

# B.COM, CORPORATE SECRETARYSHIP

## Syllabus

Program Code: UCP

2023-2024 onwards



**MANNAR THIRUMALAI NAICKER COLLEGE**

(AUTONOMOUS)

**Re-accredited with “A” Grade by NAAC**

**PASUMALAI, MADURAI – 625 004**

**GUIDLINES FOR OUTCOME BASED EDUCATION WITH CHOICE BASED  
CREDIT SYSTEM**

**(FOR UG PROGRAM FROM 2023 -2024 ONWARDS)**

**ELIGIBILITY FOR ADMISSION**

Candidates seeking admission to the UG Degree program must have passed the Higher Secondary Education (respective groups – Arts / Science) of the Government of Tamil Nadu or any other state or its equivalent qualification.

**DURATION OF THE COURSE**

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

**Subjects of Study**

Part I : Tamil / Hindi /

Part II : English

Part III:

- 1.Core Subjects
- 2.Allied Subjects
- 3.Electives

Part IV:

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

Part V :

Extension Activities

## ARTS & SCIENCE

### CBCS COURSE STRUCTURE FOR UG PROGRAMS

Sem I	Credit	Sem II	Credit	Sem III	Credit	Sem IV	Credit	Sem V	Credit	Sem VI	Credit
1.1. Language - Tamil	3	2.1. Language - Tamil	3	3.1. Language - Tamil	3	4.1. Language - Tamil	3	5.1 Core Course - \CC IX	4	6.1 Core Course - CC XIII	4
1.2 English	3	2.2 English	3	3.2 English	3	4.2 English	3	5.2 Core Course - CC X	4	6.2 Core Course - CC XIV	4
1.3 Core Course - CC I	4	2.3 Core Course - CC III	4	3.3 Core Course - CC V	4	4.3 Core Course - CC VII Core Industry Module	4	5.3. Core Course - CC -XI	4	6.3 Core Course - CC XV	4
1.4 Core Course - CC II	4	2.4 Core Course - CC IV	4	3.4 Core Course - CC VI	4	4.4 Core Course - CC VIII	4	5.3. Core Course - / Project with viva-voce CC - XII	4	6.4 Elective -VII Generic/ Discipline Specific	3
1.5 Elective I Generic/ Discipline Specific	3	2.5 Elective II Generic/ Discipline Specific	3	3.5 Elective III Generic/ Discipline Specific	3	4.5 Elective IV Generic/ Discipline Specific	3	5.4 Elective V Generic/ Discipline Specific	3	6.5 Elective VIII Generic/ Discipline Specific	3
1.6 Skill Enhancement Course SEC-1 (NME)	2	2.6 Skill Enhancement Course SEC-2 (NME)	2	3.6 Skill Enhancement Course SEC-4, (Entrepreneurial Skill)	1	4.6 Skill Enhancement Course SEC-6	2	5.5 Elective VI Generic/ Discipline Specific	3	6.6 Extension Activity	1
1.7 Ability Enhancement Compulsory Course (AECC) Soft Skill-1	2	2.7 Skill Enhancement Course - SEC-3(NME)	2	3.7 Skill Enhancement Course SEC-5	2	4.7 Skill Enhancement Course SEC-7	2	5.6 Value Education	2	6.7 Professional Competency Skill	2
1.8 Skill Enhancement - (Foundation Course)	2	2.8 Ability Enhancement Compulsory Course (AECC) Soft Skill-2	2	3.7 Ability Enhancement Compulsory Course (AECC) Soft Skill-3	2	4.7 Ability Enhancement Compulsory Course (AECC) Soft Skill-4	2	5.5 Summer Internship /Industrial Training	2		
				3.8 E.V.S	-	4.8 E.V.S	2				
	<b>23</b>		<b>23</b>		<b>22</b>		<b>25</b>		<b>26</b>		<b>21</b>
<b>Total Credit Points</b>											<b>140</b>

**QUESTION PAPER PATTERN FOR THE CONTINUOUS INTERNAL  
ASSESSMENT**

**Note: Duration – 1 hour**

**(FOR PART I, PART II & PART III)**

The components for continuous internal assessment are:

**Part –A**

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

**Part –B**

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

**Part –C**

Two questions ('either .... or 'type) 2 x 08=16 Marks

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**Total** 30 Marks

**THE COMPONENTS FOR CONTINUOUS INTERNAL ASSESSMENT ARE:**

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

Two tests and their average --15 marks

Seminar /Group discussion / Quiz Test --5 marks

Assignment --5 marks

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**Total** 25 Marks

## **QUESTION PAPER PATTERN 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**

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

(One question from each Unit)

### **Part –C**

Five Paragraph questions ('either .... or 'type) 5 x 08 = 40 Marks

(One question from each Unit)

Total

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75 Marks  
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## **PART-IV- SKILL BASED PAPERS / NME:**

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

## **QUESTION PAPER PATTERN FOR THE CONTINUOUS INTERNAL ASSESSMENT (SKILL BASED AND NME COURSES) DURATION – 1 HOUR**

- ❖ 50 MCQs will be asked for each internal assessment tests (50 x 1=50 Marks) and converted for 15 marks

## **THE COMPONENTS FOR CONTINUOUS INTERNAL ASSESSMENT ARE:**

Two tests and their average --15 marks

Seminar /Group discussion / Quiz Test -- 5 marks

Assignment -- 5 marks

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Total 25 Marks  
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**SUMMATIVE EXAMINATION PATTERN (SKILL BASED AND NME COURSES) DURATION – 3 HOURS**

Pattern of the Question Paper for Skill Based and Non-Major Elective courses  
(External)

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

**PART-IV- ENVIRONMENTAL STUDIES AND VALUE EDUCATION**  
**QUESTION PAPER PATTERN (INTERNAL ASSESSMENT)**

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

50 MCQs will be asked for each internal assessment tests (50 x 1=50 Marks) and  
converted for 15 marks

Two tests and their average	--	15 marks
Project	--	10 marks
		-----
Total		25 Marks
		-----

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

## **SUMMATIVE EXAMINATION PATTERN**

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

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

## **PART V EXTENSION ACTIVITIES: (MAXIMUM MARKS: 100)**

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

Internal Examinations - - 25 Marks

Summative Examinations - - 75 Marks

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**100**

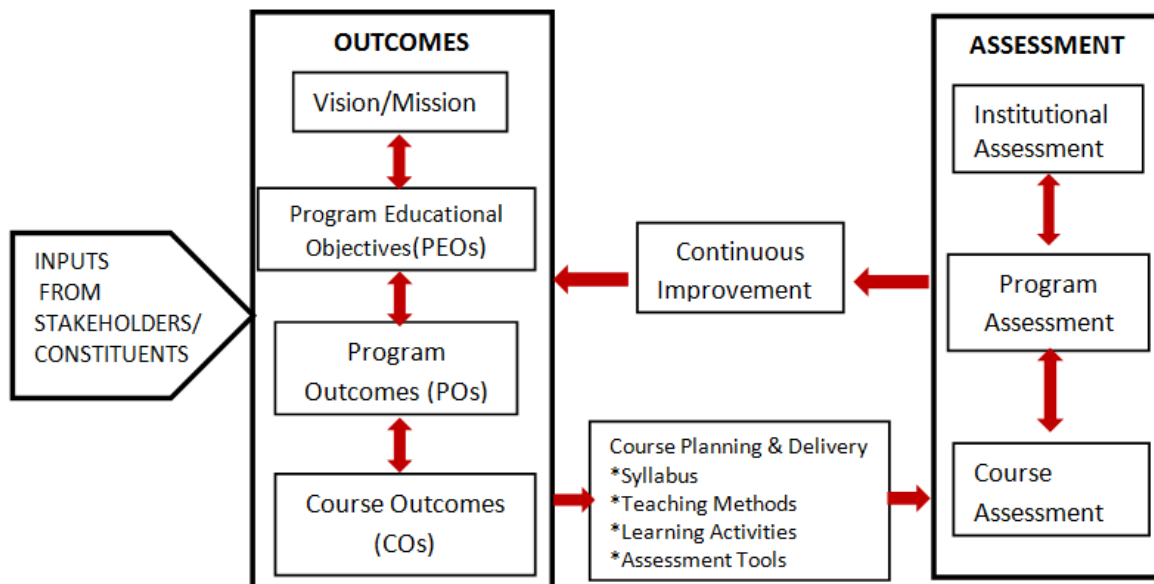
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## OUTCOME BASED EDUCATION:

OBE starts with the identification and articulation of clear and measurable learning outcomes for each course or program. These outcomes describe the skills, knowledge, and abilities that students are expected to acquire. The curriculum, instructional methods, and assessments are aligned with the defined learning outcomes. This ensures that everything taught and evaluated is directly related to what students are expected to learn.

The Learning Outcomes-Based Approach to curriculum planning and transaction in our institution ensures whether the teaching-learning processes are oriented towards enabling students to attain the defined learning outcomes relating to the courses within a programme. The outcome based approach, particularly in the context of undergraduate studies, requires a significant shift from teacher-centric to learner-centric pedagogies and from passive to active/participatory pedagogies.

**Assessment Method:** The students are assessed with 2 internal examination and the summative examination which includes problem based assignments; practical assignment laboratory reports; observation of practical skills; individual project reports ,case-study reports; team project reports; oral presentations, including seminar presentation; viva voce interviews; computerized adaptive testing; etc. and any other pedagogic approaches as per the context.





## **INSTITUTIONAL VISION**

To Mould the learners into accomplished individuals by providing them with a stimulus for social change through character, confidence and competence.

## **INSTITUTIONAL MISSION**

1. Enlightening the learners on the ethical and environmental issues.
2. Extending holistic training to shape the learners in to committed and competent citizens.
3. Equipping them with soft skills for facing the competitive world.
4. Enriching their employability through career oriented courses.
5. Ensuring accessibility and opportunity to make education affordable to the underprivileged.

## **HIGHLIGHTS OF THE REVAMPED CURRICULUM:**

- Student-centric, meeting the demands of industry & society, incorporating industrial components, hands-on training, skill enhancement modules, industrial project, project with viva-voce, exposure to entrepreneurial skills, training for competitive examinations, sustaining the quality of the core components and incorporating application oriented content wherever required.
- The Core subjects include latest developments in the education and scientific front, advanced programming packages allied with the discipline topics, practical training, devising statistical models and algorithms for providing solutions to industry / real life situations. The curriculum also facilitates peer learning with advanced statistical topics in the final semester, catering to the needs of stakeholders with research aptitude.
- The General Studies and Statistics based problem solving skills are included as mandatory components in the 'Training for Competitive Examinations' course at the final semester, a first of its kind.
- The curriculum is designed so as to strengthen the Industry-Academia interface and provide more job opportunities for the students.

- The Statistical Quality Control course is included to expose the students to real life problems and train the students on designing a mathematical model to provide solutions to the industrial problems.
- The Internship during the second year vacation will help the students gain valuable work experience that connects classroom knowledge to real world experience and to narrow down and focus on the career path.
- Project with viva-voce component in the fifth semester enables the student, application of conceptual knowledge to practical situations. The state of art technologies in conducting a Explain in a scientific and systematic way and arriving at a precise solution is ensured. Such innovative provisions of the industrial training, project and internships will give students an edge over the counterparts in the job market.
- State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature are incorporated as Elective courses, covering conventional topics to the latest DBMS and Computer software for Analytics.

