

M.COM

Syllabus

Program Code: PCO

2021-2022 onwards



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

Re-accredited with "A" Grade by NAAC

PASUMALAI, MADURAI – 625 004

Eligibility

Admission for M.Com Program is open to the candidates having Bachelor Degree in Commerce, Management, Corporate Secretarial ship and other related program of any recognized university.

Duration of the Course

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

Subjects of Study

Part III:

1. Core Subjects
2. Electives
3. Non Major Electives

The scheme of Examination

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

Pattern of the questions paper for the continuous Internal Assessment**(For Part I, Part II, Part III, NME & Skilled Paper in Part IV)**

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 2 x 10 = 20 Marks

Total 40 Marks

Pattern of the question paper for the Summative Examinations:

Note: Duration- 3 hours**Part –A**

Ten multiple choice questions 10 x 01 = 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 x 02 = 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

Minimum Marks for a Pass

50% of the aggregate (Internal +Summative Examinations).

No separate pass minimum for the Internal Examinations.

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

VISION

To promote the department of commerce as a “Research Centre with Excellence” in Commerce and create the Professionals with Ethical values

MISSION

To equip the students to emerge as an efficient and ethical Business Consultants, Chartered Accountants, Entrepreneurs and Business Managers

The 12 Graduate Attributes*:

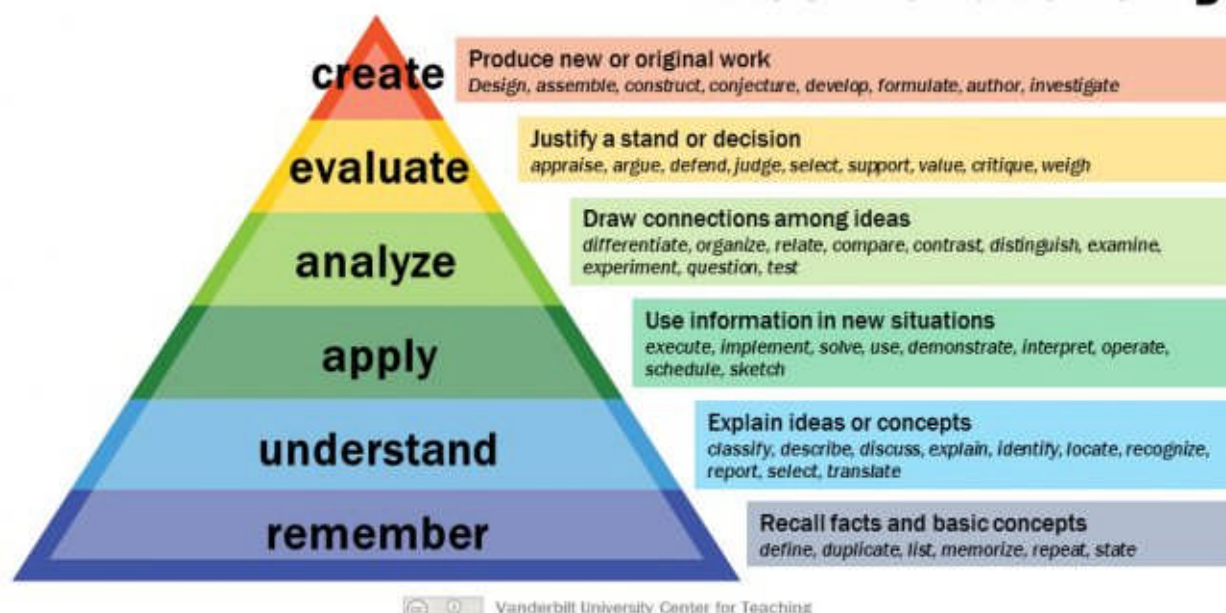
1. (KB) A knowledge base for engineering: Demonstrated competence in university level mathematics, natural sciences, engineering fundamentals, and specialized engineering knowledge appropriate to the program.
2. (PA) Problem analysis: An ability to use appropriate knowledge and skills to identify, formulate, 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
1	A knowledge base for engineering: Demonstrated competence in university level mathematics, natural sciences, engineering fundamentals, and specialized engineering knowledge appropriate to the program.	Knowledge Base
2&3	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 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.	Problem Analysis & Investigation
4&7	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. 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 & Design
6	Individual and teamwork: An ability to work effectively as a member and leader in teams, preferably in a multi-disciplinary setting.	Individual and Team Work
8&10	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. Ethics and equity: An ability to apply professional ethics, accountability, and equity.	Professionalism, Ethics and equity
12	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	Lifelong learning

Bloom's Taxonomy



PROGRAM EDUCATIONAL OBJECTIVES (PEOs)

PEO1:	To acquire entrepreneurial and managerial skills to become a successful entrepreneur of Micro to Large scale industries.
PEO2:	To cultivate the students in intellectual, personal, interpersonal and societal skills with a focus on relevant professional career to maximize professional growth.
PEO3:	To acquire practical skills to work on ICT environment
PEO4:	To Train and develop students with the much needed business education to take up higher education and professional / competitive exams.
PEO5:	To transform the student in to ethically & socially responsible professionals through excellence.

PROGRAMME OUTCOMES (POs)	
PO1:	Attain in-depth knowledge, with an ability to discriminate, evaluate, analyze and combine existing and new knowledge.
PO2:	Educate the student to develop conceptual, applied, and analytical and research skills as well as abilities required for effective problem solving and right decision making in commercial activities.
PO3:	Gain entrepreneurial, managerial and computer skills and techniques that enhance the communication to be successful in business.
PO4:	Exhibit knowledge and understanding of commerce and managerial principles and apply the same to business, as a member and leader in a team, manage projects in the work environment professionally.
PO5:	Wide-ranging stance of the programme put forward a number of job oriented courses assures that students are skilled into modern concepts with ethics.
PO6:	Know the need for, and have the training and ability to engage in Life -long learning independently.

PROGRAM SPECIFIC OUTCOME (PSOs)	
PSO1:	Comprehend the concepts and applications of commerce in the areas related to Finance, Marketing, entrepreneurship, HR, Logistics and supply chain etc.,
PSO2:	Apply the learning from the courses and develop strategies for business issues.
PSO3:	Utilize the advanced developments by using modern techniques such as Tally ERP and SPSS for growth and development of organization as well as nation.
PSO4:	Competent to pursue CA, CS, CFA, CMA, B.Ed. Ph.D and also can appear on National and State Eligibility Test.
PSO5:	Analyze and evaluate the operation of the business related issues and Communicate professionally and face challenges ethically with concern to social welfare

MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous), Pasumalai
M.COM Curriculum

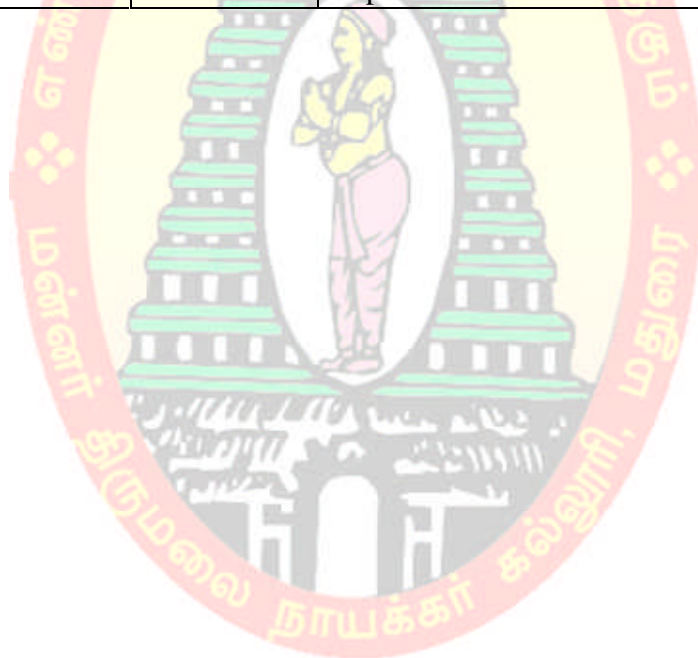
(For the student admitted during the academic year 2021-2022 onwards)

Course Code	Title of the Course	Hrs	Credits	Maximum Marks		
				Int	Ext	Total
FIRST SEMESTER						
Part - III	Core Courses					
21PCOC11	Advanced Financial Accounting	6	4	25	75	100
21PCOC12	Marketing and Logistics Management	6	4	25	75	100
21PCOC13	Quantitative Methods	6	4	25	75	100
21PCOC14	Security Analysis and Portfolio Management	6	4	25	75	100
21PCOC15	Insurance and Risk Management	6	4	25	75	100
	Total	30	20	125	375	500
SECOND SEMESTER						
Part - III	Core Courses					
21PCOC21	Applied Costing	6	4	25	75	100
21PCOC22	Accounting for Management	6	4	25	75	100
21PCOC23	Applied Operations Research	6	4	25	75	100
21PCOC24	Applied E-Commerce	6	4	25	75	100
Part IV	Non Major Elective Course					
21PCON21	Banking Technology	6	6	25	75	100
	Total	30	22	125	375	500
THIRD SEMESTER						
Part - III	Core Courses					
21PCOC31	Advanced Corporate Accounting	6	4	25	75	100
21PCOC32	Business Research Methods	6	4	25	75	100
21PCOC33	Direct Taxes	6	4	25	75	100
Part III	Core –Elective I					
21PCOE31	Computerized Accounting and Office Automation	6	6	25	75	100
	Core –Elective II					
21PCOE34	Financial Markets & Services	6	6	25	75	100
	Total	30	24	125	375	500
FOURTH SEMESTER						
Part - III	Core Courses					
21PCOC41	Indirect Tax	6	4	25	75	100
21PCOC42	Advanced Financial Management	6	4	25	75	100
21PCOPR1	Project	6	4	40	60	100
Part III	Core –Elective III					
21PCOE41	Entrepreneurship & Management of Small Business	6	6	25	75	100
	Core –Elective IV					
21PCOE44	Human Resource Management - Accounting and Audit	6	6	25	75	100

	Total	30	24	140	360	500
	Grand Total	120	90	515	1485	2000

List of Elective Courses

III Sem	Core –Elective I	21PCOE31	Computerized Accounting and Office Automation
	Core –Elective I	21PCOE32	Business Ethics and Corporate Governance
	Core –Elective I	21PCOE33	Corporate Social Responsibility
	Core –Elective II	21PCOE34	Financial Markets & Services
	Core –Elective II	21PCOE35	International Business
	Core –Elective II	21PCOE36	Strategic Management
IV Sem	Core –Elective III	21PCOE41	Entrepreneurship & Management of Small Business
	Core –Elective III	21PCOE42	Management Information System
	Core –Elective III	21PCOE43	Consumer Rights and Education
	Core –Elective IV	21PCOE44	Human Resource Management - Accounting and Audit
	Core –Elective IV	21PCOE45	Accounting Standards and IFRS
	Core –Elective IV	21PCOE46	Capital Markets







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

Course Name	Advanced Financial Accounting			
Course Code	21PCOC11	L	P	C
Category	Core 1	6	-	4
Nature of Course	EMPLOYABILITY	✓	SKILL ORIENTED	ENTREPRENURSHIP
Course Objectives:				
<ol style="list-style-type: none"> 1. Familiarize with the fundamental aspects of financial accounting standards. 2. Prepare income and expenditure accounts and balance sheets of non-trading concerns. 3. Prepare the branch accounts and departmental accounts. 4. Accumulate knowledge and accounting skills required for calculating loss of stock and loss of profit. 5. To inculcate skills in preparing their application to lease accounting and human resource accounting. 				
Unit: I	Accounting Standards			18
Indian and International Accounting Standards – Accounting Standards 2,3,6,9,10,16 and Ind As 1,2,7,16,19,23 and An overview of IFRS- Application – Scope – Formulation – Advantages – Disadvantages -Theory only.				
Unit: II	Accounting of Not for Profit Organization			18
Introduction –Final accounts of Not for Profit Organization –Receipts and Payments-Income and Expenditure Account and Balance Sheet.				
Unit: III	Branch and Departmental Accounts.-Hire purchase and installment purchase systems			18
Branch Accounts-Meaning- objectives –Types of Branches- Accounting methods- Departmental Accounts-Meaning of departmental accounting-need for departmental accounting –Accounting methods- hire Purchase System- Meaning- Accounting treatment for hire purchase system – Installment System – Meaning Accounting treatment for installment .				
Unit: IV	Insurance Claims			18
Meaning– Need – Importance of Insurance Claim – Loss of profit Policy - Difference between Fire Insurance Policy and Loss of Profit Policy – Computation of claim for Loss of Profit Policy — Loss of Stock Policy - Average clause.				
Unit: V	Lease Accounting			18
Meaning- Important Features of a lease –Types-Advantages and Disadvantages-Lease distinguished from other modes of acquisitions- Methods of Accounting Treatment – simple problem - Inflation Accounting- Human Resources Accounting - Social Accounting -theory only.				
Total Hours				90
(80% of marks must be allotted to problem solving questions. 20% of marks must be allotted to Theory)				

questions).

