

COMMERCE

Syllabus

Program Code: UCO

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				
	23		23		22		25		26		21
Total Credit Points											140

**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

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

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

75 Marks

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

Total 25 Marks

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

100

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
COMMERCE, 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
FIRST SEMESTER						
Part – I	Tamil / Hindi Course					
23UTAGT11 / 23UHIGH11	தமிழ் இலக்கிய வரலாறு - I / HINDI KA SAMANYA GYAN AUR NIBANDH	6	3	25	75	100
Part – II	English					
23UENGE11	GENERAL ENGLISH - I	6	3	25	75	100
Part - III	Core Courses					
23UCOCC11	FINANCIAL ACCOUNTING - I	5	5	25	75	100
23UCOCC12	PRINCIPLES OF MANAGEMENT	5	5	25	75	100
Part - III	Elective Course					
23UCOEC11	BUSINESS COMMUNICATION	4	3	25	75	100
Part IV	Non Major Elective					
23UCONM11	PRINCIPLES OF ACCOUNTING	2	2	25	75	100
Part IV	Foundation Course					
23UCOFC11	FUNDAMENTALS OF COMMERCE	2	2	25	75	100
Total		30	23	175	525	700
SECOND SEMESTER						
Part – I	Tamil / Hindi Course					
23UTAGT21 / 23UHIGH21	தமிழ் இலக்கிய வரலாறு – II / KATHA SAHITYA AUR VYAKARAN	6	3	25	75	100
Part – II	English					
23UENGE21	GENERAL ENGLISH - II	6	3	25	75	100
Part - III	Core Courses					
23UCOCC21	FINANCIAL ACCOUNTING - II	5	5	25	75	100
23UCOCC22	BUSINESS LAW	5	5	25	75	100
Part - III	Elective Course					
23UCOEC21	INSURANCE AND RISK MANAGEMENT	4	3	25	75	100
Part IV	Non Major Elective					
23UCONM21	PRACTICAL BANKING	2	2	25	75	100
Part IV	Skill Enhancement course					
23UCOSC21	BRAND MANAGEMENT	2	2	25	75	100
Total		30	23	175	525	700

FIRST SEMESTER

MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)



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

Course Name	FINANCIAL ACCOUNTING – I			
Course Code	23UCOCC11	L	P	C
Category	CORE - I	5	-	5
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To understand the basic accounting concepts and standards➤ To know the basis for calculating business profits.➤ To familiarize with the accounting treatment of depreciation.➤ To learn the methods of calculating profit for single entry system.➤ To gain knowledge on the accounting treatment of insurance claims.				
UNIT - I Fundamentals of Financial Accounting				15
Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation				
UNIT - II Final Accounts				15
Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.				
UNIT - III Depreciation and Bills of Exchange				15
Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate				
UNIT - IV Accounting from Incomplete Records – Single Entry System				15
Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.				
UNIT - V Royalty and Insurance Claims				15
Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)				
Total Lecture Hours				75
THEORY 20% & PROBLEM 80%				

BOOKS FOR STUDY:

- S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
- S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
- Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
- Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
- R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.

BOOKS FOR REFERENCES:

- Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
- Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
- Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
- Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
- Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.

WEB RESOURCES:

- ❖ <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1>
- ❖ <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
- ❖ <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>

Nature of Course	EMPLOYABILITY		✓	SKILL ORIENTED		ENTREPRENEURSHIP	
Curriculum Relevance	LOCAL		REGIONAL		NATIONAL	✓	GLOBAL
Changes Made in the Course	Percentage of Change		50	No Changes Made		New Course	

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

COURSE OUTCOMES:		K LEVEL
After studying this course, the students will be able to:		
CO1	Remember the concept of rectification of errors and Bank reconciliation statements	K1 to K4
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns	K1 to K4
CO3	Analyse the various methods of providing depreciation	K1 to K4
CO4	Evaluate the methods of calculation of profit	K1 to K4
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.	K1 to K4

MAPPING WITH PROGRAM OUTCOMES:										
CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	3	2	3	2	2		
CO2	3	2	3	3	3	2	2	2		
CO3	3	2	3	3	3	2	2	2		
CO4	3	2	3	3	2	2	2	2		
CO5	3	2	3	3	3	2	2	2		
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	15	15	15	15	15
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	3.0	3.0	3.0	3.0	3.0

LESSON PLAN:			
UNIT	FINANCIAL ACCOUNTING – I	HRS	PEDAGOGY
I	Fundamentals of Financial Accounting	15	Chalk and Talk, Power Point Presentation, Video Lectures

II	Final Accounts	15	Chalk and Talk, Power Point Presentation, Video Lectures
III	Depreciation and Bills of Exchange	15	Chalk and Talk, Power Point Presentation, Video Lectures
IV	Accounting from Incomplete Records – Single Entry System	15	Chalk and Talk, Power Point Presentation, Video Lectures
V	Royalty and Insurance Claims	15	Chalk and Talk, Power Point Presentation, Video Lectures ,Seminar and Assignment