**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS),**

**MADURAI – 625 004**

**B.COM CORPORATE SECRETARYSHIP CURRICULUM**

*(For the student admitted during the academic year 2023-2024 onwards)*

Course Code	Title of the Course	Hrs	Credits	Maximum Marks		
				Int	Ext	Total
<b>FIRST SEMESTER</b>						
<b>Part – I</b>	<b>Tamil / Alternative Course</b>					
23UTAGT11	தமிழ் இலக்கிய வரலாறு - I	<b>6</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Part – II</b>	<b>English</b>					
23UENGE11	GENERAL ENGLISH - I	<b>6</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Part - III</b>	<b>Core Courses</b>					
23UCPCC11	FINANCIAL ACCOUNTING	<b>5</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>
23UCPCC12	CORPORATE CORRESPONDENCE	<b>5</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Part - III</b>	<b>Elective Course</b>					
23UCPEC11	CORPORATE E - MANAGEMENT	<b>4</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Part IV</b>	<b>Non Major Elective</b>					
23UCPNM11	BASICS OF LOGISTICS MANAGEMENT	<b>2</b>	<b>2</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Part IV</b>	<b>Skill Enhancement course</b>					
23UCPSC11	FUNDAMENTAL CONCEPTS OF ACCOUNTING AND COMMERCE	<b>2</b>	<b>2</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Total</b>		<b>30</b>	<b>23</b>	<b>175</b>	<b>525</b>	<b>700</b>
<b>SECOND SEMESTER</b>						
<b>Part – I</b>	<b>Tamil / Alternative Course</b>					
23UTAGT21	தமிழ் இலக்கிய வரலாறு – II	<b>6</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Part – II</b>	<b>English</b>					
23UENGE21	GENERAL ENGLISH - II	<b>6</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Part - III</b>	<b>Core Courses</b>					
23UCPCC21	ADVANCED FINANCIAL ACCOUNTING	<b>5</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>
23UCPCC22	CORPORATE MANAGEMENT	<b>5</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Part - III</b>	<b>Elective Course</b>					
23UCPEC21	SECURITIES LAWS & REGULATION OF FINANCIAL MARKETS	<b>4</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Part IV</b>	<b>Non Major Elective</b>					
23UCPNM21	EVERYDAY BANKING	<b>2</b>	<b>2</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Part IV</b>	<b>Skill Enhancement course</b>					
23UCPSC21	FUNDAMENTALS OF AUDITING	<b>2</b>	<b>2</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Total</b>		<b>30</b>	<b>23</b>	<b>175</b>	<b>525</b>	<b>700</b>

# FIRST SEMESTER



**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**  
**DEPARTMENT OF COMMERCE – CORPORATE SECRETARYSHIP**  
**FOR THOSE WHO JOINED IN 2023-2024 AND AFTER**

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<b>Course Name</b>	FINANCIAL ACCOUNTING			
<b>Course Code</b>	23UCPCC11	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	CORE	5	-	5
<b>COURSE OBJECTIVES:</b>				
To understand the fundamentals of accounting and the preparation of financial statements.				
➤ To gain knowledge on accounting form on-Trading organizations.				
➤ To learn the accounting concept relating to Single Entry System.				
➤ To understand the basics of Account Current and Average due date.				
➤ To impart knowledge on the different types of depreciation methods				
<b>UNIT - I FINAL ACCOUNTS</b>				<b>20</b>
Preparations of final Accounts of a Sole Trading Concern – Adjustments - Closing stocks - Outstanding and Prepaid items, Depreciation, provision for Bad Debts, Provision for Discount on Debtors and creditors, interest on Capital and Drawings.				
<b>UNIT - II ACCOUNTS FOR NON-TRADING CONCERN</b>				<b>15</b>
Receipts and Payments - Income and expenditure - Balance sheet of non-trading organization				
<b>UNIT - III SINGLE ENTRY SYSTEM</b>				<b>20</b>
Meaning and features of Single entry and double entry System-Methods of calculation of profit–Statement of Affairs Method- conversion method.				
<b>UNIT - IV AVERAGE DUE DATE AND ACCOUNT CURRENT</b>				<b>20</b>
Average Due Date-Meaning, need, calculation of average due date-consideration of holidays intervening in the period-Account Current-Meaning and purpose, Forward method, Product method, Periodical balance method Insurance claims - Average clause (Loss of stock only).				
<b>UNIT - V DEPRECIATION</b>				<b>15</b>
Meaning-Causes of depreciation—Methods of providing Depreciation–Straight line Method-Diminishing Balance Method				
<b>Total Lecture Hours</b>				<b>90</b>

**BOOKS FOR STUDY:**

- T.S.Reddy & A. Murthy. Financial Accounting, Margham Publications, Chennai.
- S.Thothadri & S.Nafeesa, Financial accounting, MCGraw Hill Education, New Delhi.
- M.V.Nagarajan. Financial accounting, Vidhya publications

**BOOKS FOR REFERENCES:**

- S.P.Jain & N.L.Narang, Financial Accounting, Kalyani Publishers, New Delhi.
- M.C.Shukla, T.SGrewal, S.C.Gupta. Advanced Accounting. S.Chand & Co. New Delhi

**WEB RESOURCES:**

- ❖ [www.accountingcoach.com](http://www.accountingcoach.com)
- ❖ [www.accountingstudyguide.com](http://www.accountingstudyguide.com)
- ❖ [www.futureaccountant.com](http://www.futureaccountant.com)

<b>Nature of Course</b>	EMPLOYABILITY		✓	SKILL ORIENTED		ENTREPRENEURSHIP		
<b>Curriculum Relevance</b>	LOCAL	REGIONAL		NATIONAL		GLOBAL		✓
<b>Changes Made in the Course</b>	Percentage of Change		40	No Changes Made		New Course		

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

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

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

<b>CO1</b>	Recall and explain the fundamentals of accounting and the preparation of financial statements	<b>K1toK4</b>
<b>CO2</b>	Explain and preparation of Income and Expenditure account and balance sheet for non-trading organizations.	<b>K1toK4</b>
<b>CO3</b>	Accounting under single entry system	<b>K1toK4</b>
<b>CO4</b>	Knowledge of Average due date and account current	<b>K1toK4</b>
<b>CO5</b>	Classify, apply and compute the different methods of depreciation	<b>K1toK4</b>

**MAPPING WITH PROGRAM OUTCOMES:**

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

**S- STRONG****M – MEDIUM****L - LOW**

**CO / PO MAPPING:**

<b>COS</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO 1</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO 2</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO 3</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO 4</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>CO 5</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>WEITAGE</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>2.6</b>	<b>3</b>
<b>WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>87%</b>	<b>100%</b>

**LESSON PLAN:**

<b>UNIT</b>	<b>COURSE NAME</b>	<b>HRS</b>	<b>PEDAGOGY</b>
<b>I</b>	Preparations of final Accounts of Sole Trading Concern – Adjustments - Closing stocks Outstanding and Prepaid items, Depreciation, provision for Bad Debts, Provision for Discount on Debtors and creditors, interest on Capital and Drawings.	<b>20</b>	<b>Chalk and Talk, PPT Presentation</b>
<b>II</b>	Receipts and Payments-Income and expenditure-Balance sheet of non-trading organization.	<b>15</b>	<b>Chalk and Talk, PPT Presentation</b>
<b>III</b>	Meaning and features of Single entry and double entry System-Methods of calculation of profit – Statement of Affairs Method- conversion method	<b>20</b>	<b>Chalk and Talk, PPT Presentation</b>
<b>IV</b>	Average Due Date-Meaning, need, calculation of average due date-consideration of holidays intervening in the period-Account Current-Meaning and purpose, Forward method, Product method, Periodical balance method Insurance claims - Average clause (Loss of stock only).	<b>20</b>	<b>Chalk and Talk, PPT Presentation</b>
<b>V</b>	Meaning-Causes of depreciation--Methods of providing Depreciation– Straight line Method-Diminishing Balance Method.	<b>15</b>	<b>Chalk and Talk, PPT Presentation</b>

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

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

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

	K Level	Section A (Multiple Choice Questions)	Section B (Either / Or Choice)	Section C (Either / Or Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	4		-	4	7	25
	K2	-	10	-	10	18	
	K3	-	10	16	26	46	46
	K4	-	-	16	16	29	29
	Marks	4	20	32	56	100	100
CIA II	K1	4	-	-	4	7	36
	K2	-	-	16	16	29	
	K3	-	20	-	20	35	35
	K4	-	-	16	16	29	29
	Marks	4	20	32	56	100	100

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

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

**K3-** Application oriented- Solving Problems

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

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



Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)						
S. No	COs	K - Level	Section A (MCQs)		Section B (Either / or Choice) With K - LEVEL	Section C (Either / or Choice) With K - LEVEL
			No. of Questions	K – Level		
1	CO1	K1 - K4	2	K1	K1,K1	K3,K3
2	CO2	K1 - K4	2	K1	K3,K3	K4,K4
3	CO3	K1 - K4	2	K2	K2,K2	K2,K2
4	CO4	K1 - K4	2	K1	K4,K4	K4,K4
5	CO5	K1 - K4	2	K2	K3,K3	K1,K1
No. of Questions to be Asked			10		10	10
No. of Questions to be answered			10		5	5
Marks for each question			1		5	8
Total Marks for each section			10		25	40
(Figures in parenthesis denotes, questions should be asked with the given K level)						

Distribution of Marks with K Level						
K Level	Section A (Multiple Choice Questions)	Section B (Either or Choice)	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	6	10	16	32	23	23
K2	4	10	16	30	21	21
K3	-	20	16	36	26	26
K4	-	10	32	42	30	30
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						

## Summative Examinations - Question Paper – Format

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

Answer ALL the questions				PART – B	(5 x 5 = 25 Marks)
11. a)	Unit - I	CO1	K1		
OR					
11. b)	Unit - I	CO1	K1		
12. a)	Unit - II	CO2	K3		
OR					
12. b)	Unit - II	CO2	K3		
13. a)	Unit - III	CO3	K2		
OR					
13. b)	Unit - III	CO3	K2		
14. a)	Unit - IV	CO4	K4		
OR					
14. b)	Unit - IV	CO4	K4		
15. a)	Unit - V	CO5	K3		
OR					
15. b)	Unit - V	CO5	K3		

Answer ALL the questions				PART – C	(5 x 8 = 40 Marks)
16. a)	Unit - I	CO1	K3		
OR					
16. b)	Unit - I	CO1	K3		
17. a)	Unit - II	CO2	K4		
OR					
17. b)	Unit - II	CO2	K4		
18. a)	Unit - III	CO3	K2		
OR					
18. b)	Unit - III	CO3	K2		
19. a)	Unit - IV	CO4	K4		
OR					
19. b)	Unit - IV	CO4	K4		
20. a)	Unit - V	CO5	K1		
OR					
20. b)	Unit - V	CO5	K1		



**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**  
**DEPARTMENT OF COMMERCE – CORPORATE SECRETARYSHIP**  
**FOR THOSE WHO JOINED IN 2023-2024 AND AFTER**