Book for study:

1. T.S.Reddy and A.Murthy, Corporate Accounting, Margham Publications, Chennai, 2018.
2. 5. R.S.N. Pillai, Bagavathi & S. Uma, “*Fundamentals of Advanced Accountancy*”, Third Edition, 2015, Sultan Chand, New Delhi.

Books for Reference:

1. M.A.Arulanandam & K.S. Raman, “*Advanced Accountancy*” Vol-I, Sixth Edition, 2015, Himalaya Publishing House, Mumbai.
2. S.P.Jain and K.L. Narang, Advanced Accountancy -II, Kalyani Publishers, New Delhi, 2014.
3. R.L.Gupta and M.Radaswamy, Corporate Accounting, Sultan Chand Publisher, Kolkatta,2013
4. S. N. Maheshwari & Suneel K Maheshwari, “*Financial Accounting*”, Fifth Edition, 2012, Vikas Publishing House.

Web Resources:

1. www.jstor.org

Course Outcomes

K Level

After the completion of the course the student will be able to,

CO1	Understand the principles, procedure accounting standards	Up tok3
CO2	Prepare accounts for non-trading concern.	Up tok3
CO3	Create branch and departmental accounts	Up to k5
CO4	Calculate insurance claims	Up to k4
CO5	Construct Lease accounting.	Up to k5

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
Weightage	14	14	14	13	12	14

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

LESSON PLAN

UNIT	SUBJECT NAME	Hrs	Mode
I	Accounting Standards Indian and International Accounting Standards – Accounting Standards 2,3,6,9,10,16 and IND As 1,2,7,16,19,23 and An overview of IFRS-	18	L/Chalk and Talk
II	Accounting of Not for -Profit Organization	18	L/Chalk

	Final accounts of Not for Profit Organization –Receipts and Payments- Income and Expenditure Account and Balance Sheet.		and Talk
III	Branch and Departmental Accounts.-Hire purchase and installment purchase systems Branch Accounts - Departmental Accounts- –Accounting methods- hire Purchase System- Accounting treatment for hire purchase system – Installment System	18	L/Chalk and Talk
IV	Insurance Claims Meaning– Need – Importance of Insurance Claim – Loss of profit Policy - Difference between Fire Insurance Policy and Loss of Profit Policy – Computation of claim for Loss of Profit Policy — Loss of Stock Policy - Average clause.	18	L/Chalk and Talk
V	Lease Accounting Lease Accounting Methods of Accounting Treatment Inflation Accounting- Human Resources Accounting - Social Accounting	18	L/Chalk and Talk

Course Designed by:

Dr. V. Suresh Babu, Assistant Professor & **Dr. S. Ganesan**, 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	CO1	Up tok3	2	K1,K2	1	K1	2(K2&K2)	1(K3)
AI	CO2	Up tok3	2	K1,K2	2	K2	2(K3&K3)	2 (K2&K3)
CI	CO3	Up to k5	2	K1,K2	1	K2	2(K4&K4)	1 (K5)
AI	CO4	Up to k4	2	K1,K2	2	K2	2(K3&K3)	2(K3&K4)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	3
		No. of Questions to be answered	4		3		2	2
		Marks for each question	1		2		5	10
		Total Marks for each section	4		6		10	20

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	1	-	-	4	6.66	50
	K2	2	2	2	1	26	43.33	
	K3	-	-	2	2	30	50	50
	K4	-	-	-	-	-	-	-
	K5	-	-	-	-	-	-	-
	Marks	4	6	20	30	60	100	100
CIA II	K1	2	1	-	-	4	6.66	17
	K2	2	2	-	-	6	10	
	K3	-	-	2	1	20	33.33	33
	K4	-	-	2	1	20	33.33	33
	K5	-	-	-	1	10	16.67	17
	Marks	4	6	20	30	60	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 Question	K – Level		
1	CO1	Up tok3	2	K1,K2	1	K1	2(K3&K3)	1(K2)
2	CO2	Up tok3	2	K1,K2	1	K2	2(K3&K3)	1 (K3)
3	CO3	Up to k5	2	K1,K2	1	K2	2(K4&K4)	1 (K5)
4	CO4	Up to k4	2	K1,K2	1	K2	2(K4&K4)	1 (K4)
5	CO5	Up to k5	2	K1,K2	1	K2	2(K4&K4)	1 (K5)
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 - 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	1	-	-	7	5.83	25
K2	5	4	-	1	23	19.16	
K3	-	-	4	1	30	25	25
K4	-	-	6	1	40	33.33	33
K5	-	-	-	2	20	16.67	17
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	K2	
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	K3	
16) b	CO1	K3	
17) a	CO2	K3	
17) b	CO2	K3	
18) a	CO3	K4	

18) b	CO3	K4	
19) a	CO4	K4	
19) b	CO4	K4	
20) a	CO5	K4	
20) b	CO5	K4	

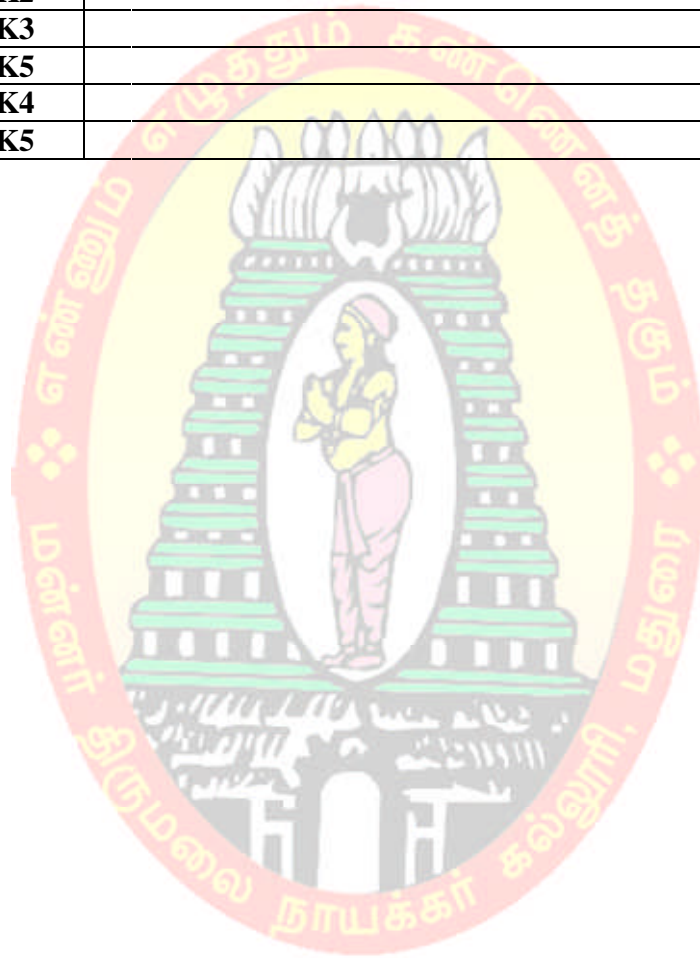
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels

Section D (Open Choice)

Answer Any Three questions

(3x10=30 marks)

Q. No	CO	K Level	Questions
21	CO1	K2	
22	CO2	K3	
23	CO3	K5	
24	CO4	K4	
25	CO5	K5	





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

Course Name	Marketing and Logistic Management				
Course Code	21PCOC12	L	P	C	
Category	CORE 2	6		4	
Nature of Course	EMPLOYABILITY	<input checked="" type="checkbox"/>	SKILL ORIENTED	ENTREPRENURSHIP	
Course Objectives:					
<ol style="list-style-type: none"> 1. To get an exposure on Logistics and Supply chain Management and its relevance in current environment. 2. To acquire skill on Warehousing and effective Transport management system. 3. To learn and recognize Logistic Information system Learning. 4. To apply modern marketing policies. 5. To make purchase decisions by research on online products and services. 					
Unit: I	Marketing and Product mix				18
Marketing-Definition- Nature-Scope-Importance- Role of Marketing in economic development- Functions of Marketing-Functions of physical supply-Marketing Mix – Product – Product planning and development – Stages to the new product planning - Product modification – Product life cycle – Price – Types – Methods – Physical Evidence – Promotion.					
Unit: II	E-MARKETING				18
Introduction- Scope and Techniques of E-Marketing - Traditional web promotion; Web counters - Web advertisements - Role of Social media - Electronic Payment System-Characteristics of E-payment system, SET Protocol for credit card payment, prepaid e-payment service, post-paid E-payment system, Types of payment systems – Point of Sale.					
Unit: III	An Introduction to Logistics and Supply Chain Management				18
Introduction – Definition of Logistics – Definition of Supply Chain – Importance of Logistics and Supply Chain – Objectives of Business Logistics - Functions of Logistics Management – Supply Chain Macro Processes in a Firm - Supply Chain Relationships Channel Structure – Logistical Service Alliances – Factors Stimulating service based alliances – Various Approaches to Study Channels – Description Institutional Approach - Channel Arrangement Classification – Conditions for successful Supply Chain Relationships.					