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

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Distribution of Marks with K Level						
K Level	Section A (Multiple Choice Questions)	Section B (Either or Choice)	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5			2	2	48
K2	5	30	32	64	46	
K3		20	32	54	39	39
K4			16	18	13	13
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	PART – A (10 x 1 = 10 Marks)	
Answer ALL the questions					
1.	Unit - I	CO1	K1	a)	b)
				c)	d)
2.	Unit - I	CO1	K2	a)	b)
				c)	d)
3.	Unit - II	CO2	K1	a)	b)
				c)	d)
4.	Unit - II	CO2	K2	a)	b)
				c)	d)
5.	Unit - III	CO3	K1	a)	b)
				c)	d)
6.	Unit - III	CO3	K2	a)	b)
				c)	d)
7.	Unit - IV	CO4	K1	a)	b)
				c)	d)
8.	Unit - IV	CO4	K2	a)	b)
				c)	d)
9.	Unit - V	CO5	K1	a)	b)
				c)	d)
10.	Unit - V	CO5	K2	a)	b)
				c)	d)

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

MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)



PG & RESEARCH DEPARTMENT OF COMMERCE

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	PRINCIPLES OF MANAGEMENT			
Course Code	23UCOCC12	L	P	C
Category	CORE - II	5	-	5
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To understand the basic management concepts and functions➤ To know the various techniques of planning and decision making➤ To familiarize with the concepts of organisation structure➤ To gain knowledge about the various components of staffing➤ To enable the students in understanding the control techniques of management				
UNIT - I Introduction to Management				15
Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.				
UNIT - II Planning				15
Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.				
UNIT - III Organizing				15
Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.				
UNIT - IV Staffing				15
Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion – Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].				
UNIT – V Directing				15
Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.				
Co-ordination and Control				
Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].				
Total Lecture Hours				75

BOOKS FOR STUDY:

- Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.
- DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
- P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
- L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.
- R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi

BOOKS FOR REFERENCES:

- K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai
- Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
- Griffin, Management principles and applications, Cengage learning, India
- H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
- Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.

WEB RESOURCES:

- ❖ <http://www.universityofcalicut.info/sy1/management>
- ❖ <https://www.managementstudyguide.com/manpower-planning.htm>
- ❖ <https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392>

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

COURSE OUTCOMES:									K LEVEL
After studying this course, the students will be able to:									
CO1	Demonstrate the importance of principles of management.								K1 to K4
CO2	Paraphrase the importance of planning and decision making in an organization.								K1 to K4
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.								K1 to K4
CO4	Enumerate the various methods of Performance appraisal								K1 to K4
CO5	Demonstrate the notion of directing, co-coordination and control in the management.								K1 to K4

MAPPING WITH PROGRAM OUTCOMES:										
CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	3	2	3	2	2		
CO2	3	2	3	3	3	2	2	2		
CO3	3	2	3	3	3	2	2	2		
CO4	3	2	3	3	2	2	2	2		
CO5	3	2	3	3	3	2	2	2		
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	15	15	15	15	15
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	3.0	3.0	3.0	3.0	3.0

LESSON PLAN:			
UNIT	PRINCIPLES OF MANAGEMENT	HRS	PEDAGOGY
I	Introduction to Management	15	Chalk and talk, Power Point Presentation, Video Lectures
II	Planning	15	Chalk and talk, Power Point Presentation, Video Lectures

III	Organizing	15	Chalk and talk, Power Point Presentation, Video Lectures
IV	Staffing	15	Chalk and talk, Power Point Presentation, Video Lectures
V	Directing	15	Chalk and talk, Power Point Presentation, Video Lectures, seminar and assignment

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

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Distribution of Marks with K Level						
K Level	Section A (Multiple Choice Questions)	Section B (Either or Choice)	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5			2	2	48
K2	5	30	32	64	46	
K3		20	32	54	39	39
K4			16	18	13	13
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	PART – A (10 x 1 = 10 Marks)	
Answer ALL the questions					
1.	Unit - I	CO1	K1	a)	b)
				c)	d)
2.	Unit - I	CO1	K2	a)	b)
				c)	d)
3.	Unit - II	CO2	K1	a)	b)
				c)	d)
4.	Unit - II	CO2	K2	a)	b)
				c)	d)
5.	Unit - III	CO3	K1	a)	b)
				c)	d)
6.	Unit - III	CO3	K2	a)	b)
				c)	d)
7.	Unit - IV	CO4	K1	a)	b)
				c)	d)
8.	Unit - IV	CO4	K2	a)	b)
				c)	d)
9.	Unit - V	CO5	K1	a)	b)
				c)	d)
10.	Unit - V	CO5	K2	a)	b)
				c)	d)

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

MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)



PG & RESEARCH DEPARTMENT OF COMMERCE

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	BUSINESS COMMUNICATION			
Course Code	23UCOEC11	L	P	C
Category	ELECTIVE - I	4	-	3
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To enable the students to know about the principles, objectives and importance of communication in commerce and trade.➤ To develop the students to understand about trade enquiries➤ To make the students aware about various types of business correspondence.➤ To develop the students to write business reports.➤ To enable the learners to update with various types of interviews				
UNIT - I Introduction to Business Communication				12
Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout				
UNIT - II Trade Enquiries				12
Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars				
UNIT - III Banking & Insurance Correspondence				12
Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence				
UNIT - IV Secretarial Correspondence				12
Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing				
UNIT - V Interview Preparation				12
Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews –Creating & maintaining Digital Profile				
Total Lecture Hours				60

BOOKS FOR STUDY:

- Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
- Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
- K.P. Singha, Business Communication, Taxmann, New Delhi.
- R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
- M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.