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<b>Course Name</b>	CORPORATE CORRESPONDENCE			
<b>Course Code</b>	23UCPCC12	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	CORE	5	-	5
<b>COURSE OBJECTIVES:</b>				
<ul style="list-style-type: none"><li>➤ To inherit the knowledge on introduction to communication.</li><li>➤ To analyze the different types of communication.</li><li>➤ To demonstrate the knowledge communication in business environment</li><li>➤ To learn the basic understanding of drafting of legal deeds and documents.</li><li>➤ To make the students to understand the drafting of responses and replies.</li></ul>				
<b>UNIT - I</b>	<b>INTRODUCTION TO COMMUNICATION</b>			<b>10</b>
Concept of Communication – Meaning, Definition, Process, Need, Feedback, Principles of effective Communication – Barriers to Communication: Physical, Semantic/Language, Socio-Cultural and Psychological Barriers - Ways to overcome these, Barriers.				
<b>UNIT - II</b>	<b>TYPES OF COMMUNICATION &amp; CORPORATE CORRESPONDENCE</b>			<b>10</b>
Types of Communication: Verbal, Non-verbal. Channels of Communication: Formal and Informal -Vertical, Horizontal, Diagonal, Grapevine. Trade Letters – (Inquiry, Order, Credit and Status Enquiry, Complaints, Claims, Sales Letters, promotional leaflets and fliers)				
<b>UNIT - III</b>	<b>COMMUNICATION IN CORPORATE ENVIRONMENT</b>			<b>10</b>
Report Writing – Agenda, Minutes of Meeting –Office Order – Circular Notes – correspondence with shareholders–Correspondence with directors.				
<b>UNIT - IV</b>	<b>DRAFTING OF DOCUMENTS</b>			<b>15</b>
Partnership deed-Power of Attorney-Lease deed-Affidavit-Indemnity bond-Gift deed - Memorandum and articles of association of a company - Annual Report of a company				
<b>UNIT - V</b>	<b>DRAFTING REPLIES &amp; RESPONSES</b>			<b>15</b>
Drafting replies to regulatory show cause notices – review of business documents and press releases – Responding to proxy advisory reports - Response to media replies – Crisis communication.				
<b>Total Lecture Hours</b>				<b>60</b>

**BOOKS FOR STUDY:**

- N.S.Raghunthan, B.Santhanam, Margham Publications, Chennai, 3<sup>rd</sup> Edition
- C.B.Gupta, Business communication, Organization and Management, 2014.
- R.C.Sekhar, Ethical Choices in Business – Response Books,2002

**BOOKS FOR REFERENCES:**

- RajendraPal & J.S.Korlahalli, Essentials of BusinessCommunication, Sultan Chand & Sons- New Delhi.
- Shirley Taylor, Communication for Business, Pearson Publications, New Delhi.
- Bovee,Thill, Schatzman, Business CommunicationToday, Pearson Education Private Ltd.- New Delhi.
- Penrose, Rasperry, Myers, Advanced Business Communication, Bangalore.
- Mary Ellen Guffey, Business Communication, Process and Product International Thomson Publishing- Ohio
- Corporate Governance and business Ethics by All India ManagementAssociation –Excel Books
- William H. Shaw, Business Ethics–Thomson Publications

**WEB RESOURCES:**

- ❖ <https://www.ansarada.com/business-readiness/corporate/shareholder-correspondence>
- ❖ [www.newagepublishers.com](http://www.newagepublishers.com)
- ❖ [www.managementstudyguide.com](http://www.managementstudyguide.com)
- ❖ [www.businesscommunication.org](http://www.businesscommunication.org)

<b>Nature of Course</b>	EMPLOYABILITY		✓	SKILL ORIENTED		ENTREPRENEURSHIP		
<b>Curriculum Relevance</b>	LOCAL	REGIONAL		NATIONAL		GLOBAL		✓
<b>Changes Made in the Course</b>	Percentage of Change		No Changes Made			New Course		✓

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

<b>COURSE OUTCOMES:</b>		<b>K LEVEL</b>
<b>After studying this course, the students will be able to:</b>		
<b>CO1</b>	Inherit the knowledge on introduction to communication.	<b>K1 to K4</b>
<b>CO2</b>	Identify & analyses the different types of communication.	<b>K1 to K4</b>
<b>CO3</b>	Develop and demonstrate the knowledge communication in business environment.	<b>K1 to K4</b>
<b>CO4</b>	Learn the basic understanding of drafting of legal deeds and documents.	<b>K1 to K4</b>
<b>CO5</b>	Enlighten the methods of drafting response and replies.	<b>K1 to K4</b>

<b>MAPPING WITH PROGRAM OUTCOMES:</b>										
<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>
<b>CO1</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>1</b>					
<b>CO2</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>1</b>					
<b>CO3</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>					
<b>CO4</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>2</b>					
<b>CO5</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>					
<b>S- STRONG</b>			<b>M – MEDIUM</b>			<b>L - LOW</b>				

<b>CO / PO MAPPING:</b>						
<b>COS</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	
<b>CO 1</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>3</b>	
<b>CO 2</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>3</b>	
<b>CO 3</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>3</b>	
<b>CO 4</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	
<b>CO 5</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	
<b>WEITAGE</b>	<b>1.8</b>	<b>1.8</b>	<b>2</b>	<b>3</b>	<b>3</b>	
<b>WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS</b>	<b>60%</b>	<b>60%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	

<b>LESSON PLAN:</b>			
<b>UNIT</b>	<b>COURSE NAME</b>	<b>HRS</b>	<b>PEDAGOGY</b>
<b>I</b>	Concept of Communication – Meaning, Definition, Process, Need, Feedback, Principles of effective Communication – Barriers to Communication: Physical, Semantic/Language, Socio-Cultural and Psychological Barriers - Ways to overcome these, Barriers.	<b>10</b>	<b>Chalk and Talk, PPT Presentation</b>
<b>II</b>	Types of Communication: Verbal, Non-verbal. Channels of Communication: Formal and Informal -Vertical, Horizontal, Diagonal, Grapevine. Trade Letters – (Inquiry, Order, Credit and Status Enquiry,	<b>10</b>	<b>Chalk and Talk, PPT Presentation</b>

	Complaints, Claims, Sales Letters, promotional leaflets and fliers)		
<b>III</b>	Report Writing – Agenda, Minutes of Meeting –Office Order – Circular Notes- Correspondence with shareholders– Correspondence with directors.	<b>10</b>	<b>Chalk and Talk, PPT Presentation</b>
<b>IV</b>	Partnership deed-Power of Attorney-Lease deed - Affidavit- Indemnity bond - Gift deed - Memorandum and articles of association of a company - Annual Report of a company.	<b>15</b>	<b>Chalk and Talk, PPT Presentation</b>
<b>V</b>	Drafting replies to regulatory show cause notices – review of business documents and press releases –Responding to proxy advisory reports - Response to media replies – Crisis communication.	<b>15</b>	<b>Chalk and Talk, PPT Presentation</b>

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

Distribution of Marks with K Level CIA I & CIA II							
	K Level	Section A (Multiple Choice Questions)	Section B (Either / Or Choice)	Section C (Either / Or Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	4		-	4	7	25
	K2	-	10	-	10	18	
	K3	-	10	16	26	46	46
	K4	-	-	16	16	29	29
	Marks	4	20	32	56	100	100
CIA II	K1	4	-	-	4	7	36
	K2	-	-	16	16	29	
	K3	-	20	-	20	35	35
	K4	-	-	16	16	29	29
	Marks	4	20	32	56	100	100

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

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

**K3-** Application oriented- Solving Problems

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

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

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)						
S. No	COs	K - Level	Section A (MCQs)		Section B (Either / or Choice) With K - LEVEL	Section C (Either / or Choice) With K - LEVEL
			No. of Questions	K – Level		
1	CO1	K1 - K4	2	K1	K1,K1	K3,K3
2	CO2	K1 - K4	2	K1	K3,K3	K4,K4
3	CO3	K1 - K4	2	K2	K2,K2	K2,K2
4	CO4	K1 - K4	2	K1	K4,K4	K4,K4
5	CO5	K1 - K4	2	K2	K3,K3	K1,K1
No. of Questions to be Asked			10		10	10
No. of Questions to be answered			10		5	5
Marks for each question			1		5	8
Total Marks for each section			10		25	40
(Figures in parenthesis denotes, questions should be asked with the given K level)						



Distribution of Marks with K Level						
K Level	Section A (Multiple Choice Questions)	Section B (Either or Choice)	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	6	10	16	32	23	23
K2	4	10	16	30	21	21
K3	-	20	16	36	26	26
K4	-	10	32	42	30	30
Marks	10	50	80	140	100	100

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

### Summative Examinations - Question Paper – Format

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

Answer ALL the questions				PART – B	(5 x 5 = 25 Marks)
11. a)	Unit - I	CO1	K1		
OR					
11. b)	Unit - I	CO1	K1		
12. a)	Unit - II	CO2	K3		
OR					
12. b)	Unit - II	CO2	K3		
13. a)	Unit - III	CO3	K2		
OR					
13. b)	Unit - III	CO3	K2		
14. a)	Unit - IV	CO4	K4		
OR					
14. b)	Unit - IV	CO4	K4		
15. a)	Unit - V	CO5	K3		
OR					
15. b)	Unit - V	CO5	K3		

Answer ALL the questions				PART – C	(5 x 8 = 40 Marks)
16. a)	Unit - I	CO1	K3		
OR					
16. b)	Unit - I	CO1	K3		
17. a)	Unit - II	CO2	K4		
OR					
17. b)	Unit - II	CO2	K4		
18. a)	Unit - III	CO3	K2		
OR					
18. b)	Unit - III	CO3	K2		
19. a)	Unit - IV	CO4	K4		
OR					
19. b)	Unit - IV	CO4	K4		
20. a)	Unit - V	CO5	K1		
OR					
20. b)	Unit - V	CO5	K1		



# MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

## DEPARTMENT OF COMMERCE – CORPORATE SECRETARYSHIP

### FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

<b>Course Name</b>	CORPORATE E - MANAGEMENT			
<b>Course Code</b>	23UCPEC11	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	ELECTIVE	4	-	3
<b>COURSE OBJECTIVES:</b>				
<ul style="list-style-type: none"><li>➤ To teach the basics of Computer and devices</li><li>➤ To enlighten about the operating systems hardware, software</li><li>➤ To introduce the concept of internet</li><li>➤ To introduce the basics of Multimedia</li><li>➤ To teach about E-Commerce</li></ul>				
<b>UNIT - I</b>	<b>INTRODUCTION TO COMPUTERS</b>			<b>10</b>
Introduction to computers – Characteristics - Classification–Advantages & Disadvantages of Computers - Anatomy of Digital Computer - Memory Devices - Input Devices Output Devices.				
<b>UNIT - II</b>	<b>OPERATING SYSTEM</b>			<b>10</b>
Concept of Operating System–Functions-Advantages–Classification-Assembler, Compiler, Interpreter – Hardware & Software and its types, Computer Networks –Classification –Typology of Networks.				
<b>UNIT - III</b>	<b>INTRODUCTION TO INTERNET</b>			<b>15</b>
Introduction to Internet– Advantages & Uses of Internet-Requirements of internet - Internet Service Providers (ISPs), IP Addressing - Domain Name - Web Browser-E-Mail–Advantages & Disadvantages of E- Mail.				
<b>UNIT - IV</b>	<b>MULTIMEDIA</b>			<b>15</b>
Multimedia – meaning –Basic Concepts & Elements of Multimedia- Text, Images, Sound/ Audio, Video, Graphics and Animations – Uses of multimedia in Education and Entertainment.				
<b>UNIT - V</b>	<b>E-COMMERCE</b>			<b>10</b>
E-Commerce –Benefits – Nature- Classification of E-commerce –Advantages & Disadvantages of E-Commerce. Traditional Commerce vs. E-Commerce – Payment through Electronic mode.				
<b>Total Lecture Hours</b>				<b>60</b>
<b>BOOKS FOR STUDY:</b>				
<ul style="list-style-type: none"><li>➤ Fundamentals of Information Technology-Alexix Leon, MathewLeon</li><li>➤ Fundamentals of Computer Science and Communication- Alexix Leon, Mathew Leon-Engineering</li></ul>				
<b>BOOKS FOR REFERENCES:</b>				
<ul style="list-style-type: none"><li>➤ Every Students guide to Internet –John Callahan.</li><li>➤ E-Commerce-K.K.Bajai and Debjani Nag –The cutting edge of Business.</li><li>➤ Introduction to Information Technology– P.Rizwan Ahmed– MarghamPublications.</li><li>➤ E-Commerce-Dr.K.Abirami Devi &amp; Dr.M.Alagammai–MarghamPublications.</li></ul>				
<b>WEB RESOURCES:</b>				
<ul style="list-style-type: none"><li>❖ <a href="https://edu.gcfglobal.org/">https://edu.gcfglobal.org/</a></li><li>❖ <a href="https://onlinecourses.swayam2.ac.in/cec19_cs06/preview">https://onlinecourses.swayam2.ac.in/cec19_cs06/preview</a></li></ul>				

<b>Nature of Course</b>	EMPLOYABILITY	✓	SKILL ORIENTED		ENTREPRENEURSHIP		
<b>Curriculum Relevance</b>	LOCAL		REGIONAL		NATIONAL	GLOBAL	✓
<b>Changes Made in the Course</b>	Percentage of Change		No Changes Made		New Course		✓

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

COURSE OUTCOMES:	K LEVEL
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<b>After studying this course, the students will be able to:</b>		
<b>CO1</b>	Define computer, its classification and uses in business.	<b>K1 to K4</b>
<b>CO2</b>	Discuss and explain the operating system, hardware and software and computer networks.	<b>K1 to K4</b>
<b>CO3</b>	Demonstrate a basic use of internet, email in current scenario and be aware of it.	<b>K1 to K4</b>
<b>CO4</b>	Identify the basic concepts and elements of multimedia and their uses in both education and entertainment.	<b>K1 to K4</b>
<b>CO5</b>	To communicate the legal framework of e-commerce and assess the various modes of electronic payment system.	<b>K1 to K4</b>

MAPPING WITH PROGRAM OUTCOMES:										
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CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
<b>CO1</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>1</b>					
<b>CO2</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>1</b>					
<b>CO3</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>1</b>					
<b>CO4</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>1</b>					
<b>CO5</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>1</b>					

**S- STRONG**

**M – MEDIUM**

**L - LOW**

CO / PO MAPPING:					
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COS	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO 1</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>3</b>
<b>CO 2</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>3</b>
<b>CO 3</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>3</b>
<b>CO 4</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO 5</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>WEITAGE</b>	<b>1</b>	<b>1</b>	<b>2.4</b>	<b>3</b>	<b>3</b>

<b>WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS</b>	<b>100%</b>	<b>100%</b>	<b>80%</b>	<b>100%</b>	<b>100%</b>
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**LESSON PLAN:**

<b>UNIT</b>	<b>COURSE NAME</b>	<b>HRS</b>	<b>PEDAGOGY</b>
<b>I</b>	Introduction to computers–Characteristics- Classification–Advantages&DisadvantagesofComputers - Anatomy of Digital Computer – Memory Devices –Input Devices Output Devices.	<b>10</b>	<b>Chalk and Talk, PPT Presentation</b>
<b>II</b>	ConceptofOperatingSystem–Functions-Advantages–Classification- Assembler, Compiler, Interpreter–Hardware & Software and its types, Computer Networks –Classification–Typology of Networks.	<b>10</b>	<b>Chalk and Talk, PPT Presentation</b>
<b>III</b>	Introduction to Internet– Advantages & Uses of Internet- Requirements of internet-Internet Service Providers(ISPs), IP Addressing - Domain Name - Web Browser-E-Mail–Advantages & Disadvantages of E-Mail.	<b>15</b>	<b>Chalk and Talk, PPT Presentation</b>
<b>IV</b>	Multimedia – meaning –Basic Concepts & Elements of Multimedia- Text, Images, Sound/Audio, Video, Graphics and Animations–Uses of multimedia in Education and Entertainment.	<b>15</b>	<b>Chalk and Talk, PPT Presentation</b>
<b>V</b>	E-Commerce –Benefits – Nature- Classification of E-commerce –Advantages & Disadvantages of E-Commerce. Traditional Commerce vs. E-Commerce – Payment through Electronicmode.	<b>10</b>	<b>Chalk and Talk, PPT Presentation</b>

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

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

Distribution of Marks with K Level CIA I & CIA II							
	K Level	Section A (Multiple Choice Questions)	Section B (Either / Or Choice)	Section C (Either / Or Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	4		-	4	7	25
	K2	-	10	-	10	18	
	K3	-	10	16	26	46	46
	K4	-	-	16	16	29	29
	Marks	4	20	32	56	100	100
CIA II	K1	4	-	-	4	7	36
	K2	-	-	16	16	29	
	K3	-	20	-	20	35	35
	K4	-	-	16	16	29	29
	Marks	4	20	32	56	100	100

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

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

**K3-** Application oriented- Solving Problems

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

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

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)						
S. No	COs	K - Level	Section A (MCQs)		Section B (Either / or Choice) With K - LEVEL	Section C (Either / or Choice) With K - LEVEL
			No. of Questions	K – Level		
1	CO1	K1 - K4	2	K1	K1,K1	K3,K3
2	CO2	K1 - K4	2	K1	K3,K3	K4,K4
3	CO3	K1 - K4	2	K2	K2,K2	K2,K2
4	CO4	K1 - K4	2	K1	K4,K4	K4,K4
5	CO5	K1 - K4	2	K2	K3,K3	K1,K1
No. of Questions to be Asked			10		10	10
No. of Questions to be answered			10		5	5
Marks for each question			1		5	8
Total Marks for each section			10		25	40
(Figures in parenthesis denotes, questions should be asked with the given K level)						

Distribution of Marks with K Level						
K Level	Section A (Multiple Choice Questions)	Section B (Either or Choice)	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %
<b>K1</b>	<b>6</b>	<b>10</b>	<b>16</b>	<b>32</b>	<b>23</b>	<b>23</b>
<b>K2</b>	<b>4</b>	<b>10</b>	<b>16</b>	<b>30</b>	<b>21</b>	<b>21</b>
<b>K3</b>	<b>-</b>	<b>20</b>	<b>16</b>	<b>36</b>	<b>26</b>	<b>26</b>
<b>K4</b>	<b>-</b>	<b>10</b>	<b>32</b>	<b>42</b>	<b>30</b>	<b>30</b>
<b>Marks</b>	<b>10</b>	<b>50</b>	<b>80</b>	<b>140</b>	<b>100</b>	<b>100</b>

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

### Summative Examinations - Question Paper – Format

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

Answer ALL the questions				PART – B	(5 x 5 = 25 Marks)
11. a)	Unit - I	CO1	K1		
OR					
11. b)	Unit - I	CO1	K1		
12. a)	Unit - II	CO2	K3		
OR					
12. b)	Unit - II	CO2	K3		
13. a)	Unit - III	CO3	K2		
OR					
13. b)	Unit - III	CO3	K2		
14. a)	Unit - IV	CO4	K4		
OR					
14. b)	Unit - IV	CO4	K4		
15. a)	Unit - V	CO5	K3		
OR					
15. b)	Unit - V	CO5	K3		

Answer ALL the questions				PART – C	(5 x 8 = 40 Marks)
16. a)	Unit - I	CO1	K3		
OR					
16. b)	Unit - I	CO1	K3		
17. a)	Unit - II	CO2	K4		
OR					
17. b)	Unit - II	CO2	K4		
18. a)	Unit - III	CO3	K2		
OR					
18. b)	Unit - III	CO3	K2		
19. a)	Unit - IV	CO4	K4		
OR					
19. b)	Unit - IV	CO4	K4		
20. a)	Unit - V	CO5	K1		
OR					
20. b)	Unit - V	CO5	K1		





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<b>Course Name</b>	BASICS OF LOGISTICS MANAGEMENT			
<b>Course Code</b>	23UCPNM11	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	NON-MAJOR ELECTIVE	2	-	2
<b>COURSE OBJECTIVES:</b>				
<ul style="list-style-type: none"><li>➤ To provide an opportunity to learn the fundamentals of logistics</li><li>➤ To create and interest in students to explore the field of logistics and allied industries for employment and business</li></ul>				
<b>UNIT – I</b>				<b>5</b>
Concepts Of Logistics – Evolution – Nature and Importance Logistics — Logistics System Fundamentals Transport System: Railway, Road, Air, Waterways, Pipe Lines, Animals And Animal Driven Vehicles – Economics Of Transportation – Stocking Policies – Storage And Handling Capacities – Warehousing				
<b>UNIT – II</b>				<b>10</b>
Components of Logistics Management- Competitive advantages of Logistics Functions of Logistics management – Principles – Logistics Network- Integrated Logistics system.				
<b>UNIT – III</b>				<b>5</b>
Supply chain management – Nature and Concepts – Value chain - Functions – Supply chain effectiveness – Outsourcing – 3PLs and 4PLs – Supply chain relationships – Customer services				
<b>UNIT – IV</b>				<b>5</b>
Elements of Logistics and Supply chain management – Inventory carrying – Warehousing, Technology in the ware house: Computerization, Bar-coding, RFID and WMS				
<b>UNIT – V</b>				<b>5</b>
Material handling, Concepts and Equipment: Automated Storage and Retrieval Systems – Order Processing – Transportation – Demand Forecasting – Impact of Forecasts on Logistics and Supply chain Management- Performance measurements.				
<b>Total Lecture Hours</b>				<b>30</b>

**BOOKS FOR STUDY:**

- John. Coyle, C. John Langley, Robert A. Novack, Brian J. Gibson, Supply chain management A Logistics perspective, CENGAGE, New Delhi.
- Joel D. Wisner, Keah– Choon Tan, G. Keong Leong–Principles of Supply Chain Management A Balanced Approach–CENGAGE, New Delhi

**BOOKS FOR REFERENCES:**

- Agarwal, D.K., ‘Textbook of Logistics and Supply Chain Management’, MacMillan India Ltd, 2003.
- Chase, R.B., Shankar, R. and Jacobs, F.R. ‘Operations Management and Supply Chain Management’, McGraw Hill Publications, 13<sup>th</sup> edition, 2018.
- Chopra, S., Meindl, P. and Kalra, D.V. ‘Supply Chain Management’, Pearson Education India, 6<sup>th</sup> edition, 2016.