Unit: IV	Warehouse Management	18
Storage Functionality and Principles – Strategic Storage – Warehouse Benefits – Service Benefits of Warehousing – Types of Warehouses – Private warehouses – Public Warehouses – Functions of Public Warehouses – Documents used in public warehouses.		
Unit: V	Transportation	18
Introduction – Importance - Effective Transportation System - Modes of Transportation – Air – Package Carriers – Trucks – Truck Vs Rail – Water / Transport Pipeline – Intermodal / Transportation – Trailer on Flatcar (TOFC) or Piggyback Container on Flat Car (COFC) – Coordinated air truck – CONCOR.		
	Total Hours	90
Book for study:		
<ol style="list-style-type: none"> 1. R.S.N. Pillai and Bhagavathi, Marketing, S. Chand & Co Ltd, 2009 edition & 2011 reprint, New Delhi. 2. Dr. L. Natarajan, Logistics and Supply Chain Management, 2014, Margham Publications, Chennai. 		
Books for Reference:		
<ol style="list-style-type: none"> 1. K. Sundar, Essentials of Marketing, Vijay Nicole Imprints Pvt Ltd, Chennai-91. 2. J. Jayasankar, Marketing, Margham Publications, Chennai. 3. Sonatakki, Principles of Marketing, Kalyani Publishers, New Delhi., K.Shridhara Bhat, Logistic Management, Himalaya Publishing House, Mumbai. 4. Donald I Rowerson, David J. Closs & M. Bixby Cooper, Supply Chain Management, McGraw- Hill Higher Education. 		
Web Resources:		
www.smartinsights.com www.jstor.org www.supplychainopz.com https://www.veego.com ocw.mit.edu		
Course Outcomes:		K Level
After the completion of the course the student will be able to,		
CO1	Know the nature, importance and functions of marketing concepts	Up To K3
CO2	Analyze the marketing skills, Develop employability skill on successful completion of the course the students become marketing executive.	Up To K4
CO3	Understand the Logistics and Supply Chain Management.	Up To K4
CO4	Know the role of Warehousing in marketing	Up To K4

CO5	Understand the role of transportation in marketing	Up To K5
-----	--	----------

CO & PO Mapping:

COS	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	2	1	2	3	3	3
CO 2	3	3	3	3	3	2
CO 3	2	2	2	3	3	3
CO 4	3	3	3	2	2	3
CO5	2	3	3	3	3	3

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

LESSON PLAN

UNIT	SUBJECT NAME	Hrs	Mode
I	Marketing and Product mix - Marketing-Definition- Functions of Marketing-Functions of physical supply-Marketing Mix – Product – Product planning and development –new product planning - Product modification – Product life cycle.	18	L/PPT
II	E-MARKETING - Introduction- Scope and Techniques of E-Marketing - Traditional web promotion; Web counters - Web advertisements - Role of Social media - Electronic Payment System-Characteristics of E-payment system, SET Protocol for credit card payment, prepaid e-payment service, post-paid E-payment system, Types of payment systems – Point of Sale	18	L/PPt
III	An Introduction to Logistics and Supply Chain Management - Logistics –Supply Chain – Importance– Objectives of Business Logistics - Functions - Supply Chain Relationships Channel Structure – Various Approaches to Study Channels –Channel Arrangement – Conditions	18	L/ chalk talk
IV	Warehouse Management - Storage Functionality and Principles – Strategic Storage – Warehouse Benefits – Service Benefits of Warehousing – Types of Warehouses – Private warehouses – Public Warehouses.	18	L/PPT
V	Transportation - Transportation System - Modes of Transportation – Air – Package Carriers – Trucks – Truck Vs Rail – Water / Transport Pipeline – Intermodal / Transportation – Trailer on Flatcar or Piggyback Container on Flat Car – Coordinated air truck .	18	L/PPT

Course Designated by:

Dr. V. Devika, Assistant Professor. & **Dr.R.Arputharaj**, 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	CO1	Up To K3	2	K1,K2	1	K1	2(K3&K3)	1(K3)
AI	CO2	Up To K4	2	K1,K2	2	K2	2(K4&K4)	2 (K3&K4)
CI	CO3	Up To K4	2	K1,K2	1	K1	2(K4&K4)	1 (K3)
AII	CO4	Up To K4	2	K1,K2	2	K2	2(K3&K3)	2(K4& K4)
Question Pattern CIA I & II	No. of Questions to be asked		4		3		4	3
	No. of Questions to be answered		4		3		2	2
	Marks for each question		1		2		5	10
	Total Marks for each section		4		6		10	20

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	1	-	-	4	6.66	17
	K2	2	2	-	-	6	10	
	K3	-	-	2	2	30	50	50
	K4	-	-	2	1	20	33.33	33
	K5	-	-	-	-	-	-	-
	Marks	4	6	20	30	60	100	100
CIA II	K1	2	1	-	-	4	6.66	17
	K2	2	2	-	-	6	10	
	K3	-	-	2	1	20	33.33	33
	K4	-	-	2	2	30	50	50
	K5	-	-	-	-	-	-	-
	Marks	4	6	20	30	60	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 Question	K – Level		
1	CO1	Up to k3	2	K1,K2	1	K1	2(K2&K2)	1(K3)
2	CO2	Up to k4	2	K1,K2	1	K2	2(K3&K3)	1 (K3)
3	CO3	Up to k4	2	K1,K2	1	K2	2(K4&K4)	1 (K4)
4	CO4	Up to k4	2	K1,K2	1	K2	2(K4&K4)	1(K4)
5	CO5	Up to k5	2	K1,K2	1	K2	2(K4&K4)	1(K5)
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 - 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	1	-	-	7	5.83	25	
K2	5	4	2	-	23	19.16		
K3	-	-	2	2	30	25	25	
K4	-	-	6	2	50	41.66	42	
K5	-	-	-	1	10	8.33	8	
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	K2	
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	K4	
18) b	CO3	K4	
19) a	CO4	K4	
19) b	CO4	K4	
20) a	CO5	K4	
20) b	CO5	K4	
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	K5	



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

Course Name	QUANTITATIVE METHODS					
Course Code	21PCOC13	L	P	C		
Category	CORE 3	6	-	4		
Nature of Course	EMPLOYABILITY	✓	SKILL ORIENTED	ENTREPRENURSHIP		
Course Objectives:						
1. To enable the students to apply the statistical tools in analysis and interpretation of data. 2. To impart knowledge on extrapolation and interpolation. Polynomial interpolation is a method of estimating values between known data points. 3. To teach probability, theoretical probability distribution and probability distribution of random variable in the three important interrelated trades which going to learn. 4. To analyze the statistical tools using SPSS software package. 5. To apply inferential statistical analysis to draw conclusions about an entire population based on a representative sample.						
Unit: I	Correlation					18
Correlation – Types of correlation – Karl Pearson’s Co – efficient of correlation -Partial and Multiple correlations – Spearman’s rank Correlation – Regression Analysis – Regression Lines and regression Co – efficient -Multiple.						
Unit: II	Interpolation and extrapolation					18
Interpolation and Extrapolation – Methods of Interpolation – Binomial Expansion Method – Newton’s Method – Lagrange’s Method – Parabolic Curve Method – Extrapolation – Vital Statistics – Life Tables.						
Unit: III	Probability and distribution					18
Probability – Problems applying Additional and Multiplication Theorem – Mathematical Expectations – Theoretical Distributions – Binomial – Poisson – Normal Distribution.						
Unit: IV	Hypothesis Testing					18
Procedure for Hypothesis Testing – One tailed and Two Tailed Test – Large Sample tests for means and standard deviations – Small sample tests (t- test) – F test and Analysis of Variance (ANOVA). Chi-square test – Sign test – Man Whitney U test – Kruskal Wallis test.						
Unit: V	Data Analysis through Statistical Package					18
Introduction to SPSS Package – Procedure for Statistical analysis in SPSS – Descriptive –Mean – Median- Mode and Standard deviation – Chi square test – Correlation – Regression – Analysis of Variance.						
Total Hours					90	

Book for study:

1. S. P. Gupta, *Statistical Methods*, Sultan Chand and Sons, New Delhi, 2014.

Books for Reference:

1. R.S.N. Pillai, Bhagavathi, *Statistics – Theory and Practice*, S. Chand Publication, New Delhi, 2016.
2. C. B. Gupta and Vijay Gupta, *An Introduction to Statistical Methods*, Vikas Publishing House, India, 2004

Web Resources:

1. <https://nptel.ac.in/courses/111/105/111105041/>
2. <http://ndl.iitkgp.ac.in/document/MD15cHdNUUInd0lnZHNoQXlvOG5IRUcyRDVYyTRabnR3NGFLYXo1dTBRST0>
3. <http://ndl.iitkgp.ac.in/document/OEYweXpIRmlkYURkM3JkbUdtKy9UWit4Y3NtOXdKKy9HQk1pU010UzF3bVJSRzNIxVvWEpLQzJoSTIQcWF3K0V0MXFTU1plMmhRbXZHd3ZESzFRQ0E9PQ>
4. <http://ndl.iitkgp.ac.in/document/WETvZWhwaDFwSG04NzJ5eWRRdTfEQzZJSHVjOVhGQ2VMYjhBdmNka29oOD0>
5. <http://ndl.iitkgp.ac.in/document/ZGRZQjU5TzROOmFHNINnN1FQRmdRMSSt0SU9aMjJsbUpwcm56TVd3SUNCbz0>

Course Outcomes:

K Level

After the completion of the course the student will be able to,

CO1:	Understand the application of Correlation and Regression.	Up to K4
CO2:	Apply extrapolation and interpolation statistical method to predict values in relation to the data.	Up to K3
CO3:	Solve the problems related to probability	Up to K3
CO4:	Test hypothesis to assess the plausibility of a hypothesis by using sample data in Business Research	Up to K5
CO5:	Do statistical analysis using SPSS	Up to K3

CO & PO Mapping:

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

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

LESSON PLAN

UNIT	QUANTITATIVE METHODS	Hrs	Mode
I	Correlation Correlation –Karl Pearson’s Co – efficient of correlation– Spearman’s rank Correlation – Regression Analysis – Regression Lines and regression Co – efficient.	18	Chalk & Talk
II	Interpolation and extrapolation Interpolation and Extrapolation – Methods of Interpolation – Binomial Expansion Method – Newton’s Method – Lagrange’s Method – Parabolic Curve Method – Extrapolation – Vital Statistics – Life Tables.	18	Chalk & Talk
III	Probability and distribution Probability – Problems applying Additional and Multiplication Theorem – Mathematical Expectations – Theoretical Distributions – Binomial – Poisson – Normal Distribution.	18	Chalk & Talk
IV	Hypothesis Testing Procedure for Hypothesis Testing – One tailed and Two Tailed Test – Large Sample tests– Small sample tests – F test and Analysis of Variance. Chi- square test – Sign test – Man Whitney U test – Kruskal Wallis test.	18	Chalk & Talk
V	Statistical Package Introduction to SPSS Package – Procedure for Statistical analysis in SPSS – Descriptive– Chi square test – Correlation – Regression – Analysis of Variance	18	Chalk & Talk

Course Designated by: Dr. R. Kajapriya, Assistant Professor.