BOOKS FOR REFERENCES:

- V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
- Rithika Motwani, Business communication, Taxmann, New Delhi.
- Shirley Taylor, Communication for Business-Pearson Publications - New Delhi
- Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- NewDelhi.
- Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.

WEB RESOURCES:

- ❖ <https://accountingseekho.com/>
- ❖ <https://www.testpreptraining.com/business-communications-practice-exam-questions>
- ❖ <https://bachelors.online.nmims.edu/degree-programs>

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

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

COURSE OUTCOMES:		K LEVEL
After studying this course, the students will be able to:		
CO1	Acquire the basic concept of business communication.	K1 to K4
CO2	Exposed to effective business letter	K1 to K4
CO3	Paraphrase the concept of various correspondences.	K1 to K4
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.	K1 to K4
CO5	Acquire the skill of preparing an effective resume	K1 to K4

MAPPING WITH PROGRAM OUTCOMES:										
CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	3	2	2	2	2	-	-
CO2	3	3	2	3	2	2	2	3	-	-
CO3	3	3	2	3	2	2	2	2	-	-
CO4	3	3	2	3	2	2	2	2	-	-
CO5	3	3	2	3	2	2	2	2	-	-
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	15	15	15	15	15
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	3.0	3.0	3.0	3.0	3.0

LESSON PLAN:			
UNIT	BUSINESS COMMUNICATION	HRS	PEDAGOGY
I	Introduction to Business Communication	12	Chalk and talk, Power Point Presentation, Video Lectures
II	Trade Enquiries	12	Chalk and talk, Power Point Presentation, Video Lectures

III	Banking & Insurance Correspondence	12	Chalk and talk, Power Point Presentation, Video Lectures
IV	Secretarial Correspondence	12	Chalk and talk, Power Point Presentation, Video Lectures
V	Interview Preparation	12	Chalk and talk, Power Point Presentation, Video Lectures, seminar and assignment

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

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Distribution of Marks with K Level						
K Level	Section A (Multiple Choice Questions)	Section B (Either or Choice)	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5			2	2	48
K2	5	30	32	64	46	
K3		20	32	54	39	39
K4			16	18	13	13
Marks	10	50	80	140	100	100

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

Summative Examinations - Question Paper – Format

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

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

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

Course Name	PRINCIPLES OF ACCOUNTING			
Course Code	23UCONM11	L	P	C
Category	SKILL - I (NME)	2	-	2
COURSE OBJECTIVES:				
<ul style="list-style-type: none"> ➤ To understand the basic needs of accounting ➤ To know the accounting rules ➤ To gain knowledge in the preparation of subsidiary books ➤ To familiarize in entries of journal and posting to ledger ➤ To enable the students to prepare Profit and Loss account and Balance Sheet 				
UNIT – I Introduction to Accounting				06
Introduction: Meaning and Definition - Objectives - Functions – Advantages and Disadvantages of Accounting				
UNIT – II Double Entry Principles				06
Double Entry Principles –Rules - Needs –Scope –Advantages and disadvantages of Double Entry System.				
UNIT – III Subsidiary books				06
Subsidiary books – Advantages - Types – Purchase Book –Sales Book –Purchase Return Book –Sales Return Book – Cash Book (Single Column only).				
UNIT – IV Journal Entries				06
Transactions analysis for Journal Entries – Entries of Journals – Posting of journal to ledgers – Difference between journal and ledger – Preparation of Trail Balance.				
UNIT – V Preparation of Balance Sheet				06
Preparation of Trading, Profit and Loss Account and Balance Sheet with simple adjustments (closing Stocks, Prepaid Expenses, Outstanding Expenses and depreciation) only.				
Total Lecture Hours				30

BOOKS FOR STUDY:

- T.S. Reddy & Dr. A. Murthy (2022), Financial Accounting Volume I, Margham Publication
- R.L. Gupta & V.K. Gupta,(2016), Financial Accounting Volume I, Sultan Chand & Sons Publication

BOOKS FOR REFERENCES:

- Dr T. Ramasamy (2018), Financial Accounting, Gold books Publishing House,
- S. Manikandan & R. Rakeshsharma (2012), Financial Accounting, SciTech Publication (India) Private Ltd. Programme Programme Code Semester Course CodeHoursCreditsB.Com.UCOIIIU19CON3122
- Dr K. Venkatramanan (2018), Basic Double Entry Book –Keeping and Accountancy, Margam Publication, Chennai

WEB RESOURCES:

- ❖ <https://www.accounting.com/resources/gaap/>
- ❖ <https://www.principlesofaccounting.com/>

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

COURSE OUTCOMES:									K LEVEL
After studying this course, the students will be able to:									
CO1	Remember the Objectives and Functions of Accounting								K1 to K2
CO2	Apply the knowledge in preparing double entry system								K1 to K2
CO3	Gained the knowledge in preparing subsidiary book								K1 to K2
CO4	Enumerate the various types of ledger								K1 to K2
CO5	Enabled to prepare profit & loss account and balance sheet								K1 to K2