**WEB RESOURCES:**

- ❖ [www.managementstudyguide.com](http://www.managementstudyguide.com)
- ❖ <https://www.camcode.com/asset-tags/supply-chain-management-guide/>
- ❖ <https://library.ku.ac.ke/wp-content/downloads/2011/08/Bookboon/Magement%20andOrganisation/fundamentals-of-supply-chain-management.pdf>
- ❖ [https://www.youtube.com/watch?v=PmR2SKeY9Ms&list=PLGit8ynny\\_3ANzZMsJJjeuxMg-S0f0hGcn](https://www.youtube.com/watch?v=PmR2SKeY9Ms&list=PLGit8ynny_3ANzZMsJJjeuxMg-S0f0hGcn)

<b>Nature of Course</b>	EMPLOYABILITY		SKILL ORIENTED			ENTREPRENEURSHIP		✓
<b>Curriculum Relevance</b>	LOCAL	REGIONAL	NATIONAL			GLOBAL	✓	
<b>Changes Made in the Course</b>	Percentage of Change		No Changes Made			New Course		✓

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

COURSE OUTCOMES:		K LEVEL
After studying this course, the students will be able to:		
CO1	Understand the basic concepts of Logistics	K1 to K2
CO2	Identify the opportunities in the field of logistics	K1 to K2
CO3		K1 to K2
CO4		K1 to K2
CO5		K1 to K2

MAPPING WITH PROGRAM OUTCOMES:										
CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	2	3	3	3					
CO2	1	2	3	3	3					
CO3										
CO4										
CO5										
<b>S- STRONG</b>			<b>M – MEDIUM</b>				<b>L - LOW</b>			

CO / PO MAPPING:						
COS	PSO1	PSO2	PSO3	PSO4	PSO5	
CO 1	3	1	3	1	3	
CO 2	3	1	3	1	3	
CO 3						
CO 4						
CO 5						
WEITAGE	3	1	3	1	3	
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	100%	100%	100%	100%	100%	

LESSON PLAN:			
UNIT	COURSE NAME	HRS	PEDAGOGY
I	Concepts Of Logistics – Evolution – Nature and Importance Logistics — Logistics System Fundamentals Transport System: Railway, Road, Air, Waterways, Pipe Lines, Animals And Animal Driven Vehicles – Economics Of Transportation – Stocking Policies – Storage And Handling Capacities – Warehousing	5	Chalk and Talk, PPT Presentation
II	Components of Logistics Management- Competitive advantages of		Chalk and

	Logistics Functions of Logistics management – Principles – Logistics Network- Integrated Logistics system.	<b>10</b>	<b>Talk, PPT Presentation</b>
<b>III</b>	Supply chain management – Nature and Concepts – Value chain - Functions – Supply chain effectiveness – Outsourcing – 3PLs and 4PLs – Supply chain relationships – Customer services	<b>5</b>	<b>Chalk and Talk, PPT Presentation</b>
<b>IV</b>	Elements of Logistics and Supply chain management – Inventory carrying – Ware housing, Technology in the ware house: Computerization, Bar-coding, RFID and WMS	<b>5</b>	<b>Chalk and Talk, PPT Presentation</b>
<b>V</b>	Material handling, Concepts and Equipment: Automated Storage and Retrieval Systems – Order Processing – Transportation – Demand Forecasting – Impact of Forecasts on Logistics and Supply chain Management- Performance measurements.	<b>5</b>	<b>Chalk and Talk, PPT Presentation</b>

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

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

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

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

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

**K3-** Application oriented- Solving Problems

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

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

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)				
S. No	COs	K - Level	Section A (MCQs)	
			No. of Questions	K – Level
1	CO1	K1-K2	15	K1,K2
2	CO2	K1-K2	15	K1,K2
3	CO3	K1-K2	15	K1,K2
4	CO4	K1-K2	15	K1,K2
5	CO5	K1-K2	15	K1,K2
No. of Questions to be Asked			75	
No. of Questions to be answered			75	
Marks for each question			1	
Total Marks for each section			75	
(Figures in parenthesis denotes, questions should be asked with the given K level)				

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

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



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<b>Course Name</b>	FUNDAMENTAL CONCEPTS OF ACCOUNTING AND COMMERCE			
<b>Course Code</b>	23UCPSC11	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	SKILL	2	-	2
<b>COURSE OBJECTIVES:</b>				
<ul style="list-style-type: none"><li>➤ To provide an overview of accounting concepts</li><li>➤ To create an insight about the commerce and allied areas covered in the programme.</li></ul>				
<b>UNIT - I</b>				<b>5</b>
Definition • Systems of Accounting • Functions of Accounting • Basis of Accounting • Classification of Accounts • Golden Rules of Accounting • Examples • Books of Accounts – Manual Vs Software				
<b>UNIT - II</b>				<b>5</b>
Financial Statements -- Meaning and contents • Reporting – Different types of accounting- introductions to corporate accounting- Cost Accounting- Management Accounting				
<b>UNIT - III</b>				<b>10</b>
Overview of business laws- Company Law- Commercial Law-Industrial law				
<b>UNIT - IV</b>				<b>5</b>
Communication-meaning-definition-types-process-Barrier to communication				
<b>UNIT - V</b>				<b>5</b>
Management-definition-types-functions of business management-Skills for an Entrepreneur–qualities of an entrepreneur				
<b>Total Lecture Hours</b>				<b>30</b>

**BOOKS FOR STUDY:**

- T.S.Reddy & A.Murthy. Financial Accounting, Margham Publications, Chennai.
- S.Thothadri & S.Nafeesa, Financial accounting, MCGraw Hill Education, New Delhi
- M.V.Nagarajan. Financial accounting, vidhya publications.
- N.Premavathy, Principles of Management – Sri Vishnu Publication-Chennai.
- Elements of Mercantile Law– N.D.Kapoor

**BOOKS FOR REFERENCES:**

- S.P.Jain & N.L.Narang S.P.Jain & N.L.Narang, Financial Accounting, Kalyani Publishers, New Delhi.
- M.C.Shukla, T.SGrewal, S.C.Gupta. Advanced accounting, S.Chand & Co. New Delhi.
- C.B.Gupta, Management Theory & Practice-Sultan Chand & Sons, New Delhi.
- L.M.Prasad, Principles & Practice of Management, Sultan Chand & Sons, New Delhi
- Human Resource Management, VSPRao
- Human Resource Management, Ashwathappa

**WEB RESOURCES:**

- ❖ [www.accountingcoach.com](http://www.accountingcoach.com) [www.accountingstudyguide.com](http://www.accountingstudyguide.com)
- ❖ [www.futureaccountant.com](http://www.futureaccountant.com)
- ❖ <http://www.managementstudyguide.com/>

<b>Nature of Course</b>	EMPLOYABILITY		SKILL ORIENTED		✓	ENTREPRENEURSHIP	
<b>Curriculum Relevance</b>	LOCAL	REGIONAL	NATIONAL			GLOBAL	✓
<b>Changes Made in the Course</b>	Percentage of Change		No Changes Made			New Course	✓

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



COURSE OUTCOMES:	K LEVEL
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After studying this course, the students will be able to:

<b>CO1</b>	Understand and apply the principles of accounting	<b>K1 to K2</b>
<b>CO2</b>	Demonstrate an overview of understanding of commerce and allied fields	<b>K1 to K2</b>
<b>CO3</b>		<b>K1 to K2</b>
<b>CO4</b>		<b>K1 to K2</b>
<b>CO5</b>		<b>K1 to K2</b>

MAPPING WITH PROGRAM OUTCOMES:										
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CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
<b>CO1</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>					
<b>CO2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>					
<b>CO3</b>										
<b>CO4</b>										
<b>CO5</b>										

**S- STRONG**

**M – MEDIUM**

**L - LOW**

CO / PO MAPPING:						
------------------	--	--	--	--	--	--

COS	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO 1</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO 2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO 3</b>					
<b>CO 4</b>					
<b>CO 5</b>					
<b>WEITAGE</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

LESSON PLAN:			
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UNIT	COURSE NAME	HRS	PEDAGOGY
<b>I</b>	Definition • Systems of Accounting • Functions of Accounting • Basis of Accounting- classification of Accounts • Golden Rules of Accounting • Examples • Books of Accounts –Manual Vs Software	<b>5</b>	<b>Chalk and Talk, PPT Presentation</b>
<b>II</b>	Financial Statements—Meaning and contents-Reporting–Different types of accounting-introductions to corporate accounting-Cost Accounting-	<b>5</b>	<b>Chalk and Talk, PPT</b>

	Management Accounting		<b>Presentation</b>
<b>III</b>	Overview of business laws-Company Law- Commercial Law-Industrial law	<b>10</b>	<b>Chalk and Talk, PPT Presentation</b>
<b>IV</b>	Communication-meaning-definition-types-process-Barriers to communication	<b>5</b>	<b>Chalk and Talk, PPT Presentation</b>
<b>V</b>	Management-definition-types-functions of business management-Skills for an Entrepreneur–qualities of an entrepreneur	<b>5</b>	<b>Chalk and Talk, PPT Presentation</b>

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

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

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

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

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

**K3-** Application oriented- Solving Problems

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

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

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)				
S. No	COs	K - Level	Section A (MCQs)	
			No. of Questions	K – Level
1	CO1	K1-K2	15	K1,K2
2	CO2	K1-K2	15	K1,K2
3	CO3	K1-K2	15	K1,K2
4	CO4	K1-K2	15	K1,K2
5	CO5	K1-K2	15	K1,K2
No. of Questions to be Asked			75	
No. of Questions to be answered			75	
Marks for each question			1	
Total Marks for each section			75	
(Figures in parenthesis denotes, questions should be asked with the given K level)				

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

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

# SECOND SEMESTER



**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**  
**DEPARTMENT OF COMMERCE – CORPORATE SECRETARYSHIP**  
**FOR THOSE WHO JOINED IN 2023-2024 AND AFTER**

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<b>Course Name</b>	ADVANCED FINANCIAL ACCOUNTING			
<b>Course Code</b>	23UCPCC21	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	CORE	5	-	5
<b>COURSE OBJECTIVES:</b>				
<ul style="list-style-type: none"><li>➤ Prepare partnership accounts</li><li>➤ Compute the accounting of dissolution of partnership.</li><li>➤ Prepare branch accounts.</li><li>➤ Compute departmental accounting</li><li>➤ Demonstrate hire purchase and installment system.</li></ul>				
<b>UNIT-I</b>	<b>PARTNERSHIP ACCOUNTS:</b>			<b>20</b>
Admission of a Partner- Retirement of a Partner-Death of a Partner				
<b>UNIT-II</b>	<b>DISSOLUTION OF PARTNERSHIP</b>			<b>20</b>
Dissolution of a Partnership Firm-Insolvency of a Partner-Insolvency of all Partners- Piecemeal Distribution of cash in case of Liquidation of Partnership firm.				
<b>UNIT-III</b>	<b>BRANCH ACCOUNTS</b>			<b>20</b>
Dependent Branches –Stock and Debtors system –Distinction between Wholesale Profit and Retail Profit.				
<b>UNIT-IV</b>	<b>DEPARTMENTAL ACCOUNTS</b>			<b>12</b>
Basis of Allocation of Expenses-Calculation of Profit-Inter-departmental Transfer at Cost or Selling Price				
<b>UNIT-V</b>	<b>HIRED PURCHASE SYSTEM</b>			<b>18</b>
Hire purchase system–Default and repossession–Installment system–calculation of profit				
<b>Total Lecture Hours</b>				<b>90</b>

**BOOKS FOR STUDY:**

- T.S.Reddy&A.Murthy. Financial Accounting, Margham Publications, Chennai.
- S.Thothadri& S. Nafeesa, Financial accounting, MC Graw Hill Education, New Delhi.
- M.V.Nagarajan. Advanced Financial Accounting, vidhya publications
- M.C.Shukla, T.S.Grewal, S.C.Gupta. Advanced accounting.S.Chand & Co.Newdelhi.