& Dr. S. Venkateswaran, Head & Associate 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	CO1	Up To K4	2	K1,K2	1	K1	2(K4&K4)	1(K4)
AI	CO2	Up To K3	2	K1,K2	2	K2	2(K3&K3)	2 (K2&K3)
CI	CO3	Up To K3	2	K1,K2	2	K2	2(K3&K3)	2 (K3&K3)
AI	CO4	Up To K5	2	K1,K2	1	K2	2(K4&K4)	1(K5)
Question Pattern CIA I & II	No. of Questions to be asked		4		3		4	3
	No. of Questions to be answered		4		3		2	2
	Marks for each question		1		2		5	10
	Total Marks for each section		4		6		10	20

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	1	-	-	4	6.67	34	
	K2	2	2	-	1	16	26.67		
	K3	-	-	2	1	20	33.33	33	
	K4	-	-	2	1	20	33.33	33	
	K5	-	-	-	-	-	-	-	-
	Marks	4	6	20	30	60	100	100	
CIA II	K1	2	1	-	-	4	6.67	17	
	K2	2	2	-	-	6	10		
	K3	-	-	2	2	30	50	50	
	K4	-	-	2	-	10	16.67	17	
	K5	-	-	-	1	10	16.67	16	
	Marks	4	6	20	30	60	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 Question	K – Level		
1	CO1	Up To K4	2	K1,K2	1	K1	2(K4&K4)	1(K4)
2	CO2	Up To K3	2	K1,K2	1	K2	2(K3&K3)	1 (K3)
3	CO3	Up To K3	2	K1,K2	1	K2	2(K3&K3)	1 (K2)
4	CO4	Up To K5	2	K1,K2	1	K2	2(K4&K4)	1(K5)
5	CO5	Up To K3	2	K1,K2	1	K2	2(K3&K3)	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 - 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	1	-	-	7	5.83	25
K2	5	4	-	1	23	19.17	
K3	-	-	6	2	50	41.67	42
K4	-	-	4	1	30	25	25
K5	-	-	-	1	10	8.33	8
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	K2	
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	K4	
16) b	CO1	K4	
17) a	CO2	K3	
17) b	CO2	K3	
18) a	CO3	K3	
18) b	CO3	K3	
19) a	CO4	K4	
19) b	CO4	K5	
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	K4	
22	CO2	K3	
23	CO3	K2	

24	CO4	K5	
25	CO5	K3	



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

Course Name	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT				
Course Code	21PCOC14	L	P	C	
Category	Core 4	6	-	4	
Nature of Course	EMPLOYABILITY	✓	SKILL ORIENTED	ENTREPRENURSHIP	
Course Objectives:					
1. To introduce the fundamental concepts of investment decision making. 2. To impart knowledge on the basics of measuring risk and return. 3. To develop the skills required to make portfolio decision making. 4. To teach the uses of CAPM and APM. 5. To apply tools for choosing best investment avenues.					
Unit: I	SECURITIES MARKET – AN OVERVIEW:				18
Securities – Meaning – Types – Securities Markets – Participants of Securities Market - Organization and Structure of the Securities Market in India – Primary Market – Secondary Market – Derivatives market - Securities and Exchange Board of India (SEBI) - Investors Protection in the Primary and Secondary Market.					
Unit: II	SECURITY ANALYSIS:				18
Fundamental Analysis - Economic analysis, Industry analysis and Company analysis, Technical analysis - Market indicators, forecasting individual stock performance - Valuation models of equity and bonds.					
Unit: III	PORTFOLIO ANALYSIS:				18
Risk - Types and sources – Measurement of Return - Risk-Return Relationship - Random walk, Efficient market hypothesis, Strong, semi-strong and weak forms - Capital market theory three levels – the Elliott Wave principle – Efficient Portfolio – Efficient frontier.					
Unit: IV	PORTFOLIO SELECTION:				18
Portfolio – Meaning, Types – Portfolio Management: Meaning, Need, Types and Importance – SEBI regulations – portfolio performance - portfolio theory, objectives, Markowitz portfolio analysis - Sharpe Index Model - Capital Asset Pricing Theory and Arbitrage Pricing Theory. Portfolio Evaluation – Process of evaluation – Portfolio Revision – The Formula Plans Rupee cost average – Constant Rupee value – Constant ratio and variable ratio plans.					
Unit: V	DERIVATIVES MARKET				18
Meaning – Forward Contract – Futures Contract – Options Contract.					
Total Hours					90

Book for study	
1. Punithavathy Pandian, Security analysis and Portfolio Management, Vikas Publishing House Private Ltd, New Delhi, 2013.	
Books for Reference:	
1. Balla, V.K., Fundamentals of Investment Management, S.Chand , Ram Nagar, New Delhi, 2006.	
2. Avadhani, V.A, Investment & Security Markets in India, Himalaya Publishing House, Mumbai, 2016.	
3. Prasanna Chandra, Investment Analysis and Portfolio Management, Mc-GrawHill Publications, 2017.	
4. Kevin S, ‘Security Analysis and Portfolio Management’ Prentice Hall of India, New Delhi, 2011.	
5. Gurusamy .S, ‘Security Analysis and Portfolio Management’, Vijay Nicole Imprints Ltd, 2017.	
Web Resources:	
1. https://play.google.com/store/apps/details?hl=en&id=com.mhrd.ndl	
Course Outcomes	K Level
After the completion of the course the student will be able to,	
CO1	Understand the structure and functions of securities market. Up To K3
CO2	Analyze the securities by applying appropriate tools. Up To K3
CO3	Discover the risk and return associated with the securities. Up To K4
CO4	Examine the best model for portfolio selection Up To K5
CO5	Understand the basic concepts of derivative markets Up To K4

CO & PO Mapping:

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

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

LESSON PLAN

UNIT	SUBJECT NAME	Hrs	Mode
I	SECURITIES MARKET Securities –Participants of Securities Market - Organization and Structure of the Securities Market in India - Securities and Exchange Board of India - Investors Protection in the Primary and Secondary Market.	18	Lecture, PPT
II	SECURITY ANALYSIS Fundamental Analysis - Economic analysis, Industry analysis and Company analysis, Technical analysis - Market indicators, forecasting individual stock performance - Valuation models of equity and bonds.	18	Lecture, PPT

III	PORTFOLIO ANALYSIS Risk - Risk-Return Relationship - Random walk, Efficient market hypothesis, Strong, semi-strong and weak forms - Capital market theory three levels	18	Lecture, PPT
IV	PORTFOLIO SELECTION AND EVALUATION Portfolio –Portfolio Management – SEBI regulations – portfolio performance - portfolio theory, Markowitz portfolio analysis - Sharpe Index Model - Capital Asset Pricing Theory and Arbitrage Pricing Theory. Portfolio Evaluation – Process of evaluation – Portfolio Revision – The Formula Plans Rupee cost average – Constant Rupee value – Constant ratio and variable ratio plans.	18	Lecture, PPT
V	DERIVATIVES MARKET Meaning – Forward Contract – Futures Contract – Options Contract.	18	Lecture, PPT

Course designated by: **Dr. K. Bala Sathya**, Assistant Professor.

& **Dr. S. Venkateswaran**, Head & Associate 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	CO1	Up To K3	2	K1,K2	1	K1	2(K3&K3)	1(K2)
AI	CO2	Up To K3	2	K1,K2	2	K2	2(K3&K3)	2 (K3&K3)
CI	CO3	Up To K4	2	K1,K2	1	K2	2(K3&K3)	2(K3&K4)
AII	CO4	Up To K5	2	K1,K2	2	K2	2(K4&K4)	1(K5)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	3
		No. of Questions to be answered	4		3		2	2
		Marks for each question	1		2		5	10
		Total Marks for each section	4		6		10	20

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	1	-	-	4	6.67	34
	K2	2	2	-	1	16	26.67	
	K3	-	-	4	2	40	66.47	66
	K4	-	-	-	-	-	-	-
	K5	-	-	-	-	-	-	-
	Marks	4	6	20	30	60	100	100
CIA II	K1	2	-	-	-	2	3.63	17
	K2	2	3	-	-	8	13.33	
	K3	-	-	2	1	20	33.33	33
	K4	-	-	2	1	20	33.33	33
	K5	-	-	-	1	10	16.67	17
	Marks	4	6	20	30	60	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 Question	K – Level		
1	CO1	Up To K3	2	K1,K2	1	K1	2(K3&K3)	1(K2)
2	CO2	Up To K3	2	K1,K2	1	K2	2(K3&K3)	1 (K3)
3	CO3	Up To K4	2	K1,K2	1	K2	2(K3&K3)	1 (K4)
4	CO4	Up To K5	2	K1,K2	1	K2	2(K4&K4)	1(K5)
5	CO5	Up To K4	2	K1,K2	1	K2	2(K4&K4)	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)								

Summative Examinations - 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	1	-	-	7	5.83	26
K2	5	4	-	1	23	19.56	
K3	-	-	6	1	40	33.33	33
K4	-	-	4	2	40	33.33	33
K5	-	-	-	1	10	8.33	8
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	K2	
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	K3	
16) b	CO1	K3	

17) a	CO2	K3	
17) b	CO2	K3	
18) a	CO3	K3	
18) b	CO3	K3	
19) a	CO4	K4	
19) b	CO4	K4	
20) a	CO5	K4	
20) b	CO5	K4	

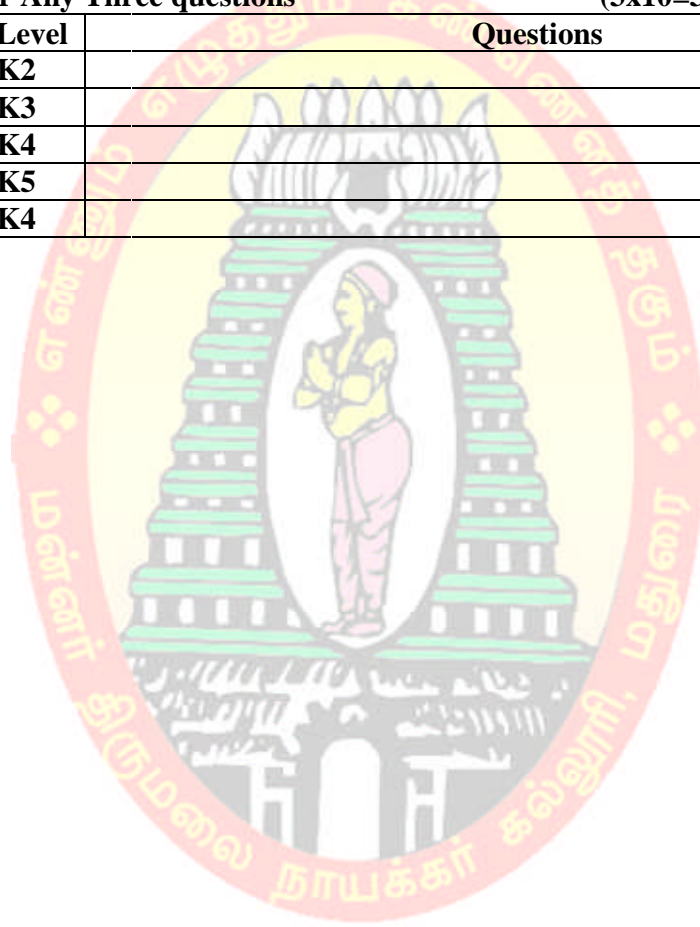
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels

Section D (Open Choice)

Answer Any Three questions

(3x10=30 marks)

Q.No	CO	K Level	Questions
21	CO1	K2	
22	CO2	K3	
23	CO3	K4	
24	CO4	K5	
25	CO5	K4	





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

Course Name	INSURANCE AND RISK MANAGEMENT				
Course Code	21PCOC15	L	P	C	
Category	CORE 5	6	-	4	
Nature of course:	EMPLOYABILITY	✓	SKILL ORIENTED	ENTREPRENURSHIP	
Course Objectives:					
1. To familiarize the student's competence in Insurance at an advanced level 2. To focus on increasing proficiency in the basic Insurance, rules, policy, Risk in the workplace, etc. 3. To impart knowledge on the principles of life insurance and types of policies 4. To teach students on the nature and types of non-life insurance policies 5. To make the students understand on the various aspects of risk management					
Unit: I	Introduction to Insurance and Risk				18
History of Insurance in world and India- Need for Insurance – Nature and Working of Insurance– Major Types of Insurance and their Features – Importance of Insurance Industry - Role of Insurance in Economic Development – Insurance and Social Security – Reforms in the Insurance Sector- Privatization and Liberalization in India- Indian Insurance Market- New Entrants to the Indian Insurance Market. – Risk- Meaning – advantage.					
Unit: II	Life Insurance Nature and Policy types				18
Nature of Life Insurance-Principles of Insurance-Terms used in Insurance- Life Insurance Product – Various Schemes – Characteristics of an Insurable risk – Role of Insurance-Factors influencing Demand for Insurance - First Premium – Renewal – Mode of Premium Payment – Limited Period Payment and Single Premium – Lapse & Revival – Paid Up Policy – Deferralment Period – Nomination & Assignment of Policy – Bonus – Surrender Value.					
Unit: III	Non-Life Insurance and Policy types				20
Introduction of General Insurance- Concept and Need- Essential Features and Requirements of Fire Policy, Loss of Profits Policy, Marine Cargo Policy, Marine Hull Policy and Motor Insurance Policy including Vehicle and Third Party Insurance- Miscellaneous Policies like Personal Accident, Fidelity Guarantee, Health & Medi-claim, Burglary and Loss of Baggage- Co-insurance, Double Insurance and Reinsurance- General Insurance Cover Notes – Certificates of Insurance – Open Policy – Floater – Excess – Franchise – Claims – Salvage – Coinsurance – Loss: Total Loss, Actual or Constructive Loss- Valued Policy – Agreed Value – Full Value – First Loss – Increased Value – Insurance Time or Institute Cargo Clauses – Solarium.					
Unit: IV	Life and Non-Life Insurers Firms in India				16
Public Sector Pioneers in Life and General Insurance Activities — Role of Insurance Agents and Brokers – Surveyors – Medical Examiners – Third Party Administrators – Regulators: Insurance Regulatory and Development Authority (IRDA) of India- Insurance Councils – Ombudsmen – Educational Institutes – Councils – Tariff Advisory Committee - Insurance Pricing : Factors and					