MAPPING WITH PROGRAM OUTCOMES:										
CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	3	2	3	2	2		
CO2	3	2	3	3	3	2	2	2		
CO3	3	2	3	3	3	2	2	2		
CO4	3	2	3	3	2	2	2	2		
CO5	3	2	3	3	3	2	2	2		
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	15	15	15	15	15
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	3.0	3.0	3.0	3.0	3.0

LESSON PLAN:			
UNIT	PRINCIPLES OF ACCOUNTING	HRS	PEDAGOGY
I	Introduction to Accounting	6	Chalk and Talk, Power Point Presentation, Video Lectures
II	Double Entry Principles	6	Chalk and Talk, Power Point Presentation, Video Lectures

III	Subsidiary books	6	Chalk and Talk, Power Point Presentation, Video Lectures
IV	Journal Entries	6	Chalk and Talk, Power Point Presentation, Video Lectures
V	Preparation of Balance Sheet	6	Seminar, assignment, Chalk and Talk, Power Point Presentation, Video Lectures

Learning Outcome Based Education & Assessment (LOBE) Formative Examination - Blue Print Articulation Mapping – K Levels with Course Outcomes (COs)				
Internal	Cos	K Level	Section A	
			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. (Ist Test-2 CO's & IInd 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.

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

MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)



PG & RESEARCH DEPARTMENT OF COMMERCE

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	FUNDAMENTALS OF COMMERCE			
Course Code	23UCOFC11	L	P	C
Category	FOUNDATION COURSE	2	-	2
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To understand the history and evolution of commerce and accounting.➤ To know the various components of money and banking.➤ To gain knowledge on concept of budgeting and tax.➤ To learn the basic sources of laws and its process.➤ To enable the students to understand Sustainable Development Goals.				
UNIT - I History Of Commerce				6
History and Eight branches of commerce- Evolution of Accounting- Understanding of Four Frameworks of Accounting (Conceptual, Legal, Institutional and Regulatory) and Forms of Organization.				
UNIT - II Money and Banking				6
Money - Types, Features and Functions- Banking - Definition, Functions, Utility, Principles -Commercial Banks- Central Bank- Measures of Credit Control and Money Market.				
UNIT - III Fundamentals of Budgets and Taxation				6
Financial Planning and Budgeting Concept - Personal Budget, Family Budget, Business Budget and National Budget- budgetary deficit- fiscal deficit- Sources for meeting deficit- Meaning of Tax-duty-toll-cess-surcharge-direct and indirect tax.				
UNIT - IV Basics of Law				6
Sources of Law- Legislative Process in India- Legal Methods and Court System in India-Primary and Subordinate Legislation				
UNIT - V Sustainable Development				6
Meaning, Principles, History of Sustainable Development Goals. Components of sustainability, - 17 Goals - International Summits, Conventions, Agreements				
Total Lecture Hours				30

BOOKS FOR STUDY:

- S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
- S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
- R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.

BOOKS FOR REFERENCES:

- N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
- Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi
- K. P. M. Sundharam and Ruddar Datt, Indian Economy, S Chand & Co Ltd

WEB RESOURCES:

- ❖ www.icaai.org (Foundation Course Material)
- ❖ www.icsi.org (Foundation Course Material)
- ❖ www.icmai.org (Foundation Course Material)
- ❖ https://www.wto.org/english/thewto_e/coher_e/sdgs_e/sdgs_e.htm

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

COURSE OUTCOMES:**K LEVEL**

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

CO1	Understand the history and evolution of commerce and accounting.	K1 to K2
CO2	Know the various components of money and banking	K1 to K2
CO3	Gain knowledge on concept of budgeting and tax	K1 to K2
CO4	Learn the basic sources of laws and its process	K1 to K2
CO5	Understand Sustainable Development Goals	K1 to K2

MAPPING WITH PROGRAM OUTCOMES:

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

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	15	15	15	15	15
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	3.0	3.0	3.0	3.0	3.0

LESSON PLAN:

UNIT	FUNDAMENTALS OF COMMERCE	HRS	PEDAGOGY
I	History Of Commerce	6	Chalk and Talk, PPT, Assignment
II	Money and Banking	6	Chalk and Talk, PPT, Assignment
III	Fundamentals of Budgets and Taxation	6	Chalk and Talk, PPT, Assignment
IV	Basics of Law	6	Chalk and Talk, PPT, Assignment
V	Sustainable Development	6	Chalk and Talk, PPT, Assignment

Learning Outcome Based Education & Assessment (LOBE) Formative Examination - Blue Print Articulation Mapping – K Levels with Course Outcomes (COs)				
Internal	Cos	K Level	Section A	
			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. (Ist Test-2 CO's & IInd 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.