**BOOKS FOR REFERENCES:**

- Principles and practice of Accounting- R.L.Gupta & V.K.Gupta–Sultan Chand & sons.
- Financial Accounting–S.P.Jain & K.L.Narang – Kalyani Publishers.

**WEB RESOURCES:**

- ❖ [www.accountingstudyguide.com](http://www.accountingstudyguide.com)
- ❖ [www.futureaccountant.com](http://www.futureaccountant.com)
- ❖ [www.onlinelibrary.wiley.com](http://www.onlinelibrary.wiley.com)
- ❖ <https://books.google.co.in/books?isbn=8126909935>
- ❖ <https://books.google.co.in/books?isbn=9966254455>
- ❖ <https://books.google.co.in/books?isbn=0470635290>
- ❖ [www.accountingcoach.com](http://www.accountingcoach.com)

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

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

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

<b>CO1</b>	Recall and interpret the fundamentals of partnership and learn the treatment of accounts during various stages.	<b>K1 to K4</b>
<b>CO2</b>	Examine the process involved during dissolution of a partnership.	<b>K1 to K4</b>
<b>CO3</b>	Discuss the concepts of branch accounts and the system involved.	<b>K1 to K4</b>
<b>CO4</b>	Explain and apply the concepts and workings of Departmental Accounts	<b>K1 to K4</b>
<b>CO5</b>	Relate and apply the provisions of hire purchase system concept.	<b>K1 to K4</b>

**MAPPING WITH PROGRAM OUTCOMES:**

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

<b>CO4</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>				
<b>CO5</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>				

**S- STRONG**

**M – MEDIUM**

**L - LOW**

**CO / PO MAPPING:**

<b>COS</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO 1</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO 2</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO 3</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO 4</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>CO 5</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>WEITAGE</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>2.6</b>	<b>3</b>
<b>WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>87%</b>	<b>100%</b>

**LESSON PLAN:**

<b>UNIT</b>	<b>COURSE NAME</b>	<b>HRS</b>	<b>PEDAGOGY</b>
<b>I</b>	Admission of a Partner – Retirement of a Partner – Death of a Partner	<b>20</b>	<b>Chalk and Talk, PPT Presentation</b>
<b>II</b>	Dissolution of a Partnership Firm - Insolvency of a Partner - Insolvency of all Partners -Piece meal Distribution of cash in case of Liquidation of Partnership firm.	<b>20</b>	<b>Chalk and Talk, PPT Presentation</b>
<b>III</b>	Dependent Branches – Stock and Debtors system-Distinction between Wholesale Profit and Retail Profit.	<b>20</b>	<b>Chalk and Talk, PPT Presentation</b>
<b>IV</b>	Basis of Allocation of Expenses-Calculation of Profit-Inter-departmental Transfer at Cost or Selling Price	<b>12</b>	<b>Chalk and Talk, PPT Presentation</b>
<b>V</b>	Hire purchase system–Default and repossession–Installment system–calculation of profit	<b>18</b>	<b>Chalk and Talk, PPT Presentation</b>



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

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

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

	K Level	Section A (Multiple Choice Questions)	Section B (Either / Or Choice)	Section C (Either / Or Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	4		-	4	7	25
	K2	-	10	-	10	18	
	K3	-	10	16	26	46	46
	K4	-	-	16	16	29	29
	Marks	4	20	32	56	100	100
CIA II	K1	4		-	4	7	25
	K2	-	10		10	18	
	K3	-	10	16	26	46	46
	K4	-	-	16	16	29	29
	Marks	4	20	32	56	100	100

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

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

**K3-** Application oriented- Solving Problems

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

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

**Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)**

S. No	COs	K - Level	Section A (MCQs)		Section B (Either / or Choice) With K - LEVEL	Section C (Either / or Choice) With K - LEVEL
			No. of Questions	K – Level		
1	CO1	K1 – K4	2	K1	K2,K2	K3,K3
2	CO2	K1 – K4	2	K1	K3,K3	K4,K4
3	CO3	K1 – K4	2	K1	K3,K3	K3,K3
4	CO4	K1 – K4	2	K1	K2,K2	K4,K4
5	CO5	K1 – K4	2	K1	K2,K2	K4,K4
<b>No. of Questions to be Asked</b>			10		10	10
<b>No. of Questions to be answered</b>			10		5	8
<b>Marks for each question</b>			1		5	8
<b>Total Marks for each section</b>			10		25	40

(Figures in parenthesis denotes, questions should be asked with the given K level)

**Distribution of Marks with K Level**

K Level	Section A (Multiple Choice Questions)	Section B (Either or Choice)	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	10	-		10	7	7
K2		30		30	22	22
K3		20	32	52	37	37
K4			48	48	34	34
<b>Marks</b>	<b>10</b>	<b>50</b>	<b>80</b>	<b>140</b>	<b>100</b>	<b>100</b>

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

## Summative Examinations - Question Paper – Format

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

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

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



**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**  
**DEPARTMENT OF COMMERCE – CORPORATE SECRETARYSHIP**  
**FOR THOSE WHO JOINED IN 2023-2024 AND AFTER**

<b>Course Name</b>	CORPORATE MANAGEMENT			
<b>Course Code</b>	23UCPCC22	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	Core	5	-	5
<b>COURSE OBJECTIVES:</b>				
<ul style="list-style-type: none"><li>➤ To introduce the management concepts and levels</li><li>➤ To explain the functions, procedures and decision-making process of the management</li><li>➤ To provide the fundamental understanding of Human Resource Management</li><li>➤ To familiarize with the concepts and methods of training and performance appraisal</li><li>➤ To originate thinking on corporate management and the governing factors</li></ul>				
<b>UNIT - I</b>	<b>INTRODUCTION TO MANAGEMENT FOR CORPORATES</b>			<b>12</b>
Management: Concept-Definition-Role and Functions of a Manager – Levels of Management –Henry Fayol’s Principles of Management–Taylors Scientific Management.				
<b>UNIT - II</b>	<b>FUNCTIONS, DECISION MAKING AND PROCEDURES</b>			<b>12</b>
Functions of Management- process of Decision Making –Span of Control–Factors determining span–Policies– Procedures and Methods				
<b>UNIT - III</b>	<b>HRM-INTRODUCTION</b>			<b>12</b>
Human Resources Management – concept-Human Resources planning – Human Resources Audit – Nature and Benefits – Recruitment – Selection – Interview – Placement				
<b>UNIT - IV</b>	<b>TRAINING AND PERFORMANCE APPRAISAL</b>			<b>12</b>
Induction – Training – Methods – Performance appraisal – Methods – Career Development– Communication–Significance–Co-ordination				
<b>UNIT - V</b>	<b>CORPORATE MANAGEMENT AND GOVERNING FACTORS</b>			<b>12</b>
Corporate Management – Significance –Factors governing effective Corporate Management – Five levels of Corporate Management				
<b>Total Lecture Hours</b>				<b>60</b>

**BOOKS FOR STUDY:**

- Principles of Management, P. C. Tripathi & P. N. Reddy, Mc Graw Hill Education
- Essentials of Management, Wehrich and Koontz, Mc Graw Hill Education

**BOOKS FOR REFERENCES:**

- Principles of Management, L. M. Prasad, Sultan Chand & Sons
- Principles of Management, Dinkar Pagare, Sultan Chand & Sons
- Business Management, C. B. Gupta, Sultan Chand & Sons.
- Human Resource Management, Ashwathappa, Tata McGraw Hill, New Delhi.

**WEB RESOURCES:**

- ❖ [https://www.managementstudyguide.com/what\\_is\\_management.htm](https://www.managementstudyguide.com/what_is_management.htm)
- ❖ <https://iedunote.com/planning-nature-importance-types>
- ❖ <https://creately.com/blog/diagrams/types-of-organizational-charts>
- ❖ [https://www.managementstudyguide.com/delegation\\_of\\_authority.htm](https://www.managementstudyguide.com/delegation_of_authority.htm)
- ❖ <https://www.managementstudyguide.com/coordination.htm>

<b>Nature of Course</b>	EMPLOYABILITY		✓	SKILL ORIENTED		ENTREPRENEURSHIP			
<b>Curriculum Relevance</b>	LOCAL		REGIONAL		NATIONAL		GLOBAL	✓	
<b>Changes Made in the Course</b>	Percentage of Change			No Changes Made			New Course		✓

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

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

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

<b>CO1</b>	Understand the basic concepts of management	<b>K1 to K4</b>
<b>CO2</b>	Comprehend the significant of management intoday's world.	<b>K1 to K4</b>
<b>CO3</b>	Discuss the practice to apply management concepts in corporate environment.	<b>K1 to K4</b>
<b>CO4</b>	Understand the basics of HRM.	<b>K1 to K4</b>
<b>CO5</b>	Apply the concepts of corporate management and the factors for effective governance.	<b>K1 to K4</b>

**MAPPING WITH PROGRAM OUTCOMES:**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	1	3	3	3					
CO2	1	1	3	3	3					
CO3	1	1	3	3	3					
CO4	1	1	3	3	3					
CO5	3	1	3	3	3					

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

COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	1	3	1	3
CO 2	3	1	3	1	3
CO 3	3	1	3	1	3
CO 4	3	1	3	1	3
CO 5	3	1	3	1	3

<b>WEITAGE</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>3</b>
<b>WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

**LESSON PLAN:**

<b>UNIT</b>	<b>COURSE NAME</b>	<b>HRS</b>	<b>PEDAGOGY</b>
<b>I</b>	Management: Concept-Definition-Role and Functions of a Manager – Levels of Management–Henry Fayol’s Principles Management– Taylors Scientific Management.	<b>12</b>	<b>Chalk and Talk, PPT Presentation</b>
<b>II</b>	Functions of Management – process of Decision Making – Span of Control–Factors determining span–Policies–Procedures and Methods	<b>12</b>	<b>Chalk and Talk, PPT Presentation</b>
<b>III</b>	Human Resources Management–concept-Human Resources planning-Human Resources Audit–Nature and Benefits – Recruitment – Selection – Interview –Placement	<b>12</b>	<b>Chalk and Talk, PPT Presentation</b>
<b>IV</b>	Induction – Training – Methods – Performance appraisal –Methods– CareerDevelopment–Communication–Significance–Co-ordination	<b>12</b>	<b>Chalk and Talk, PPT Presentation</b>
<b>V</b>	Corporate Management – Significance –Factors governing effective Corporate Management –Five levels of Corporate Management	<b>12</b>	<b>Chalk and Talk, PPT Presentation</b>