Determinants.		
Unit: V	Insurance Customers and Risk Management	18
Individual and Corporate Insurance Customers – Nature of Insurance Customers: Mind Set as to Insurance- Investment or Risk Management – Compulsion Vs Voluntarism- Ethical Behavior – Risk Management Attitude Control of Risk- Avoidance, Prevention, Reduction, Retention or Transfer-Factors Influencing Policyholder Satisfaction- Retention of Customers by Insurers.		
	Total Hours	90
Book for Study		
1. Alka Mittal and Gupta S L , <i>Principles of Insurance and Risk Management</i> , Sultan Chand & Sons, New Delhi., 2013		
Books for Reference		
1. Periasamy P, <i>Principles and Practice of Insurance</i> , Himalaya Publishing House.2011		
2. Mishra M N & Mishra S B, <i>Insurance-Principles and Practice</i> , S. Chand & Company, New Delhi.2010.		
Web Resources:		
1. http://ndl.iitkgp.ac.in/document/aUUzSzg0NXozaDZheVpnMEtnb3IZbW5oVXhRaDVXMXR2ZGE4NTY0RzlaVT0 (Source: National Digital Library of India)		
2. http://ndl.iitkgp.ac.in/document/aUUzSzg0NXozaDZheVpnMEtnb3IZa0J6REIUOHgyaGc3QnVuc2UzUjU1MD0 (Source: National Digital Library of India)		
3. https://youtu.be/IPIC7M4_K00 (Source: CEC EduSat)		
4. https://youtu.be/xfquWRVQQfQ (Source: Inflibnet-e-PG Pathshala)		
5. https://youtu.be/6FLA8WpqJDc (Source: NPTEL)		
COURSE OUTCOME		K Level
After the completion of the course the student will be able to,		
CO1	Understand the basics of insurance and risk	Up to K2
CO2	Interpret the types of Life Insurance Policies and various schemes	Up to K5
CO3	Describe concept of non life insurance policies (Fire and Marine) and indicate various policy conditions	Up to K4
CO4	Understand the Life and Non-Life Insurers Firms in India and the operation of IRDA	Up to K3
CO5	Recognize the various aspects of risk management	Up to K3

CO & PO Mapping:

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

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

LESSON PLAN

UNIT	INSURANCE AND RISK MANAGEMENT	Hrs	Mode
I	Introduction to Insurance History of Insurance in world and India- Need for Insurance –Types & Features – Importance - Role Reforms in the Insurance Sector- Privatization and Liberalization - Indian Insurance Market- Risk.	18	Lecture / (PPT)
II	Life Insurance Nature and Policy types Life Insurance Product–Schemes– Characteristics-Risk–Role -Factors influencing Demand-First Premium–Renewal–Lapse & Revival – Paid Up Policy–Deferment Period–Nomination & Assignment of Policy– Bonus–Surrender Value.	18	Lecture (PPT)
III	Non-Life Insurance and Policy types General Insurance- Fire Policy, Marine Cargo Policy, Marine Hull Policy and Motor Insurance, Third Party Insurance- General Insurance Cover Notes – Certificates of Insurance –Loss- Valued Policy – Agreed Value – Full Value – First Loss – Increased Value – Insurance Time or Institute Cargo Clauses – Solarium.	20	Lecture (PPT)
IV	Life and Non-Life Insurers Firms in India Public Sector Pioneers in Life and General Insurance Activities — Role of Insurance Agents and Brokers – Surveyors – Medical Examiners – Third Party Administrators – Regulators - Insurance Pricing : Factors and Determinants.	16	Lecture (PPT)
V	Insurance Customers and Risk Management Individual and Corporate Insurance Customers –Investment or Risk Management – Compulsion Vs Voluntarism- Ethical Behavior – Risk Management Attitude Control of Risk- Factors Influencing Policyholder.	18	Lecture (PPT)

Course designated by:

Dr. R. Kajapriya, Assistant Professor. & **Dr. B. Kothai Nachiar**, 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	CO1	Up To K2	2	K1,K2	1	K1	2(K2&K2)	1(K2)
AI	CO2	Up To K5	2	K1,K2	2	K2	2(K4&K4)	2 (K4&K5)
CI	CO3	Up To K4	2	K1,K2	1	K2	2(K4&K4)	1 (K4)
AII	CO4	Up To K3	2	K1,K2	2	K2	2(K3&K3)	2(K2&K3)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	3
		No. of Questions to be answered	4		3		2	2
		Marks for each question	1		2		5	10
		Total Marks for each section	4		6		10	20

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	1	-	-	4	6.67	50
	K2	2	2	2	1	26	43.33	
	K3	-	-	-	-	-	-	
	K4	-	-	2	1	20	33.33	
	K5	-	-	-	1	10	16.67	
	Marks	4	6	20	30	60	100	
CIA II	K1	2	-	-	-	2	3.33	34
	K2	2	3	-	1	18	30.65	
	K3	-	-	2	1	20	33.33	
	K4	-	-	2	1	20	33.33	
	K5	-	-	-	-	-	-	
	Marks	4	6	20	30	60	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 Question	K – Level		
1	CO1	Up To K2	2	K1,K2	1	K1	2(K2&K2)	1(K2)
2	CO2	Up To K5	2	K1,K2	1	K2	2(K4&K4)	1 (K5)
3	CO3	Up To K4	2	K1,K2	1	K2	2(K4&K4)	1 (K4)
4	CO4	Up To K3	2	K1,K2	1	K2	2(K3&K3)	1(K3)
5	CO5	Up To K3	2	K1,K2	1	K2	2(K3&K3)	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 - 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	1	-	-	7	5.83	6
K2	5	4	2	1	33	27.5	28
K3	-	-	4	2	40	33.33	33
K4	-	-	4	1	30	25	25
K5	-	-	-	1	10	8.33	8
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	K2	
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	K4	
17) b	CO2	K4	
18) a	CO3	K4	
18) b	CO3	K4	
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	K2	
22	CO2	K5	
23	CO3	K4	
24	CO4	K3	
25	CO5	K3	





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

Course Name	APPLIED COSTING			
Course Code	21PCOC21	L	P	C
Category	CORE 6	6	-	4
Nature of course:	EMPLOYABILITY	✓	SKILL ORIENTED	ENTREPRENURSHIP
Course Objectives:				
<ol style="list-style-type: none"> 1. To familiarize the students with the various cost concepts, and elements of cost. 2. To enable the students to prepare cost sheets. 3. To apply different methods and techniques of cost control. 4. To acquaint the application of costing methods. 5. To apply the appropriate tools to take decisions. 				
Unit: I	COST ACCOUNTING AND COST CONCEPT (CAS-6)			18
Cost Accounting – Meaning – Objectives And Importance – Installation Of Cost Accounting – Status And Functions Of Cost Accountant - Cost Concepts: Elements Of Cost –Consumption Of Total Cost –Classification Of Cost – Cost Sheet – Material Cost And Control –Objectives Of Material Control – Material Control Material Control Techniques – EOQ – Material Level Setting - Activity Based Costing.				
Unit: II	EMPLOYEE COST (CAS - 7)AND OVERHEADS(CAS - 3)			18
Employee (Labour) cost – Cost Control – Attendance & Payroll Procedures – IdleTime – Overtime – Labour Utilization – Systems of Wage Payment and Incentives – Absorption of Wages – Efficiency Rating Procedures – Employee (Labour) Turnover - Overheads Costing -Introduction – Classification of Overheads – Accounting and Control of Manufacturing Overheads – Steps for the Distribution of Overheads – Methods of Absorbing Overheads – Types of Overhead rates – Treatment of Under-Absorbed and Over-Absorbed Overheads – Accounting and control of Administrative, Selling and Distribution Overheads – Concept related to capacity – Treatment of Certain Items in Costing.				
Unit: III	OPERATING COSTING			18
Operating Costing-Services Costing-Transport - Electricity Generation- Single unit or Output Costing – Job and Batch Costing.				
Unit: IV	PROCESS COSTING			18
Features of Process Costing-Distinction between Process And Job Costing-Costing Procedure - Normal And Abnormal Process Losses & Gains-Inter Process Profits-Equivalent Production - methods of computing equivalent units - Joint And By Products costing – accounting for joint products & by-products.				
Unit: V	INTEGRATED & NON - INTEGRATED ACCOUNTING SYSTEM			18

Introduction –Non- Integrated Accounting System - Integrated /Integral Accounting System – Reconciliation of Cost and Financial Accounts – Accounting and Management Information and cost control -Cost management – Cost Reduction – Target Costing –Life Cycle.
(20% Theory and 80% Problems)

Total Hours | 90

Book for study

1. Jain S.P & Narang K.L, Cost Accounting, Kalyani Publishers, 2015.
2. Reddy T S and Hari Prasad Reddy, Cost and Management Accounting, Margham Publications, 2018

Books for Reference

1. Arora M N, Cost and Management Accounting, Himalaya Publishing House, 2017.
2. Murthy A and Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd, 2018.

Web Resources (MOOC, SWAYAM, NPTEL, Websites etc.)