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

SECOND SEMESTER

MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)



PG & RESEARCH DEPARTMENT OF COMMERCE

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	FINANCIAL ACCOUNTING – II			
Course Code	23UCOCC21	L	P	C
Category	CORE - III	5	-	5
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ The students are able to prepare different kinds of accounts such higher purchase and Instalments System.➤ To understand the allocation of expenses under departmental accounts➤ To gain an understanding about partnership accounts relating to Admission and retirement➤ Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm➤ To know the requirements of international accounting standards				
UNIT - I Hire Purchase and Instalment System				15
Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit				
UNIT - II Branch and Departmental Accounts				15
Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.				
UNIT - III Partnership Accounts – I				15
Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill – Retirement of a Partner – Death of a Partner.				
UNIT - IV Partnership Accounts – II				15
Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method				
UNIT - V Accounting Standards for financial reporting (Theory only)				15
Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.				
Total Lecture Hours				75

BOOKS FOR STUDY:

- Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
- M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.
- R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
- S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
- T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.

BOOKS FOR REFERENCES:

- Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
- Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.
- Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai
- Tulsian , Advanced Accounting, Tata MC. Graw hills, India.
- Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.

WEB RESOURCES:

- ❖ <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1>
- ❖ <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
- ❖ <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>

Nature of Course	EMPLOYABILITY		✓	SKILL ORIENTED		ENTREPRENEURSHIP		
Curriculum Relevance	LOCAL		REGIONAL		NATIONAL	✓	GLOBAL	
Changes Made in the Course	Percentage of Change		80	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	To evaluate the Hire purchase accounts and Instalment systems.	K1 to K4
CO2	To prepare Branch accounts and Departmental Accounts.	K1 to K4
CO3	To understand the accounting treatment for admission and retirement in partnership.	K1 to K4
CO4	To know Settlement of accounts at the time of dissolution of a firm	K1 to K4
CO5	To elaborate the role of IFRS.	K1 to K4

MAPPING WITH PROGRAM OUTCOMES:										
CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	3	2	3	2	2		
CO2	3	2	3	3	3	2	2	2		
CO3	3	2	2	3	3	2	2	2		
CO4	3	2	3	3	2	2	2	2		
CO5	3	3	3	3	3	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	15	15	15	15	15
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	3.0	3.0	3.0	3.0	3.0

LESSON PLAN:			
UNIT	FINANCIAL ACCOUNTING – II	HRS	PEDAGOGY
I	Hire Purchase and Instalment System	15	Chalk and talk, Power Point Presentation, Video Lectures
II	Branch and Departmental Accounts	15	Chalk and talk, Power Point Presentation,

			Video Lectures
III	Partnership Accounts - I	15	Chalk and talk, Power Point Presentation, Video Lectures
IV	Partnership Accounts - II	15	Chalk and talk, Power Point Presentation, Video Lectures
V	Accounting Standards for financial reporting (Theory only)	15	Chalk and talk, Power Point Presentation, Video Lectures, seminar and assignment

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

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Distribution of Marks with K Level						
K Level	Section A (Multiple Choice Questions)	Section B (Either or Choice)	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5			2	2	48
K2	5	30	32	64	46	
K3		20	32	54	39	39
K4			16	18	13	13
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	PART – A (10 x 1 = 10 Marks)	
Answer ALL the questions					
1.	Unit - I	CO1	K1	a)	b)
				c)	d)
2.	Unit - I	CO1	K2	a)	b)
				c)	d)
3.	Unit - II	CO2	K1	a)	b)
				c)	d)
4.	Unit - II	CO2	K2	a)	b)
				c)	d)
5.	Unit - III	CO3	K1	a)	b)
				c)	d)
6.	Unit - III	CO3	K2	a)	b)
				c)	d)
7.	Unit - IV	CO4	K1	a)	b)
				c)	d)
8.	Unit - IV	CO4	K2	a)	b)
				c)	d)
9.	Unit - V	CO5	K1	a)	b)
				c)	d)
10.	Unit - V	CO5	K2	a)	b)
				c)	d)

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

MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)



PG & RESEARCH DEPARTMENT OF COMMERCE

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	BUSINESS LAW			
Course Code	23UCOCC22	L	P	C
Category	CORE - IV	5	-	5
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To know the nature and objectives of Mercantile law and the essentials of valid contract➤ To gain knowledge on performance contracts➤ To be acquainted with the rules of Indemnity and Guarantee➤ To make aware of the essentials of Bailment and pledge➤ To understand the provisions relating to sale of goods				
UNIT - I Elements of Contract Indian Contract Act 1872:		15		
Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract				
UNIT - II Performance of Contract		15		
Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract				
UNIT - III Contract of Indemnity and Guarantee		15		
Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety				
UNIT - IV Bailment and Pledge		15		
Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.				
UNIT - V Sale of Goods Act 1930:		15		
Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller				
Total Lecture Hours				75

BOOKS FOR STUDY:

- N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
- R.S.N. Pillai – Business Law, S. Chand, New Delhi.
- M C Kushal & Vivek Kushal, Business law, S Chand Publishing, New Delhi
- M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
- Shusma Aurora, Business Law, Taxmann, New Delhi.

BOOKS FOR REFERENCES:

- Preethi Agarwal, Business Law, CA foundation study material, Chennai.
- Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
- Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
- D.Geet, Business Law Nirali Prakashan Publication, Pune.
- M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.