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

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

Distribution of Marks with K Level CIA I & CIA II							
	K Level	Section A (Multiple Choice Questions)	Section B (Either / Or Choice)	Section C (Either / Or Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	4		-	4	7	25
	K2	-	10	-	10	18	
	K3	-	10	16	26	46	46
	K4	-	-	16	16	29	29
	Marks	4	20	32	56	100	100
CIA II	K1	4		-	4	7	25
	K2	-	10		10	18	
	K3	-	10	16	26	46	46
	K4	-	-	16	16	29	29
	Marks	4	20	32	56	100	100

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

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

**K3-** Application oriented- Solving Problems

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

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

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)						
S. No	COs	K - Level	Section A (MCQs)		Section B (Either / or Choice) With K - LEVEL	Section C (Either / or Choice) With K - LEVEL
			No. of Questions	K – Level		
1	CO1	K1 – K4	2	K1	K2,K2	K3,K3
2	CO2	K1 – K4	2	K1	K3,K3	K4,K4
3	CO3	K1 – K4	2	K1	K3,K3	K3,K3
4	CO4	K1 – K4	2	K1	K2,K2	K4,K4
5	CO5	K1 – K4	2	K1	K2,K2	K4,K4
No. of Questions to be Asked			10		10	10
No. of Questions to be answered			10		5	8
Marks for each question			1		5	8
Total Marks for each section			10		25	40
(Figures in parenthesis denotes, questions should be asked with the given K level)						



Distribution of Marks with K Level						
K Level	Section A (Multiple Choice Questions)	Section B (Either or Choice)	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	10	-		10	7	7
K2		30		30	22	22
K3		20	32	52	37	37
K4			48	48	34	34
Marks	10	50	80	140	100	100

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

### Summative Examinations - Question Paper – Format

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

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

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



# MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

## DEPARTMENT OF COMMERCE – CORPORATE SECRETARYSHIP

### FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

<b>Course Name</b>	SECURITIES LAWS & REGULATION OF FINANCIAL MARKETS			
<b>Course Code</b>	23UCPEC21	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	ELECTIVE	4	-	3
<b>COURSE OBJECTIVES:</b>				
<ul style="list-style-type: none"><li>➤ To acquire knowledge on primary /new issue market, secondary market,SEBI guidelines for new issue market and investors protection on it.</li><li>➤ To understand the functioning of stock exchange and related procedures</li><li>➤ To learn the Mechanism of stock exchange trading</li><li>➤ To gain knowledge about the various financial instruments</li><li>➤ To introduce the concept of credit rating and agencies</li></ul>				
<b>UNIT - I</b>	<b>PRIMARY MARKET/ NEW ISSUE MARKET</b>			<b>14</b>
Meaning- Functions Of New Issue Market- Methods Of Floating New Issues- Players Involved In The New Issue Market (Merchant Bankers- Underwriters- Brokers- Registrar-Lead Managers & Banks)- SEBI Guidelines Relating To The Functioning Of The New Issue Market, Disclosure & Investor Protection.				
<b>UNIT - II</b>	<b>SECONDARY MARKET STOCK EXCHANGE</b>			<b>12</b>
Stock Exchanges – Meaning, Functions, Importance – Types of Brokers- Listing of Securities in Indian Stock Exchange- NSE – BSE – OTCEI – SEBI Guidelines Relating to Listing of Securities.				
<b>UNIT - III</b>	<b>MECHANISM OF STOCK MARKET TRADING</b>			<b>12</b>
Mechanism Of Stock Market Trading- Screen Based Trading and Internet Based Trading – Demat Trading And Role Of Depositories- Market Derivatives, Advantages And Its Types – Futures, Hedge Fund, Forward Options & Swaps. Market Indexes- SENSEX, NIFTY& CNX NIFTY(Basics)				
<b>UNIT - IV</b>	<b>FINANCIAL INSTRUMENTS IN NEW ISSUE AND SECONDARY MARKET</b>			<b>12</b>
Treasury bills – commercial bills- certificate of deposits – equity shares- preference shares-sweat equity shares- debentures- American depository receipts- global depository receipts- exchange traded notes – mutual funds.				
<b>UNIT - V</b>	<b>CREDITRATINGAGENCY</b>			<b>10</b>
Meaning-Functions-Credit Rating in India – Credit Rating Agencies in India - CRISIL & CARE				
<b>Total Lecture Hours</b>				<b>60</b>

**BOOKS FOR STUDY:**

- Dr.L.Natrajan–SecuritiesLaws&MarketOperations,MarghamPub.Chennai
- K.Natrajan,E.Gordon–FinancialMarket&Services,HimalayaPublishingHouse, Mumbai.
- S.Gurusamy–Securities Laws & Market Operations, Vijay Nichole Prints, Chennai.
- GuptaLC – Stock Exchange Trading in India, Society for Capital Market Research and Development, Delhi.

**BOOKS FOR REFERENCES:**

- Machi Raju H.R – Working of Stock Exchange in India, New Age International.
- Chandrate K.R; et al: Capital Issue, SEBI & Listing; Bharat Publishing House.
- V.K.Bhaliya – Financial Derivatives – Risk Management, Sultan Chand Itd New Delhi.

**WEB RESOURCES:**

- ❖ <http://corporatefinanceinstitute.com>
- ❖ [www.bseindia.com](http://www.bseindia.com)
- ❖ [www.managementstudyguide.com](http://www.managementstudyguide.com)
- ❖ [www.investopedia.com](http://www.investopedia.com)

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

COURSE OUTCOMES:								K LEVEL	
After studying this course, the students will be able to:									
<b>CO1</b>	Understand the basic knowledge of SEBI guidelines for new issue market and investor protection on it.							<b>K1 to K4</b>	
<b>CO2</b>	Explain the role of stock market and the various role played by its intermediaries							<b>K1 to K4</b>	
<b>CO3</b>	Demonstrate the functions of stock exchange, mechanics, types and also listing of securities, demat etc							<b>K1 to K4</b>	
<b>CO4</b>	Exhibit the difference between various financial instruments							<b>K1 to K4</b>	
<b>CO5</b>	Explain and demonstrate the procedure followed by credit rating agencies & interpret the same							<b>K1 to K4</b>	

MAPPING WITH PROGRAM OUTCOMES:										
CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
<b>CO1</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>					
<b>CO2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>					
<b>CO3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>					

CO4	3	2	3	3	3				
CO5	3	2	3	3	3				

**S- STRONG**

**M – MEDIUM**

**L - LOW**

**CO / PO MAPPING:**

COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
WEITAGE	3	3	3	3	3
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	100%	100%	100%	100%	100%

**LESSON PLAN:**

UNIT	COURSE NAME	HRS	PEDAGOGY
I	Meaning- Functions Of New Issue Market- Methods Of Floating New Issues- Players Involved In The New Issue Market(Merchant Bankers- Underwriters-Brokers- Registrar- Lead Managers & Banks)- SEBI Guidelines Relating To The Functioning Of The New Issue Market, Disclosure &Investor Protection.	12	Chalk and Talk, PPT Presentation
II	Stock Exchanges–Meaning, Functions, Importance–Types of Brokers- Listing of Securities in Indian Stock Exchange-NSE–BSE–OTCEI– SEBI Guidelines Relating to Listing of Securities.	12	Chalk and Talk, PPT Presentation
III	Mechanism Of Stock Market Trading-Screen Based Trading and Internet Based Trading– Demat Trading And Role Of Depositories- Market Derivatives, Advantages And Its Types–Futures, Hedge Fund, Forward Options & Swaps. Market Indexes-SENSEX,NIFTY&CNX NIFTY(Basics)	12	Chalk and Talk, PPT Presentation
IV	Treasury bills – commercial bills- certificate of deposits–equity shares-preference shares-sweat equity shares- debentures- American depository receipts-global expository receipts-exchange traded notes–mutual funds.	12	Chalk and Talk, PPT Presentation
V	Meaning-Functions-Credit Rating in India–Credit Rating Agencies in India- CRISIL &CARE	10	Chalk and Talk, PPT Presentation

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

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

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

	K Level	Section A (Multiple Choice Questions)	Section B (Either / Or Choice)	Section C (Either / Or Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	4		-	4	7	25
	K2	-	10	-	10	18	
	K3	-	10	16	26	46	46
	K4	-	-	16	16	29	29
	Marks	4	20	32	56	100	100
CIA II	K1	4		-	4	7	25
	K2	-	10		10	18	
	K3	-	10	16	26	46	46
	K4	-	-	16	16	29	29
	Marks	4	20	32	56	100	100

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

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

**K3-** Application oriented- Solving Problems

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

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

**Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)**

S. No	COs	K - Level	Section A (MCQs)		Section B (Either / or Choice) With K - LEVEL	Section C (Either / or Choice) With K - LEVEL
			No. of Questions	K – Level		
1	CO1	K1 – K4	2	K1	K2,K2	K3,K3
2	CO2	K1 – K4	2	K1	K3,K3	K4,K4
3	CO3	K1 – K4	2	K1	K3,K3	K3,K3
4	CO4	K1 – K4	2	K1	K2,K2	K4,K4
5	CO5	K1 – K4	2	K1	K2,K2	K4,K4
<b>No. of Questions to be Asked</b>			10		10	10
<b>No. of Questions to be answered</b>			10		5	8
<b>Marks for each question</b>			1		5	8
<b>Total Marks for each section</b>			10		25	40

(Figures in parenthesis denotes, questions should be asked with the given K level)

**Distribution of Marks with K Level**

K Level	Section A (Multiple Choice Questions)	Section B (Either or Choice)	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	10	-		10	7	7
K2		30		30	22	22
K3		20	32	52	37	37
K4			48	48	34	34
<b>Marks</b>	<b>10</b>	<b>50</b>	<b>80</b>	<b>140</b>	<b>100</b>	<b>100</b>

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

## Summative Examinations - Question Paper – Format

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



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

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



**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**  
**DEPARTMENT OF COMMERCE – CORPORATE SECRETARYSHIP**  
**FOR THOSE WHO JOINED IN 2023-2024 AND AFTER**

<b>Course Name</b>	EVERYDAY BANKING			
<b>Course Code</b>	23UCPNM21	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	NON – MAJOR ELECTIVE	2	-	2

**COURSE OBJECTIVES:**

- To introduce the basic concepts of banking and related documents and process
- To enable the student to gain knowledge about the modern banking techniques and related terms.

**UNIT - I** **5**

Banking–Definition– passbook–cheque book–Format of Cheque–Filling up of Cheque–Deposit Chalan – Filling up – Clearing cheque – Transfer cheque – Collection Cheque–Payable at par–Demand Draft.