1. <https://play.google.com/store/apps/details?hl=en&id=com.mhrd.ndl>

COURSE OUTCOMES

K Level

After the completion of the course the student will be able to,

CO1	Understand the basic concepts of costing and its profitability techniques in business	Up To K2
CO2	Gain knowledge of different methods of payment of wages and incentives & assess the allocation and apportionment of overhead among production and service department	Up To K4
CO3	Identify the operating costing methods practiced by different sectors	Up To K5
CO4	Examine the methods of process costing to avoid losses	Up To K3
CO5	Get acquaintance with the application of Integrated Accounting system	Up To K3

CO & PO Mapping:

COS	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	2	2	2	3	2	3
CO 2	3	3	3	3	3	3
CO 3	3	3	3	3	3	3
CO 4	3	3	3	3	2	3
CO5	2	3	3	2	2	2

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

LESSON PLAN

UNIT	SUBJECT NAME	Hrs	Mode
I	COST ACCOUNTING AND COST CONCEPT (CAS-6) Cost Accounting — Status And Functions Of Cost Accountant - Cost Concepts - Cost Sheet – Material Cost And Control — EOQ – Material Level Setting - Activity Based Costing.	18	Lecture- Chalk & Talk
II	EMPLOYEE COST (CAS - 7)AND OVERHEADS(CAS - 3): Employee cost – Cost Control – Attendance & Payroll Procedures – Idle Time – Overtime – Labour Utilization – Systems of Wage Payment and	18	Lecture- Chalk & Talk

	Incentives – Overheads –Concept related to capacity – Treatment of Certain Items in Costing.		
III	OPERATING COSTING Operating and Operation Costing-Services Costing-Transport, Electricity Generation, Single unit or Output Costing – Job and Batch Costing.	18	Lecture- Chalk & Talk
IV	PROCESS COSTING Distinction between Process And Job Costing-Costing Procedure - Normal And Abnormal Process Losses & Gains-Inter Process Profits-Equivalent Production - accounting for joint products & by-products.	18	Lecture- Chalk & Talk
V	INTEGRATED & NON - INTEGRATED ACCOUNTING SYSTEM: Introduction –Reconciliation of Cost and Financial Accounts – Accounting and Management Information and cost control -Cost management – Cost Reduction – Target Costing –Life Cycle.	18	Lecture- Chalk & Talk

Course Designed by,

Dr. K. Bala Sathya, Assistant Professor. & **Dr. S. Ganesan**, Associate 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	CO1	Up To K2	2	K1,K2	1	K1	2(K2&K2)	1(K2)
AI	CO2	Up To K4	2	K1,K2	2	K2	2(K4&K4)	2 (K3&K4)
CI	CO3	Up To K5	2	K1,K2	1	K2	2(K4&K4)	1 (K5)
AII	CO4	Up To K3	2	K1,K2	2	K2	2(K3&K3)	2(K2&K3)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	3
		No. of Questions to be answered	4		3		2	2
		Marks for each question	1		2		5	10
		Total Marks for each section	4		6		10	20

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	1	-	-	4	6.67	50
	K2	2	2	2	1	26	43.33	
	K3	-	-	-	1	10	16.66	17
	K4	-	-	2	1	20	33.33	33
	K5	-	-	-	-	-	-	-
	Marks	4	6	20	30	60	100	100
CIA II	K1	2	-	-	-	2	3.33	33
	K2	2	3	-	1	18	30	
	K3	-	-	2	1	20	33.33	33
	K4	-	-	2	-	10	16.66	17
	K5	-	-	-	1	10	16.66	17
	Marks	4	6	20	30	60	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 Question	K – Level		
1	CO1	Up To K2	2	K1,K2	1	K1	2(K2&K2)	1(K2)
2	CO2	Up To K4	2	K1,K2	1	K2	2(K4&K4)	1 (K4)
3	CO3	Up To K5	2	K1,K2	1	K2	2(K4&K4)	1 (K5)
4	CO4	Up To K3	2	K1,K2	1	K2	2(K3&K3)	1(K3)
5	CO5	Up To K3	2	K1,K2	1	K2	2(K3&K3)	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 - 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	1	-	-	7	5.83	34
K2	5	4	2	1	33	27.5	
K3	-	-	4	2	40	33.33	33
K4	-	-	4	1	30	25	25
K5	-	-	-	1	10	8.33	8
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	K2	
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	K4	
17) b	CO2	K4	
18) a	CO3	K4	

18) b	CO3	K4	
19) a	CO4	K3	
19) b	CO4	K3	
20) a	CO5	K3	
20) b	CO5	K3	

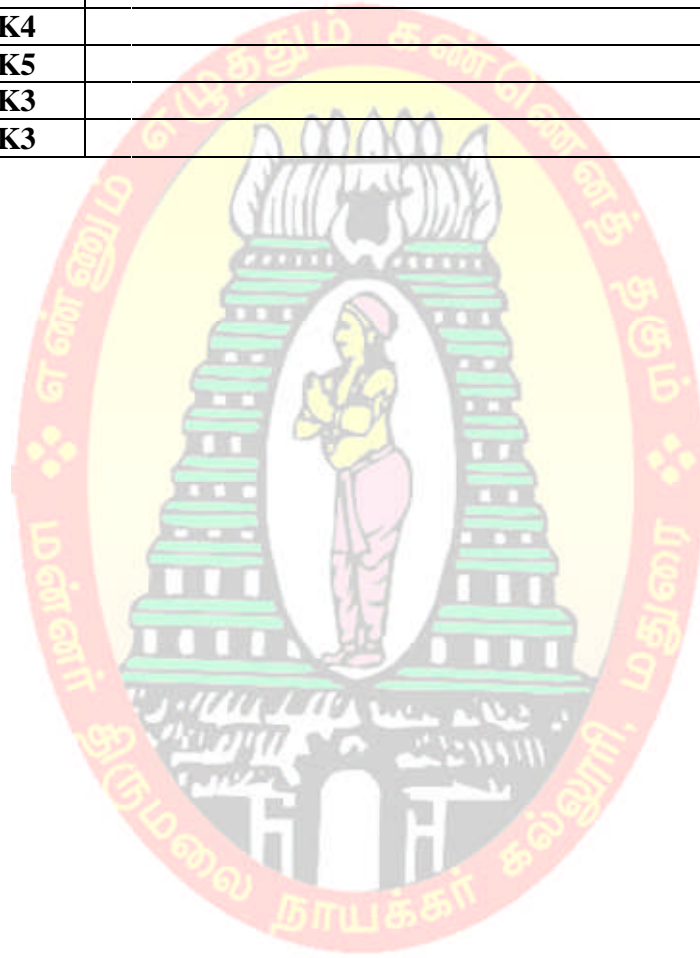
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels

Section D (Open Choice)

Answer Any Three questions

(3x10=30 marks)

Q.No	CO	K Level	Questions
21	CO1	K2	
22	CO2	K4	
23	CO3	K5	
24	CO4	K3	
25	CO5	K3	





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

Course Name	BUSINESS RESEARCH METHODS					
Course Code	21PCOC22	L	P	C		
Category	CORE 11	6		4		
Nature of course:	EMPLOYABILITY	✓	SKILL ORIENTED	✓	ENTREPRENURSHIP	✓
Course Objectives:						
1. Provide basic knowledge about the concept, tools and techniques of business research. 2. Identify various sources of information for literature review and data collection. 3. Teach the preparation of questionnaire and Interview Schedule and formulate & Test the Hypothesis. 4. Help the students to adopt appropriate statistical tools for drawing inference. 5. Write a research report and thesis.						
Unit: I	Introduction To Research					18
Meaning and Definition of Social Research – Objectives of Research –Types of Research - Research process – Criteria of Good Research –Maintaining Objectivity in Research – Problems Encountered by Researchers.						
Unit: II	Problem Formulation					18
Identifying Research Problem – Sources of Research Problem – Techniques Involved in Defining a Research Problem – Research Design: Meaning and Importance; Types of Research Designs – Exploratory – Descriptive – Case Study Design.						
Unit: III	Data Collection					18
Methods of Data Collection –Observation – Questionnaire & Interviewing – Guidelines for Constructing Questionnaire and Interview Schedule – Sample Design: Defining Universe and Sampling Unit – Determining Sampling Frame – Probability and Non-Probability Sampling Methods – Sample Size Determination – Sampling and Non sampling Errors – Scaling Methods – Hypothesis; Hypothesis Formulation and Hypothesis Testing.						
Unit: IV	Data analysis and Interpretation using SPSS					18
Descriptive statistics – Factor Analysis – Reliability test – Parametric Analysis – T-test – ANOVA – Correlation –Regression – Non-Parametric Analysis – Chi-square – Sign Test – Wilcoxon – Mc-Nemar –Kolmogorou Smirnov test – Mann-Whitney U test – Kruskal Wallis H test.						
Unit: V	Report Writing					18
Report Writing – Kinds of Research Reports – Steps in Report Writing – Layout of Research Report – Mechanics in Writing a Research Report –Precautions in Writing a Research Report.						
	Total Hours					90

Book for study:

1. Donald R cooper, Pamela S Schindler, J K Sharma (2012), Business Research, Methods, McGraw Hill Education (India) New Delhi.
2. Kothari C R, Gaurav Garg, (2015), Research Methodology New Age International (P) Limited Publishers.

Book for Reference:

1. Gupta S P (2009), Statistical Methods, S.Chand& Sons Publisher, New Delhi.
2. MartynDenscombe, (2003), The Good Research Guide for Small Scale ResearchProjects, Viva Books Pvt. Ltd.
3. PankajMadan, VageeshPaliwal, RajulBhardwaj, (2010), Research Methodology,Global Vision Publishing House New Delhi.
4. Pillai R S N, and Bagavathi V (2010), Statistics, S.Chand& Sons Publisher, NewDelhi.
5. Suchdeva, (2010), “Business Research Methodology”, Himalaya Publishing House,Mumbai.

Web Resources:

- 1.National Digital Library

COURSE OUTCOME		K Level
After completion of the course the student will be able to,		
CO1	Understand the Concepts Relating to Business Research, Types and Process.	K3
CO2	Identify the Research Problem and Draw the Design.	K4
CO3	Prepare Questionnaire and Interview Schedule and Formulate & Test the Hypothesis.	K5
CO4	Adopt Appropriate Statistical Tools for the Inferences.	K4
CO5	Write a Research Report.	K3

CO & PO Mapping:

COS	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	3	3	3	3	3	3
CO 2	3	3	3	3	3	3
CO 3	3	3	2	2	3	3
CO 4	3	3	2	3	2	3
CO5	3	3	3	3	3	3

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

LESSON PLAN

UNIT	SUBJECT NAME	Hrs	Mode
I	Introduction to Research Meaning and Definition of Social Research – Objectives of Research – Types of Research - Research process – Criteria of Good Research – Maintaining Objectivity in Research – Problems Encountered by Researchers.	18	PPT & Lecture
II	Problem Formulation Identifying Research Problem – Sources of Research Problem – Techniques Involved in Defining a Research Problem – Research Design: Meaning and Importance; Types of Research Designs – Exploratory – Descriptive – Case Study Design.	18	PPT & Lecture
III	Data Collection Methods of Data Collection–Questionnaire & Interviewing –Sample Design - Sampling Frame – Probability and Non-Probability Sampling Methods–Sample Size Determination–Errors–Scaling Methods–Hypothesis.	18	PPT & Lecture
IV	Data analysis and Interpretation using SPSS Descriptive statistics – Factor Analysis –Parametric Analysis – T-test – ANOVA – Correlation –Regression – Non-Parametric Analysis – Chi-square – Sign Test – Wilcoxon – Mc-Nemar –Kolmogorou Smirnov test – Mann-Whitney U test – Kruskal Wallis H test.	18	PPT & Lecture
V	Report Writing Report Writing – Kinds of Research Reports – Steps in Report Writing – Layout of Research Report – Mechanics in Writing a Research Report – Precautions in Writing a Research Report.	18	PPT & Lecture

Course Designed by:

Dr. V. Geetha, Assistant Professor. & **Dr. V. Devika**, 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	CO1	Up To K3	2	K1,K2	1	K1	2(K3&K3)	1(K2)
AI	CO2	Up To K4	2	K1,K2	2	K2	2(K4&K4)	2 (K3&K4)
CI	CO3	Up To K5	2	K1,K2	1	K2	2(K4&K4)	1 (K5)
AII	CO4	Up To K4	2	K1,K2	2	K2	2(K3&K3)	2(K3,K4)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	3
		No. of Questions to be answered	4		3		2	2
		Marks for each question	1		2		5	10
		Total Marks for each section	4		6		10	20