WEB RESOURCES:

- ❖ www.cramerz.comwww.digitalbusinesslawgroup.com
- ❖ <http://swcu.libguides.com/buslaw>
- ❖ <http://libguides.slu.edu/businesslaw>

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

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

COURSE OUTCOMES:									K LEVEL		
After studying this course, the students will be able to:											
CO1	Explain the Objectives and significance of Mercantile law									K1 to K4	
CO2	Understand the clauses and exceptions of Indian Contract Act.									K1 to K4	
CO3	Outline the contract of indemnity and guarantee									K1 to K4	
CO4	Familiar with the provision relating to Bailment and Pledge									K1 to K4	
CO5	Explain the various provisions of Sale of Goods Act 1930									K1 to K4	

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

CO / PO MAPPING: (TANSICHE)					
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	15	15	15	15	15
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	3.0	3.0	3.0	3.0	3.0

LESSON PLAN: Business Law			
UNIT	BUSINESS LAW	HRS	PEDAGOGY
I	Elements of Contract Indian Contract Act 1872:	15	Chalk and talk, Power Point Presentation, Video Lectures
II	Performance of Contract	15	Chalk and talk, Power Point Presentation, Video Lectures

III	Contract of Indemnity and Guarantee	15	Chalk and talk, Power Point Presentation, Video Lectures
IV	Bailment and Pledge	15	Chalk and talk, Power Point Presentation, Video Lectures
V	Sale of Goods Act 1930:	15	Chalk and talk, Power Point Presentation, Video Lectures, seminar and assignment

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

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

Distribution of Marks with K Level						
K Level	Section A (Multiple Choice Questions)	Section B (Either or Choice)	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5			2	2	48
K2	5	30	32	64	46	
K3		20	32	54	39	39
K4			16	18	13	13
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	PART – A (10 x 1 = 10 Marks)	
Answer ALL the questions					
1.	Unit - I	CO1	K1	a)	b)
				c)	d)
2.	Unit - I	CO1	K2	a)	b)
				c)	d)
3.	Unit - II	CO2	K1	a)	b)
				c)	d)
4.	Unit - II	CO2	K2	a)	b)
				c)	d)
5.	Unit - III	CO3	K1	a)	b)
				c)	d)
6.	Unit - III	CO3	K2	a)	b)
				c)	d)
7.	Unit - IV	CO4	K1	a)	b)
				c)	d)
8.	Unit - IV	CO4	K2	a)	b)
				c)	d)
9.	Unit - V	CO5	K1	a)	b)
				c)	d)
10.	Unit - V	CO5	K2	a)	b)
				c)	d)

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

MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)



PG & RESEARCH DEPARTMENT OF COMMERCE

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	INSURANCE AND RISK MANAGEMENT			
Course Code	23UCOEC21	L	P	C
Category	ELECTIVE –I I	4	-	3
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To know the concepts and principles of contract of insurance➤ To understand the basic concepts of life insurance➤ To gain knowledge on the principles of general insurance➤ To examine the Insurance Regulatory and Development Authority 1999 (IRDA)➤ To know the risk management process				
UNIT - I Introduction to Insurance				12
Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries – Role of Insurance in Economic Development.				
UNIT - II Life Insurance				12
Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products –Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Types of Life Insurance Policies – Pension and Annuities – Reinsurance – Double Insurance				
UNIT - III General Insurance				12
General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.				
UNIT - IV Risk Management				12
Risk Management – Objectives – Process – Identification and Evaluation of Potential Losses – Risk Reduction - Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – Personal Risk Management.				
UNIT - V IRDA Act 1999				12
Insurance Regulatory and Development Authority (IRDA) 1999 – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders’ Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of related Acts.				
Total Lecture Hours				60

BOOKS FOR STUDY:

- Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi
- Dr.N. Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai
- M.N. Mishra & S.B. Mishra, Insurance Principles and Practice, S Chand Publishers, New Delhi
- Michel Crouhy, The Essentials of Risk Management, McGraw Hill, Noida
- Thomas Coleman, A Practical Guide to Risk Management, CFA, India.

BOOKS FOR REFERENCES:

- John C.Hull, Risk Management and Financial Institutions (Wiley Finance), Johnwiley& sons, New Jersey
- P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai
- Dr. Sunilkumar, Insurance and Risk Management, Golgotia publishers, New Delhi
- Nalini PravaTripathy, Prabir Paal, Insurance Theory & Practice, Prentice Hall of India
- Anand Ganguly – Insurance Management, New Age International Publishers

WEB RESOURCES:

- ❖ <https://www.mcminnlaw.com/principles-of-insurance-contracts/>
- ❖ <https://www.investopedia.com/terms/l/lifeinsurance.asp>
- ❖ https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

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

COURSE OUTCOMES:									K LEVEL
After studying this course, the students will be able to:									
CO1	Identify the workings of insurance and hedging								K1 to K4
CO2	Evaluate the types of insurance policies and settlement								K1 to K4
CO3	Settle claims under various types of general insurance								K1 to K4
CO4	Know the protection provided for insurance policy holders under IRDA								K1 to K4
CO5	Evaluate the assessment and retention of risk								K1 to K4

MAPPING WITH PROGRAM OUTCOMES:										
CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	2	2	2	2		
CO2	3	2	3	2	2	2	2	2		
CO3	3	2	3	2	2	2	2	2		
CO4	3	2	3	2	2	2	2	2		
CO5	3	2	3	2	2	2	2	2		
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	15	15	15	15	15	
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	3.0	3.0	3.0	3.0	3.0	