**UNIT - II** **5**

Application filling – Account Opening form – Filling up – Documents required - Debit Card –Credit Card – ATM Machine – Cash Deposit Machine – Pass book printing machine. MICR- IFSC- FundtransferthroughECS–NEFT–RTGS–FormfillingforFundtransfer.

**UNIT - III** **6**

Online Banking –Signup–Process–Requirements– Login–Customer ID–User ID –Password–HintsforcreatingPasswords–changeofpassword–onlinetransactions–Accountstatements– FundTransfer–Paymentofbills– Utility payments.

**UNIT - IV** **6**

Loans – Repayment for Loans – other services. Mobile Banking–meaning– importance –Advantages–Mobile Applications (App)–WAP(WirelessApplicationProtocol)-USSD(UnstructuredSupplementaryServiceData)- Registrationprocess –through Mobiles.

**UNIT - V** **8**

Process at Bank Branch-ATM- User ID-MPIN- change of MPIN –IMPS D(Immediate Mobile Payment System)UPI(Unified Payment interface) – BHIM(Bharat Interface for money)- NPCI (National Payment Corporation of India) –Bank account Management– Transfer Funds–paying Bills–LocatingATMs- QRcodepayments-Alertsandnotifications-TrackingSpendinghabits– Cash back-Safe banking methods.

**Total Lecture Hours** **30**

**BOOKS FOR STUDY:**

- B.Santhanam -Banking & Financial systems, Margham Publications

**BOOKS FOR REFERENCES:**

- S.N.Maheshwari Banking theory, law and practice, Kalyani Publications
- Parameswaran –Indian Banking, S. Chand & Co.

**WEB RESOURCES:**

- ❖ [https://en.wikipedia.org/wiki/Online\\_banking](https://en.wikipedia.org/wiki/Online_banking)
- ❖ <https://www.sbi.co.in/portal/web/services/internet-banking>
- ❖ <https://www.hdfcbank.com/assets/popuppages/netbanking.htm>
- ❖ <https://www.investopedia.com/terms/m/mobile-banking.asp>
- ❖ [www.scotiabank.com/mobile/ca/en/0,,5181,00.html](http://www.scotiabank.com/mobile/ca/en/0,,5181,00.html)

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

<b>COURSE OUTCOMES:</b>	<b>K LEVEL</b>
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<b>After studying this course, the students will be able to:</b>		
<b>CO1</b>	Exhibit the skill to perform basic banking operations and distinguish between basic documents	<b>K1 to K2</b>
<b>CO2</b>	Execute online, mobile banking and related transactions	<b>K1 to K2</b>
<b>CO3</b>		<b>K1 to K2</b>
<b>CO4</b>		<b>K1 to K2</b>
<b>CO5</b>		<b>K1 to K2</b>

<b>MAPPING WITH PROGRAM OUTCOMES:</b>										
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CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3					
CO2	3	3	3	3	3					
CO3										
CO4										
CO5										

**S- STRONG**

**M – MEDIUM**

**L - LOW**

<b>CO / PO MAPPING:</b>						
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COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3					
CO 4					
CO 5					
<b>WEITAGE</b>	3	3	3	3	3
<b>WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS</b>	100%	100%	100%	100%	100%

**LESSON PLAN:**

<b>UNIT</b>	<b>COURSE NAME</b>	<b>HRS</b>	<b>PEDAGOGY</b>
<b>I</b>	Banking – Definition– passbook–cheque book–Format of Cheque– Filling up of Cheque–DepositChallan–Fillingup–Clearingcheque– Transfercheque–CollectionCheque–Payableat par–Demand Draft	<b>5</b>	<b>Chalk and Talk, PPT Presentation</b>
<b>II</b>	Application filling–Account Opening form–Filling up– Documents required – Debit Card – Credit Card – ATM Machine – Cash Deposit Machine – Pass book printing machine. MICR- IFSC- Fund transfer through ECS –NEFT–RTGS–Form filling for Fund transfer.	<b>5</b>	<b>Chalk and Talk, PPT Presentation</b>
<b>III</b>	Online Banking–Signup–Process–Requirements Log in – Customer ID – User ID – Pass word – Hints for creating Pass words – change of pass word – on line transactions – Account statements – Fund Transfer –Payment of bills–Utility payments	<b>6</b>	<b>Chalk and Talk, PPT Presentation</b>
<b>IV</b>	Loans–Repayment for Loans–other services. Mobile Banking–meaning–importance–Advantages–Mobile Applications (App)– WAP (Wireless Application Protocol)- USSD(Unstructured Supplementary Service Data)- Registration process –through Mobiles	<b>6</b>	<b>Chalk and Talk, PPT Presentation</b>
<b>V</b>	Process at Bank Branch-ATM-User ID-MPIN-change of MPIN – IMPSD (Immediate Mobile Payment System) - UPI(Unified Payment interface) – BHIM(Bharat Interface for money) - NPCI(National Payment Corporation of India – Bank account Management–Transfer Funds–paying Bills – Locating ATMs - QR code payments- Alerts and notifications - Tracking Spending habits– Cash back - Safe banking methods.	<b>8</b>	<b>Chalk and Talk, PPT Presentation</b>

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

Internal	Cos	K Level	Section A	
			MCQs	
			No. of. Questions	K - Level
CI AI	CO1	K1 – K2	25	K1,K2
	CO2	K1 – K2	25	K1,K2
CI AII	CO3	K1 – K2	25	K1,K2
	CO4	K1 – K2	25	K1,K2
Question Pattern CIA I & II		No. of Questions to be asked	50	
		No. of Questions to be answered	50	
		Marks for each question	1	
		Total Marks for each section	50	

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

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

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

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

**K3-** Application oriented- Solving Problems

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

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

<b>Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)</b>				
S. No	COs	K - Level	Section A (MCQs)	
			No. of Questions	K – Level
1	CO1	K1-K2	15	K1,K2
2	CO2	K1-K2	15	K1,K2
3	CO3	K1-K2	15	K1,K2
4	CO4	K1-K2	15	K1,K2
5	CO5	K1-K2	15	K1,K2
No. of Questions to be Asked			75	
No. of Questions to be answered			75	
Marks for each question			1	
Total Marks for each section			75	
(Figures in parenthesis denotes, questions should be asked with the given K level)				

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

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



**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**  
**DEPARTMENT OF COMMERCE – CORPORATE SECRETARYSHIP**  
**FOR THOSE WHO JOINED IN 2023-2024 AND AFTER**

<b>Course Name</b>	FUNDAMENTALS OF AUDITING			
<b>Course Code</b>	23UCPSC21	<b>L</b>	<b>P</b>	<b>C</b>
<b>Category</b>	SKILL	2	-	2
<b>COURSE OBJECTIVES:</b>				
<ul style="list-style-type: none"><li>➤ To make the students to understand the concept of Auditing</li><li>➤ To enable the students to gain knowledge of various techniques of Auditing.</li></ul>				
<b>UNIT - I</b>				<b>5</b>
Introduction Meaning and Definition of Auditing – Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit.				
<b>UNIT - II</b>				<b>5</b>
Errors & Frauds – Principles of Audits-Types of Audits				
<b>UNIT - III</b>				<b>8</b>
Audit Planning – Auditing Techniques – Basics of Internal audit – procedure and documentation				
<b>UNIT - IV</b>				<b>6</b>
Meaning and types of vouching and verification				
<b>UNIT - V</b>				<b>6</b>
Appointment and qualification of auditors - powers, duties and removal of Auditors - Rights, Duties, responsibilities of Auditors				
<b>Total Lecture Hours</b>				<b>30</b>
<b>BOOKS FOR STUDY:</b>				
<ul style="list-style-type: none"><li>➤ Auditing, D.P.Jain Konark Publishers Pvt. Ltd.</li><li>➤ Auditing, Principle sand Practice, Ravinder Kumar and Virender Sharma, Eastern Economy Edition.</li></ul>				
<b>BOOKS FOR REFERENCES:</b>				
<ul style="list-style-type: none"><li>➤ Practical Auditing, B.N.Tandon, Sultan Chandand Co., NewDelhi.</li><li>➤ Contemporary Auditing, Kamal Gupta,Tata Mc Graw Hill.</li><li>➤ Practical Auditing, Dinkar Pagare, Sultan Chand &amp; Sons</li><li>➤ Sundar.K&amp;Paari.K,PracticalAuditing,VijayNicoleImprintsPvt.Ltd.Chennai</li></ul>				
<b>WEB RESOURCES:</b>				
<ul style="list-style-type: none"><li>❖ <a href="http://www.osbornebooksshop.co.uk/p/auditing_tutorial">http://www.osbornebooksshop.co.uk/p/auditing_tutorial</a></li><li>❖ <a href="http://www.mu.ac.in">www.mu.ac.in</a></li><li>❖ <a href="http://www.learnthat.com">www.learnthat.com</a></li></ul>				

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

<b>COURSE OUTCOMES:</b>	<b>K LEVEL</b>
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<b>After studying this course, the students will be able to:</b>		
<b>CO1</b>	Understanding and remembering the basic process of auditing.	<b>K1 to K4</b>
<b>CO2</b>	Identify the difference between vouching, verification, valuation and have clear knowledge about the auditor's role.	<b>K1 to K4</b>
<b>CO3</b>		<b>K1 to K4</b>
<b>CO4</b>		<b>K1 to K4</b>
<b>CO5</b>		<b>K1 to K4</b>

<b>MAPPING WITH PROGRAM OUTCOMES:</b>										
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CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3					
CO2	3	3	3	3	3					
CO3	3	3	3	3	3					
CO4	3	3	3	3	3					
CO5	3	3	3	3	3					

**S- STRONG**

**M – MEDIUM**

**L - LOW**

<b>CO / PO MAPPING:</b>					
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COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3					
CO 4					
CO 5					
<b>WEITAGE</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>



**LESSON PLAN:**

UNIT	COURSE NAME	HRS	PEDAGOGY
I	Introduction Meaning and Definition of Auditing– Distinction between Auditing and Accounting – Objectives - Advantages and Limitations of Audit - Scope of Audit.	5	Chalk and Talk, PPT Presentation
II	Errors & Frauds–Principles of Audits-Types of Audits.	5	Chalk and Talk, PPT Presentation
III	Audit Planning-Auditing Techniques - Basics of Internal audit-procedure and documentation	8	Chalk and Talk, PPT Presentation
IV	Meaning and types of vouching and verification	6	Chalk and Talk, PPT Presentation
V	Appointment and qualification of auditors-powers, duties and removal of Auditors - Rights, Duties, responsibilities of Auditors	6	Chalk and Talk, PPT Presentation

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

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

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

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

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

**K3-** Application oriented- Solving Problems

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

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

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)				
S. No	COs	K - Level	Section A (MCQs)	
			No. of Questions	K – Level
1	CO1	K1-K2	15	K1,K2
2	CO2	K1-K2	15	K1,K2
3	CO3	K1-K2	15	K1,K2
4	CO4	K1-K2	15	K1,K2
5	CO5	K1-K2	15	K1,K2
No. of Questions to be Asked			75	
No. of Questions to be answered			75	
Marks for each question			1	
Total Marks for each section			75	
(Figures in parenthesis denotes, questions should be asked with the given K level)				

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

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