

CO's	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	3	2	3	3	2	3
CO 2	2	2	3	2	3	2
CO 3	2	3	3	2	3	3
CO 4	3	3	3	2	3	3
CO 5	2	2	2	3	2	3

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

LESSON PLAN

Unit	Course Name	Hrs	Pedagogy
I	FINANCIAL SERVICES	12	L/PPT
II	MERCHANT BANKING	12	L/PPT
III	MUTUAL FUNDS	12	L/PPT
IV	LEASING	12	L/PPT
V	SECURITISATION	12	L/PPT
Total Hours		60	

Course Designed by:

Dr.S.RENGARAJ, Head & Assistant Professor **Mrs. K.Anusuya**, Assistant Professor

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

Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		Short Answers			
			No. of. Questions	K - Level	No. of. Questions	K - Level		
CIAI	CO1	Up to K3	2	K1,K2	1	K1	2(K2&K2)	1(K2)
	CO2	Up to K3	2	K1,K2	2	K2	2(K3&K3)	1(K2)
CIAII	CO3	Up to K4	2	K1,K2	1	K1	2(K2&K2)	1(K3)
	CO4	Up to K4	2	K1,K2	2	K2	2(K3&K3)	1(K4)

Question Pattern CIA I & II	No. of Questions to be asked	4		3		4	2
	No. of Questions to be answered	4		3		2	1
	Marks for each question	1		2		5	10
	Total Marks for each section	4		6		10	10

Distribution of Marks with K Level CIA I & CIA II								
	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CI A I	K1	2	2	-	-	4	8	80
	K2	2	4	10	20	36	72	
	K3	-	-	10	-	10	20	20
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CI A II	K1	2	2	-	-	4	8	40
	K2	2	4	10	-	16	32	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)								
S.No	Cos	K - Level	MOQs		Short Answers		Section C (Either / or Choice)	Section D (Open Choice)
			No. of Questions	K – Level	No. of Question	K - Level		
1	CO1	Up to K3	2	K1&K2	1	K1	2(K2&K2)	1(K3)
2	CO2	Up to K3	2	K1&K2	1	K1	2(K3&K3)	1(K3)
3	CO3	Up to K4	2	K1&K2	1	K2	2(K3&K3)	1(K4)

4	CO4	Up to K4	2	K1&K2	1	K2	2(K3&K3)	1(K4)
5	CO5	Up to K4	2	K1&K2	1	K2	2(K3&K3)	1(K4)
No. of Questions to be Asked			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30
(Figures in parenthesis denotes, questions should be asked with the given K level)								

Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	4	-	-	9	7.5	25
K2	5	6	10	-	21	17.5	
K3	-	-	40	20	60	50	50
K4	-	-	-	30	30	25	25
Marks	10	10	50	50	120	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.							

Summative Examinations - Question Paper – Format

Section A (Multiple Choice Questions)			
Answer All Questions			(10x1=10 marks)
Q.No	CO	K Level	Questions
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
Section B (Short Answers)			
Answer All Questions			(5x2=10 marks)

Q.No	CO	K Level	Questions
11	CO1	K1	
12	CO2	K1	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	

Section C (Either/Or Type)

Answer All Questions

(5 x 5 = 25 marks)

Q. No	CO	K Level	Questions
16) a	CO1	K2	
16) b	CO1	K2	
17) a	CO2	K3	
17) b	CO2	K3	
18) a	CO3	K3	
18) b	CO3	K3	
19) a	CO4	K3	
19) b	CO4	K3	
20) a	CO5	K3	
20) b	CO5	K3	

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

Section D (Open Choice)

Answer Any Three questions

(3x10=30 marks)

Q.No	CO	K Level	Questions
21	CO1	K3	
22	CO2	K3	
23	CO3	K4	
24	CO4	K4	
25	CO5	K4	



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

Course Name	MANAGERIAL SKILLS			
Course Code	21UCPS41	L	P	C
Category	Skill Based	2	-	2
Nature of course:	EMPLOYABILITY	SKILL ORIENTED	✓	ENTREPRENEURSHIP
Course Objectives:				
<ol style="list-style-type: none"> 1. To develop the executive skills of the students for proper articulatory, social communication and business etiquettes. 2. To enhance the students to improve their personality, communication skills. 3. To help to perform job successfully. 4. To ability to communicate with multi-cultural teams. 5. To improve communication skill of all levels of management. 				
Unit: I	GROUP COMMUNICATION:			6
Introduction – Group decision making, presentations, Extempore Speeches, Conflict & Resolution, Meetings; Group Strategies & Group Discussion: GD Vs Debate, Practice of Abstract topics				
Unit: II	INTERVIEWS:			6
Definition, types, preparing for interviews, potential interview questions, Mock Interview activities.				
Unit: III	SPEECHES AND PRESENTATION:			6
Speeches- Characteristics, How to make an effective speech, delivery of speech, kinds of presentations, factors affecting Presentations, Delivering effective Presentations.				
Unit: IV	REPORT WRITING:			6
Characteristics of business reports – types of reports, purpose of reports, collecting and analyzing data (through questionnaire, interviews, constructing tables, preparing charts, interpreting data) writing report – planning- drafting- revising, formatting, proof reading.				
Unit: V	PRESENTATION OF BUSINESS REPORTS:			6
Report presentation – written & Oral presentation – principles of oral presentation, Factors affecting presentation, sales presentation, speeches to motivate effective presentation skills.				
Total Lecture Hours				30
Books for Study:				
1. K.K.Sinha , Business Communication, Taxmann’s publications, 2018.				