LESSON PLAN:			
UNIT	INSURANCE AND RISK MANAGEMENT	HRS	PEDAGOGY
I	Introduction to Insurance	12	Chalk and talk, Power Point Presentation, Video Lectures
II	Life Insurance	12	Chalk and talk, Power Point Presentation, Video Lectures

III	General Insurance	12	Chalk and talk, Power Point Presentation, Video Lectures
IV	Risk Management	12	Chalk and talk, Power Point Presentation, Video Lectures
V	IRDA Act 1999	12	Chalk and talk, Power Point Presentation, Video Lectures, seminar and assignment

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

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Distribution of Marks with K Level						
K Level	Section A (Multiple Choice Questions)	Section B (Either or Choice)	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5			2	2	48
K2	5	30	32	64	46	
K3		20	32	54	39	39
K4			16	18	13	13
Marks	10	50	80	140	100	100

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

Summative Examinations - Question Paper – Format

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

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

MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)



PG & RESEARCH DEPARTMENT OF COMMERCE

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	PRACTICAL BANKING			
Course Code	23UCONM21	L	P	C
Category	SKILL - II	2	-	2
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ State the basic concepts of banking and electronic payment system.➤ Describe the relevant provisions of Act regarding banking and Electronic payment system.➤ Classify the types of deposits, negotiable instruments, forms of advances and electronic payment systems.➤ Apply the procedures and principals involved in banking and Electronic payment.➤ Fill up of Account Opening Form and draw a cheque and show the features, advantages and disadvantages of Mobile Banking and Green Banking.				
UNIT - I Introduction to Banking				06
Banking: Definition- Meaning: Bank – Banking – Banker – Customer - Procedure for Opening an Account.				
UNIT - II Types of Deposits				06
Deposits: Types – Savings – Current – Fixed –Recurring.				
UNIT - III Negotiable Instruments				06
Negotiable Instruments: Cheque - Demand Draft — Meaning, Definition –Specimen Form –Types of Cheque– Electronic Cheque (E- Cheque) – Features – Advantages– Electronic Cash (E-Cash) – Features.				
UNIT - IV Loans and Advances				06
Loans and Advances: Principles of Sound Lending - Secured and Unsecured Advances – Forms of Advances – canons of a good banking security				
UNIT - V Electronic Payment System				06
Electronic Payment System: ATM – Debit Card – Credit Card, Smart Card, NEFT, RTGS.				
Total Lecture Hours				30

BOOKS FOR STUDY:

- S.Gurusamy, Banking Theory Law and Practice, Himalaya Publishing House, Mumbai,2014.
- S.M.Sundaram, Banking Theory Law and Practice,Sree Meenakshi Publications, Karaikudi,2008.
- Sundharam K.P.M. and Varshney P.N , Banking Theory Law and Practice, Sultan Chand and Sons, New Delhi,2014.

BOOKS FOR REFERENCES:

- Gordon &Natarajan, (2017). Banking Theory Law and Practice, Mumbai: Himalaya Publishing House, 26th Revised Edition.
- Rama, A., &Aruna Devi, A. (2019). Banking Technology, Chennai: New Century Book House (P) Ltd., 5th Revised Edition.

WEB RESOURCES:

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

Nature of Course	EMPLOYABILITY		✓	SKILL ORIENTED		ENTREPRENEURSHIP			
Curriculum Relevance	LOCAL		REGIONAL		NATIONAL	✓	GLOBAL		
Changes Made in the Course	Percentage of Change			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	To know the Banking concepts	K1 to K2
CO2	To understand the various types of deposits	K1 to K2
CO3	To develop the skills regarding types of various forms	K1 to K2
CO4	To enhance the employability skills	K1 to K2
CO5	To identify the latest Digital Banking practices	K1 to K2

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

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	15	15	15	15	15	
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	3.0	3.0	3.0	3.0	3.0	

LESSON PLAN:

UNIT	PRACTICAL BANKING	HRS	PEDAGOGY
I	Banking	6	Chalk and Talk, PPT, Assignment
II	Deposits	6	Chalk and Talk, PPT, Assignment
III	Negotiable Instruments	6	Chalk and Talk, PPT, Assignment
IV	Loan and Advances	6	Chalk and Talk, PPT, Assignment
V	Electronic Payment System	6	Chalk and Talk, PPT, Assignment

Learning Outcome Based Education & Assessment (LOBE) Formative Examination - Blue Print Articulation Mapping – K Levels with Course Outcomes (COs)				
Internal	Cos	K Level	Section A	
			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. (Ist Test-2 CO's & IInd 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.