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	1	-	-	4	6.67	34
	K2	2	2	-	1	16	26.67	
	K3	-	-	2	1	20	33.33	33
	K4	-	-	2	1	20	33.33	33
	K5	-	-	-	-	-	-	-
	Marks	4	6	20	30	60	100	100
CIA II	K1	2	-	-	-	2	3.33	17
	K2	2	3	-	-	8	13.53	
	K3	-	-	2	1	20	33.33	33
	K4	-	-	2	1	20	33.33	33
	K5	-	-	-	1	10	16.67	17
	Marks	4	6	20	30	60	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 Question	K – Level		
1	CO1	Up To K3	2	K1,K2	1	K1	2(K3&K3)	1(K2)
2	CO2	Up To K4	2	K1,K2	1	K2	2(K3&K3)	1 (K4)
3	CO3	Up To K5	2	K1,K2	1	K2	2(K4&K4)	1 (K5)
4	CO4	Up To K4	2	K1,K2	1	K2	2(K4&K4)	1(K4)
5	CO5	Up To K3	2	K1,K2	1	K2	2(K3&K3)	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 - 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	1	-	-	7	5.83	26
K2	5	4	-	1	23	19.67	
K3	-	-	6	1	40	33.33	33
K4	-	-	4	2	40	33.33	33
K5	-	-	-	1	10	8.33	8
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	K2	
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	K3	
16) b	CO1	K3	
17) a	CO2	K3	
17) b	CO2	K3	
18) a	CO3	K4	
18) b	CO3	K4	
19) a	CO4	K4	
19) b	CO4	K4	
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	K2	
22	CO2	K4	
23	CO3	K5	

24	CO4	K4	
25	CO5	K3	



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

Course Name	APPLIED OPERATIONS RESEARCH			
Course Code	21PCOC23	L	P	C
Category	CORE 8	6	-	4
Nature of Course	EMPLOYABILITY	✓	SKILL ORIENTED	ENTREPRENURSHIP
Course Objectives:				
1. To find the most economical solution to a managerial problem within all of its limitations and constrains. 2. To calculate the minimum cost of product distribution from a number of sources to number of destinations. 3. To solve the problems involve queries (waiting line) and to construct cost effective work flow systems. 4. To gain knowledge on the operations of a real-world process or system through simulation. 5. To develop project’s procedures of initiation, planning, execution and closure within the set of scope, time, quality and budget standards.				
Unit: I	Operation Research and Linear Programming			18
Quantitative Approach to Decision Making - Nature and Significance of OR in Decision Making- Models in Operations Research- Application Areas of Operation Research- Linear Programming- General Concepts -Definitions - Assumptions in Linear Programming - Limitations in Linear Programming - Applications of Linear Programming - Formulation of LP Problems – Solution Methods - Graphical method - maximization and minimization- Simplex method -maximization and minimization-Big M Method.				
Unit: II	Transportation and Assignment Problems			18
Transportation problems (Initial Basic Feasible Solution) – assumptions – degenerate solution – North-west corner method – least cost method – Vogel’s approximation method – Assignment problems – Features – Transportation problem Vs Assignment problem – Hungarian Method.				
Unit: III	Game and Queuing Theory			18
Game theory – meaning – types of games – basic assumptions – finding value of game for pure strategy – mixed strategy – Indeterminate matrix and average method – graphical method – pure strategy – saddle point – pay-off matrix – value of game . Queuing theory – need – objective – application – characteristics – limitations – queuing models (single channel)				
Unit: IV	Simulation and Replacement models			18
Simulation – meaning – advantages – limitations – Monte Carlo simulation – finding randomized result – simulation problems - Replacement models - factors for replacement – replacement model – application – determining optimum replacement age (ORA).				

Unit: V	Project Management	18
Project Management -Introduction- Types of Networks - CPM : Critical Path Method and PERT: Programme Evaluation Review Technique – Basic differences between CPM and PERT - Drawing a network - Obtaining of Critical Path- Time estimates for activities-Probability of completion of project- Determination of floats-(total- free-independent .		
Total Hours		90
Book for study: A. M. Natarajan, P. Balasubramanie & A. Tamilarasi (2014), <i>Operations Research</i> , Pearson India		
Books for Reference: 1. Dr. P. R. Vittal (2003), <i>Introduction to Operations Research</i> , Margham Publications, Chennai 2. Kanti Swarup, P. K. Gupta & Man Mohan, (2010), ' <i>Operations Research</i> ', Jain Book Agency, New Delhi 3. Kapoor V K, (2016), ' <i>Operations Research Techniques for Management</i> ', Sultan Chand and Sons, New Delhi		
Web Resources: http://ndl.iitkgp.ac.in/document/Z2RWUHoyS0JXTUdZczNJeE9zVU9OOFIBYkplNWN1Q0pCdEVQSFo5RHNGTT0 http://ndl.iitkgp.ac.in/document/OEYweXpIRmlkYURkM3JkbUdtKy9UZjBqcW9qYU04Y09rTXpzS VR3QWRrTGUzd1NEUXIQWndubWJuNzE4WXluUXozanJOc1UxOTBXMHA5YW5sRjJESXc9PQ http://ndl.iitkgp.ac.in/document/OEYweXpIRmlkYURkM3JkbUdtKy9UVVp4TWJ4RDBMUnMyazB2b09tOHJoMkJIU0NYTEVyVGZYcGprbzJrMWM3bnZnQ1V2QmRyK2hPRWdtOC9PMctiV2c9PQ https://nptel.ac.in/courses/111/107/111107128/		
Course Outcomes:		K Level
After the completion of the course the student will be able to,		
CO1	Understand the conceptual aspects of operations research and knowledge on linear programming problem	Up to K2
CO2	Apply Assignment and Transportation methods for effective operation of business	Up to K4
CO3	Solve the problems related to Game theory	Up to K5
CO4	Perform Queuing models	Up to K3
CO5	Know the techniques of project management which is used to manage certain and uncertain activities of any project.	Up to K3

CO & PO Mapping:

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

CO 5	3	3	3	3	3	3
-------------	---	---	---	---	---	---

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

LESSON PLAN

UNIT	APPLIED OPERATIONS RESEARCH	Hrs	Mode
I	Operation Research & Linear Programming Operations Research- Application - Linear Programming- Solution Methods - Graphical method - Simplex method	18	Chalk & Talk
II	Transportation and Assignment Problems Transportation problems (Initial Basic Feasible Solution) – assumptions – degenerate solution – North-west corner method – least cost method – Vogel’s approximation method – Assignment problems – Features – Transportation problem Vs Assignment problem – Hungarian Method	18	Chalk & Talk
III	Game and Queuing Theory Game theory– basic assumptions – finding value of game for pure strategy – mixed strategy – Indeterminate matrix and average method .	18	Chalk & Talk
IV	Simulation and Replacement models Simulation –Replacement models - factors – application – determining optimum replacement age .	18	Chalk & Talk
V	Project Management Introduction- Types of Networks – CPM – PERT - Drawing a network - Time estimates for activities-Probability of completion of project- Determination of floats (total, free, independent)	18	Chalk & Talk

Course designed by:

Dr. R. Kajapriya, Assistant Professor. & **Dr. S. Venkateswaran**, Head & Associate 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	CO1	Up To K2	2	K1,K2	1	K1	2(K2&K2)	1(K2)
AI	CO2	Up To K4	2	K1,K2	2	K2	2(K4&K4)	2 (K3&K4)
CI	CO3	Up To K5	2	K1,K2	1	K2	2(K4&K4)	2(K4&K5)
AII	CO4	Up To K3	2	K1,K2	2	K2	2(K3&K3)	1(K3)
Question Pattern CIA I & II	No. of Questions to be asked		4		3		4	3
	No. of Questions to be answered		4		3		2	2
	Marks for each question		1		2		5	10
	Total Marks for each section		4		6		10	20

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	1	-	-	4	6.67	50
	K2	2	2	2	1	26	43.33	
	K3	-	-	-	1	10	16.67	17
	K4	-	-	2	1	20	33.33	33
	K5	-	-	-	-	-	-	-
	Marks	4	6	20	30	60	100	100
CIA II	K1	2	-	-	-	2	3.63	17
	K2	2	3	-	-	8	13.33	
	K3	-	-	2	1	20	33.33	33
	K4	-	-	2	1	20	33.33	33
	K5	-	-	-	1	10	16.67	17
	Marks	4	6	20	30	60	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 Question	K – Level		
1	CO1	Up To K2	2	K1,K2	1	K1	2(K2&K2)	1 (K2)
2	CO2	Up To K4	2	K1,K2	1	K2	2(K4&K4)	1 (K4)
3	CO3	Up To K5	2	K1,K2	1	K2	2(K4&K4)	1 (K5)
4	CO4	Up To K3	2	K1,K2	1	K2	2(K3&K3)	1 (K3)
5	CO5	Up To K3	2	K1,K2	1	K2	2(K3&K3)	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 - 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	1	-	-	7	5.83	34
K2	5	4	2	1	33	27.5	
K3	-	-	4	2	40	33.33	33
K4	-	-	4	1	30	25	25
K5	-	-	-	1	10	8.33	8
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	K2	
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	K4	
17) b	CO2	K4	
18) a	CO3	K4	
18) b	CO3	K4	
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	K2	
22	CO2	K4	
23	CO3	K5	
24	CO4	K3	
25	CO5	K3	



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

Course Name	APPLIED E-COMMERCE					
Course Code	21PCOC24	L	P	C		
Category	CORE 9	6		4		
Nature of course:	EMPLOYABILITY	✓	SKILL ORIENTED	ENTREPRENURSHIP	✓	
Course Objectives:						
1. To learn the basics of Electronic Commerce. 2. To impart essential knowledge on models of E-Commerce. 3. To know E-Commerce & E-enterprise Applications. 4. To understand more about security framework. 5. To enable the students to learn Cyber laws.						
Unit: I	E-COMMERCE –AN OVERVIEW					18
Introduction,- Evolution of Electronic Commerce- Roadmap of E-Commerce in India- Main activities Functions and Scope of E-Commerce. - Benefits and Challenges of E-Commerce.						
Unit: II	BUSINESS MODELS OF E-COMMERCE					18
Characteristics of Business to Business(B2B) - Business to Consumers (B2C) - Business to Government (B2G) - Concepts of other models of E-commerce - Business to Consumer E-Commerce process - Business to Business E- Commerce - Need and Importance, alternative models of B2B E – Commerce - E-Commerce Sales Product Life Cycle (ESLC) Model.						
Unit: III	E-COMMERCE APPLICATIONS					18
Applications of E-commerce and E-enterprise - Applications to Customer Relationship Management- Types of E-CRM, Functional Components of E-CRM - Managing the E-enterprise – Introduction - Managing the - E-enterprise, Comparison between Conventional and E-Organisation - Organisation of Business in an E-enterprise - Benefits and Limitations of E- enterprise.						
Unit: IV	Electronic Payment					18
Benefits of Electronic Payment- Components of Electronic System-Electronic fund Transfer – Financial EDI-Credit Card System on the Internet – Components of Online Credit Processing – Players in the credit card system – Popular Electronic Payment Methods – Security Requirements in E-Payment Systems – Key Security Schemes – Secret key cryptography – Online Transactions Protocols.						
Unit: V	CYBER LAW					18
Introduction to Cyber Laws-World Scenario - Cyber-crime& Laws in India and their limitations, Hacking, Web Vandals, E-mail Abuse, Software Piracy and Patents - Security Issues in E-Commerce- Risk management approach to Ecommerce Security - Types and sources of threats, Protecting electronic commerce assets and intellectual property.						
Total Lecture Hours						90

Books for study:

1. Bhasker, B. ,Electronic Commerce Framework, Technologies and Applications. New Delhi: McGraw Hill Educations, 2017.

Books for Reference:

1. Jaiswal.S. E-Commerce I(Electronic Communication for Business). New Delhi: Galgotia Publications Pvt. Ltd, 2000.
2. Kalakota, R., & Whinston, A. B. Frontiers of Electronic Commerce. New Delhi: Pearson Education India, 2002.
3. Rayudu, C. E-Commerce and E-Business. Mumbai: Himalaya Publishing House , 2010.
4. Rayport, & Jaworeski, B. J. Introduction to E-Commerce. Noida , UP: McGraw Hill Publishing Company Limited, 2009.
5. Tomasi, W. ,Electronic Communication Systems Fundamentals Through Advanced. New Delhi: Pearson Education, 2008.