Books for References:

1. Dr. Himanshu Agrawal, 'Business Communication: Communication & Soft Skills', Anand Publication, 2017.
2. R.C. Bhatia, Business Communication, Ane Books PVT LTD, 2019.
3. V.S.P. Rao, Managerial Skills, Excel Books, 2016.
4. Krishnamohan & Meera Banerjee, Developing Communication Skills, New Delhi: McMillan India Ltd, 2017.
5. Ragendra Pal & Korlahali J.S. Essentials of Business Communication, Sultan Chand & Sons, 2018.

Web Resources:

1. <https://www.researchgate.net/publication/255728076> Managerial Skills for Managers in the 21st Century
2. https://www.academia.edu/4358901/managerial_skill_development_pdf
3. <https://www.egyankosh.ac.in/bitstream/123456789/38369/1/Unit-3.pdf>
4. <https://www.cabarrus.k12.nc.us/cms/lib/NC01910456/Centricity/Domain/3619/Types%20of%20Managerial%20Skills.pdf>
5. <https://opentextbc.ca/businessopenstax/chapter/managerial-skills/>

COURSE OUTCOME		K Level
CO1:	Skilled to learn about Group communication methods practiced by corporate.	Up to K2
CO2:	Acquire practical exposure to face the interview.	Up to K2
CO3:	Imbibe communication & presentation skills to mould their behavior for corporate roles	Up to K2
CO4:	Draft clear, complete accurate Reports and other correspondence relating to recruitment and business processes	Up to K2
CO5:	Apply verbal and non-verbal (Oral & Written) communication skills to present reports	Up to K2

CO & PO Mapping:

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

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

LESSON PLAN

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

Course Designed by:

Dr. S.Rengaraj, Assistant Professor & Head & **Mrs. T. Mary Arul Mathy** Assistant Professor



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

Course Name	INTRODUCTION TO SECRETARIAL PRACTICE				
Course Code	21UCPN41	L	P	C	
Category	Non Major Elective	2		2	
Nature of course:	EMPLOYABILITY	<input checked="" type="checkbox"/>	SKILLORIENTED		ENTREPRENEURSHIP
Course Objectives:					
1. To realize the role and duties of secretary in companies. 2. To know the Powers and Duties of Directors. 3. To acquire the Knowledge in shares and share capital. 4. To familiarize the formalities in Meetings and resolution. 5. To know the winding up of companies.					
Unit: I	INTRODUCTION				6
Introduction : Meaning of secretary - Qualification - Appointment - Rights - Duties and liabilities of company secretary.					
Unit: II	COMPANY MANAGEMENT				6
Company management : Introduction - Directors - Qualification - Disqualification - Appointment - Managing director - powers and duties.					
Unit: III	SHARE CAPITAL				6
Share capital - Meaning - Definition - Types of share capital .					
Unit: IV	COMPANY MEETINGS				6
Company meetings -Types of meetings -Agenda - Minutes of the meeting - Resolution - Types of resolution.					
Unit: V	WINDING UP				6
Winding up: Meaning - Types of winding up - Compulsory winding up - Voluntary winding up - Duties of secretary in respect of winding up.					
Total Lecture Hours					30
Books for Study:					
1.N.D. Kapoor, - Company Law& secretarial Practice - Sultan Chand & Sons, New Delhi					
Books for References:					
1. P.K.Ghosh& V. Balachandran- Company Secretarial Practice,,-, Sultan Chand & Sons,					

Delhi	
2. S.Kathirasen & Dr. V.Ratha – Company Law and Secretarial Practice – Prasanna publisher and distributors	
Web Resources:	
1. https://en.m.wikipedia.org/wiki/secretary	
2. https://www.investopedia.com/terms/w/windingup.asp	
3. https://enterslice.com/winding-of-a-company	
Course Outcomes	K Level
CO1:	Realize the role and duties of secretary in companies. UptoK2
CO2:	Know the Powers and Duties of Directors. UptoK2
CO3:	Study on Acquire the Knowledge in shares and share capital. UptoK2
CO4:	Learn Familiarize the formalities in meetings and resolution. UptoK2
CO5:	Know the winding up of companies. UptoK2

CO & PO Mapping:

CO's	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	3	2	3	3	2	3
CO 2	2	2	3	2	3	2
CO 3	2	3	3	3	2	3
CO 4	3	3	3	2	3	3
CO 5	2	2	2	3	2	3

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

LESSON PLAN

Unit	Course Name	Hrs	Pedagogy
I	INTRODUCTION	06	L/PPT
II	COMPANY MANAGEMENT	06	L/PPT
III	SHARE CAPITAL	06	L/PPT
IV	COMPANY MEETINGS	06	L/PPT
V	WINDING UP	06	L/PPT
	Total Hours	30	

Course Designed by: Dr.S.RENGARAJ, Assistant Professor & Head & **Mrs. K.Anusuya**, Assistant Professor