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

MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)



PG & RESEARCH DEPARTMENT OF COMMERCE

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	BRAND MANAGEMENT			
Course Code	23UCOSC21	L	P	C
Category	SKILL - III	2	-	2
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To familiarize the basic knowledge on branding➤ To understand brand positioning.➤ To gain knowledge on brand extension➤ To understand the elements of brand equity.➤ To know the position of retail branding.				
UNIT - I Introduction to Branding				06
Introduction- Advantages and Disadvantages of branding-Branding decisions-Global brand-Brand name-Branding approaches- Brand building – Brand extension and brand dilution-individual and organizational brand -Corporate branding.				
UNIT - II Brand Positioning				06
Brand Positioning - quality of successful of positioning –Positioning process-brand positioning strategy- - Building brand personality-Online brand building. Brand identity-sources-brand personality-Brand awareness-Brand loyalty-Brand association- Brand image				
UNIT - III Brand Extension				06
Reasons for brand extensions-Evaluation of brand extension-Bases for brand extension-Types of brand extensions-Advantages and disadvantages of brand extensions. Co-branding-types-Advantages and disadvantages-Functions of brand extensions.				
UNIT - IV Brand Equity				06
Brand equity-key elements: Assets and Liabilities-Value to the Customers-Value to the firm-positive and negative brand equity-Brand personality: dimensions of brand personality-Branding and celebrity endorsement-important aspects of celebrity brand.				
UNIT - V Brand Management				06
Strategic brand management- Successful brand development-effective brand management. Retail Branding: Different branding strategy- retail branding in India- future of retail branding-positioning strategy for retail brands.				
Total Lecture Hours				30

BOOKS FOR STUDY:

- S.L. Gupta 2015 Brand Management Himalaya Publishing House Mumbai
- Sundar K 2017 , Essentials of Marketing , Vijay Nicole Imprints Private Ltd, Chennai
- Pillai R.S.N and Bagavathi, 2017 Modern Marketing, S.Chand & Company New Delhi.
- Mamoria, D and Joshi, R.L., 2015 Principles and Practices of Marketing of Services, Kitab Mahal, New Delhi.

BOOKS FOR REFERENCES:

- Mukesh Bhatia 2013 Strategic Brand Management a process of growing & strengthening brands Regal Publications
- Kotler, P., and Armstrong. 2016. Principles of Marketing, Persons Education. New York
- Sherlekar. 2010 Marketing Management Himalaya Publication House. Mumbai
- Kadavekar, S. 2017. Marketing and Salesmanship, Dimond Publication. Pune.
- Kotler, P., Lane, K., and Keller. 2017. Marketing Management, Pearson Education, New York

WEB RESOURCES:

- ❖ <http://ndl.iitkgp.ac.in/document/QUFaeXV6Um80MWE2ampEOTNJZE1GT2ZpN0JFU0xITj10eHZRZEtOSWdKaDRMLzNkbjNraEFWL1JGNn14YnlWbw>
- ❖ <http://ndl.iitkgp.ac.in/document/QUFaeXV6Um80MWE2ampEOTNJZE1GQnMydHIMYTDJMGVVTI1ZWhqSXRRZGdvRUp5OTFaREVsvWU40dVR5RXhGNg>
- ❖ <http://ndl.iitkgp.ac.in/document/QUFaeXV6Um80MWE2ampEOTNJZE1GSDBaV1RpbVZOVFVodUZCdXF1RUtVolumeV-ArtsSyllabus/2023-2024AcademicCouncilMeetingheldon20.04.2023Page2330T2hxaTJWYWGxV2VYVNCQW1PU1dqBQ>
- ❖ <http://ndl.iitkgp.ac.in/document/QUFaeXV6Um80MWE2ampEOTNJZE1GSDUxMC9KbWdVT3FiVnJOVzIzakNZYVhvaU1XNkQ0VIQ3U2dNc0ZETCtNUw>
- ❖ <http://ndl.iitkgp.ac.in/document/QUFaeXV6Um80MWE2ampEOTNJZE1GQ0RkQndyMENLR3ZYSG96OC9YSVUwa1N6c2FHTysrU3FFYIVUaTdHek51NQ>
- ❖ <http://ndl.iitkgp.ac.in/document/ckQ0ZmRYZDExNjJNWWxwWUF0S2o5UT0>

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

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

COURSE OUTCOMES:										K LEVEL
After studying this course, the students will be able to:										
CO1	Explain the concept of branding									K1 to K2
CO2	Discuss the brand positioning and identify brands									K1 to K2
CO3	Explain the elements of brand extension.									K1 to K2
CO4	Summarize the impact of celebrity brand									K1 to K2
CO5	Discuss the determinants of successful brand management									K1 to K2

MAPPING WITH PROGRAM OUTCOMES:										
CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	2	3	3	2	2	2		
CO2	3	2	3	3	2	2	2	2		
CO3	3	2	2	3	2	2	2	1		
CO4	3	2	2	3	2	2	2	2		
CO5	3	2	3	3	2	2	2	1		
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	15	15	15	15	15
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	3.0	3.0	3.0	3.0	3.0

LESSON PLAN:			
UNIT	BRAND MANAGEMENT	HRS	PEDAGOGY
I	Branding	6	Chalk and Talk, PPT, Assignment
II	Brand Positioning	6	Chalk and Talk, PPT, Assignment
III	Brand Extension	6	Chalk and Talk, PPT, Assignment

IV	Brand Equity	6	Chalk and Talk, PPT, Assignment
V	Brand Management	6	Chalk and Talk, PPT, Assignment

Learning Outcome Based Education & Assessment (LOBE) Formative Examination - Blue Print Articulation Mapping – K Levels with Course Outcomes (COs)				
Internal	Cos	K Level	Section A	
			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. (Ist Test-2 CO's & IInd 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.

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