Web Resources:

1. <https://play.google.com/store/apps/details?hl=en&id=com.mhrd.ndl>

COURSE OUTCOME		K Level
After the completion of the course the student will be able to,		
CO1:	Gain basic knowledge on electronic commerce concepts	Up to K3
CO2:	Develop the knowledge on Network Infrastructure	Up to K4
CO3:	Use electronic commerce	Up to K5
CO4:	Understand security framework	Up to K4
CO5:	Gain essential knowledge on directory services and Cyber laws	Up to K4

CO & PO Mapping:

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

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

LESSON PLAN

UNIT	SUBJECT NAME	Hrs	Mode
I	E-COMMERCE –AN OVERVIEW- Introduction, History/Evolution of Electronic Commerce, Roadmap of E-Commerce in India, Main activities, Functions and Scope of E-Commerce. - Benefits and Challenges of E-Commerce.	18	Lecture-Chalk & Talk,PPT
II	BUSINESS MODELS OF E-COMMERCE- Characteristics of Business to Business- Business to Consumers - Business to Government - Business to Consumer E-Commerce process - Business to Business - E-Commerce Sales Product Life Cycle .	18	Lecture-Chalk & Talk,PPT
III	E-COMMERCE APPLICATIONS- Applications of E-commerce - Applications to Customer Relationship Management–E-enterprise, Comparison between Conventional and E-organisation - Organisation	18	Lecture-Chalk & Talk,PPT

	of Business in an E-enterprise .		
IV	Electronic Payment - Benefits of Electronic Payment- Components of Electronic System-Electronic fund Transfer – Financial EDI-Credit Card System on the Internet – Components of Online Credit Processing – Players in the credit card system – Popular Electronic Payment Methods – Security Requirements in E-Payment Systems – Key Security schemes – Secret key cryptography – Online Transactions Protocols.	18	Lecture- Chalk & Talk,PPT
V	CYBER LAW - Introduction - Hacking, Web Vandals, E-mail Abuse, Software Piracy and Patents - Security Issues in E-Commerce- Risk management approach to Ecommerce Security intellectual property.	18	Lecture- Chalk & Talk, PPT

Course Designed by:

- Dr. R. Arputharaj**, Assistant Professor.
- Dr. V. Devika**, 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	CO1	Up To K3	2	K1,K2	1	K1	2(K3&K3)	1(K2)
AI	CO2	Up To K4	2	K1,K2	2	K2	2(K4&K4)	2 (K3&K4)
CI	CO3	Up To K5	2	K1,K2	1	K2	2(K4&K4)	1 (K5)
AII	CO4	Up To K4	2	K1,K2	2	K2	2(K3&K3)	2(K3&K4)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	3
		No. of Questions to be answered	4		3		2	2
		Marks for each question	1		2		5	10
		Total Marks for each section	4		6		10	20

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	1	-	-	4	6.67	34
	K2	2	2	-	1	16	26.67	
	K3	-	-	2	1	20	33.33	33
	K4	-	-	2	1	20	33.33	33
	K5	-	-	-	-	-	-	-
	Marks	4	6	20	30	60	100	100
CIA II	K1	2	-	-	-	2	3.53	17
	K2	2	3	-	-	8	13.33	
	K3	-	-	2	1	20	33.33	33
	K4	-	-	2	-	10	16.67	17
	K5	-	-	-	2	20	33.33	33
	Marks	4	6	20	30	60	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 Question	K – Level		
1	CO1	Up To K3	2	K1,K2	1	K1	2(K2&K2)	1(K3)
2	CO2	Up To K4	2	K1,K2	1	K2	2(K3&K3)	1 (K4)
3	CO3	Up To K5	2	K1,K2	1	K2	2(K4&K4)	1 (K5)
4	CO4	Up To K4	2	K1,K2	1	K2	2(K4&K4)	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)								

Summative Examinations - 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	1	-	-	7	5.85	25
K2	5	4	2	-	23	19.17	
K3	-	-	4	1	30	25	25
K4	-	-	4	3	50	41.66	42
K5	-	-	-	1	10	8.33	8
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	K2	
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	K4	
18) b	CO3	K4	
19) a	CO4	K4	
19) b	CO4	K4	
20) a	CO5	K3	
20) b	CO5	K3	

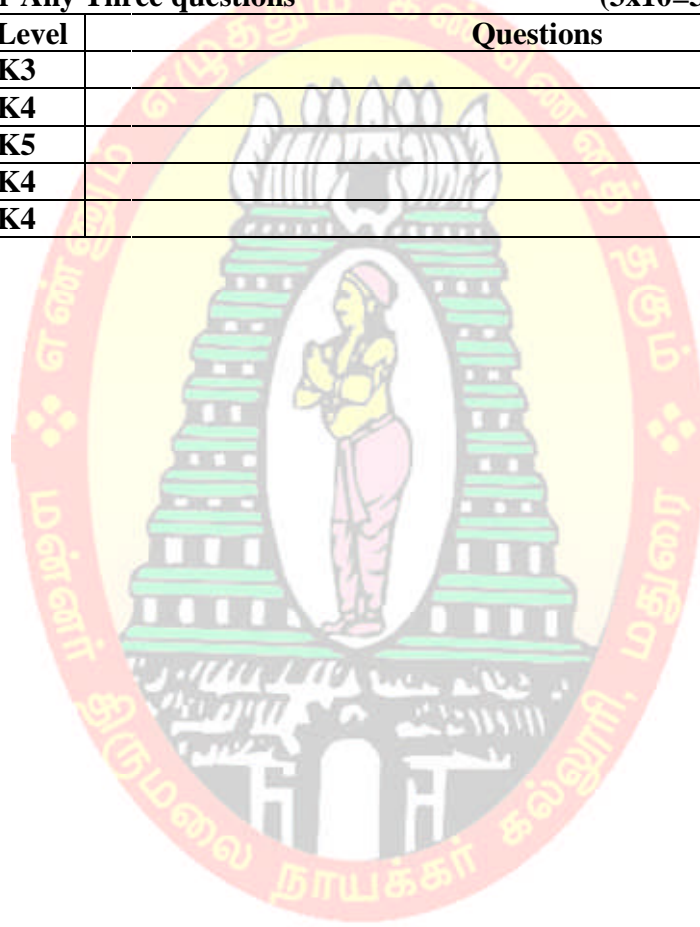
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels

Section D (Open Choice)

Answer Any Three questions

(3x10=30 marks)

Q.No	CO	K Level	Questions
21	CO1	K3	
22	CO2	K4	
23	CO3	K5	
24	CO4	K4	
25	CO5	K4	





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

Course Name	Banking Technology			
Course Code	21PCON21	L	P	C
Category	Part IV- NME	6	-	6
Nature of course:	EMPLOYABILITY	✓	SKILL ORIENTED	✓
			ENTREPRENURSHIP	
Course Objectives :				
1. To understand the bank branch operations and core banking. 2. To know the electronic fund transfer. 3. To familiarize the students about the basic knowledge of banking technology. 4. To understand the application technology to commercial and public sector banks. 5. 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 Hours			90
Book for study:				
1. A.Rama & A.Aruna Devi, Banking Technology Chennai, New century Book House (P) Ltd., 2010. 2. C.S.Rao, S.Arunjatesan, Technology in Banking, Margham Publications, Chennai, 2011.				
Book for Reference:				
1. FirdoTemurasp Shroff, Modern Banking Technology, New Delhi, Northern Book Centre, 2008.				

2. Dr.S.Upendra Rao, Information Technology — Indian Institute of Banking and Finance, Macmillan publication, 2011.
3. Vasudeva, E-Banking - Commonwealth Publication, 2013.

Web Resources:

1. www.banktech.com
2. www.bbalectures.com
3. www.bankrate.com
4. www.informaticsjournals.com

COURSE OUTCOMES

K Level

After the completion of the course the student will be able to,

CO1	Understand E- banking technologies	Up to K2
CO2	Know the impact of IT on Banking Sector.	Up to K3
CO3	Understand the technologies used in Banking activities	Up to K3
CO4	Identify the Issues Relating to E- Business Environment	Up to K5
CO5	Recognize the security systems in digital banking	Up to K4

CO & PO Mapping:

COS	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	2	2	3	3	3	3
CO 2	3	2	3	2	3	2
CO 3	3	2	2	3	3	2
CO 4	3	3	3	3	2	3
CO5	3	3	3	3	2	3

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

LESSON PLAN

UNIT	COURSE NAME	Hrs	Mode
I	Banking Technology: Introduction – Evolution –Need for Bank Computerization at Branch level/ Zonal, Head office, LANs and WANs – Core Banking.	18	PPT & Lecture
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	PPT & Lecture
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	PPT & Lecture
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	PPT & Lecture
V	Data Management and Privacy: Threats in Computerized system – Control mechanism – Cyber Laws and its Implementations – Cyber Issues an Online transactions	18	PPT & Lecture

Course Designed by:

1. **Dr. V. Devika**, Assistant Professor, 2. **Dr. R. Arputharaj**, 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	CO1	Up To K2	2	K1,K2	1	K1	2(K2&K2)	1(K2)
AI	CO2	Up To K3	2	K1,K2	2	K2	2(K3&K3)	2 (K2&K3)
CI	CO3	Up To K3	2	K1,K2	2	K2	2(K3&K3)	1 (K3)
AII	CO4	Up To K5	2	K1,K2	1	K2	2(K4&K4)	2(K4&K5)
Question Pattern CIA I & II	No. of Questions to be asked		4		3		4	3
	No. of Questions to be answered		4		3		2	2
	Marks for each question		1		2		5	10
	Total Marks for each section		4		6		10	20

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	1	-	-	4	6.67	42	
	K2	2	2	2	2	36	35		
	K3	-	-	2	1	20	33.33		33
	K4	-	-	-	-	-	25		25
	K5	-	-	-	-	-	-		-
	Marks	4	6	20	30	60	100		100
CIA II	K1	2	-	-	-	2	3.53	17	
	K2	2	3	-	-	8	13.33		
	K3	-	-	2	1	20	33.33		33
	K4	-	-	2	1	20	33.33		33
	K5	-	-	-	1	10	16.67		17
	Marks	4	6	20	30	60	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 Question	K – Level		
1	CO1	Up To K2	2	K1,K2	1	K1	2(K2&K2)	1(K2)
2	CO2	Up To K3	2	K1,K2	1	K2	2(K3&K3)	1 (K3)
3	CO3	Up To K3	2	K1,K2	1	K2	2(K3&K3)	1 (K3)
4	CO4	Up To K5	2	K1,K2	1	K2	2(K4&K4)	1(K5)
5	CO5	Up To K4	2	K1,K2	1	K2	2(K4&K4)	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)								

Summative Examinations - 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	1	-	-	7	5.85	34
K2	5	4	2	1	33	27.5	
K3	-	-	4	2	40	33.33	33
K4	-	-	4	1	30	25	25
K5	-	-	-	1	10	8.33	8
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	K2	
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	K4	
19) b	CO4	K4	
20) a	CO5	K4	
20) b	CO5	K4	
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	K2	
22	CO2	K3	
23	CO3	K3	

24	CO4	K5	
25	CO5	K4	

