B.COM (CA)

Syllabus

Program Code: UCC

2021-2022 onwards

MANNAR THIRUMALAI NAICKER COLLEGE

(AUTONOMOUS)

Re-accredited with "A" Grade by NAAC

PASUMALAI, MADURAI – 625 004

Eligibility for Admission

Candidates seeking admission to the B.Com Degree course must have the Higher Secondary Education,(should have studied Commerce and Accountancy in HSC) 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 / Company Secretarial Practice and Modern Office Management

Part II : English

Part III :

1. Core Subjects
2. Allied Subjects
3. Electives

Part IV :

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

Part V :

Extension Activities

Pattern of the question paper for the Continuous Internal Assessment

Note: Duration – 1 hour

(For Part I, Part II & Part III)

The components for continuous internal assessment are:

Part –A	
Four multiple choice questions (answer all)	4 x01= 04 Marks
Part –B	
Three short answers questions (answer all)	3 x02= 06 Marks
Part –C	
Two questions (‘either …. or ‘type)	2 x 05=10 Marks
Part –D	
Two questions out of three	1 x 10 =10 Marks
Total	30 Marks

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

The components for continuous internal assessment are:

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

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

Total	25 Marks

Pattern of the question paper for the Summative Examinations:

Note: Duration- 3 hours

Part –A

Ten multiple choice questions 10 x01 = 10 Marks

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

Part –B

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

Part –C

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

(One question from each Unit)

Part –D

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

(One question from each Unit)

Total	75 Marks

Part-IV- Skill Based Papers / NME:

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

Pattern of the questions paper for the continuous Internal Assessment

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

The components for continuous internal assessment are:

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

Total	25 Marks

Summative Examination Pattern

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

75 Multiple choice questions will be asked from five units (75 x 1=75 Marks**)**

(15MCQ's from each unit)

Part-IV- Environmental Studies and Value Education

The Scheme of Examination (Environmental Studies and Value Education)

Two tests and their average	--15 marks
Project Report	--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.

Question Paper Pattern

(Internal Assessment)

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

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

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

Total		25 Marks

Summative Examination Pattern

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

75 Multiple choice questions will be asked from five units (75 x 1=75 Marks**)**

(15MCQ's from each unit)

Part V Extension Activities: (Maximum Marks: 100)

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

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

Internal Examinations	- - 40 Marks
Summative Examinations	- - 60 Marks
	100

Minimum Marks for a Pass

40% of the aggregate (Internal +Summative Examinations).
No separate pass minimum for the Internal Examinations.
27 marks out of 75 is the pass minimum for the Summative Examinations.

Vision

To impart futurist education and to instill high patterns of discipline through our commitment dedication, perseverance and role model.

Mission

To provide sufficient theoretical and practical knowledge, both in the field of commerce and computer science to enhance their knowledge horizon through lecture, group discussion, industrial visit, smart class room teaching and online learning.

The 12 Graduate Attributes*:

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

safety, legal, and cultural aspects of society, the uncertainties in the prediction of such interactions; and the concepts of sustainable design and development and environmental stewardship.

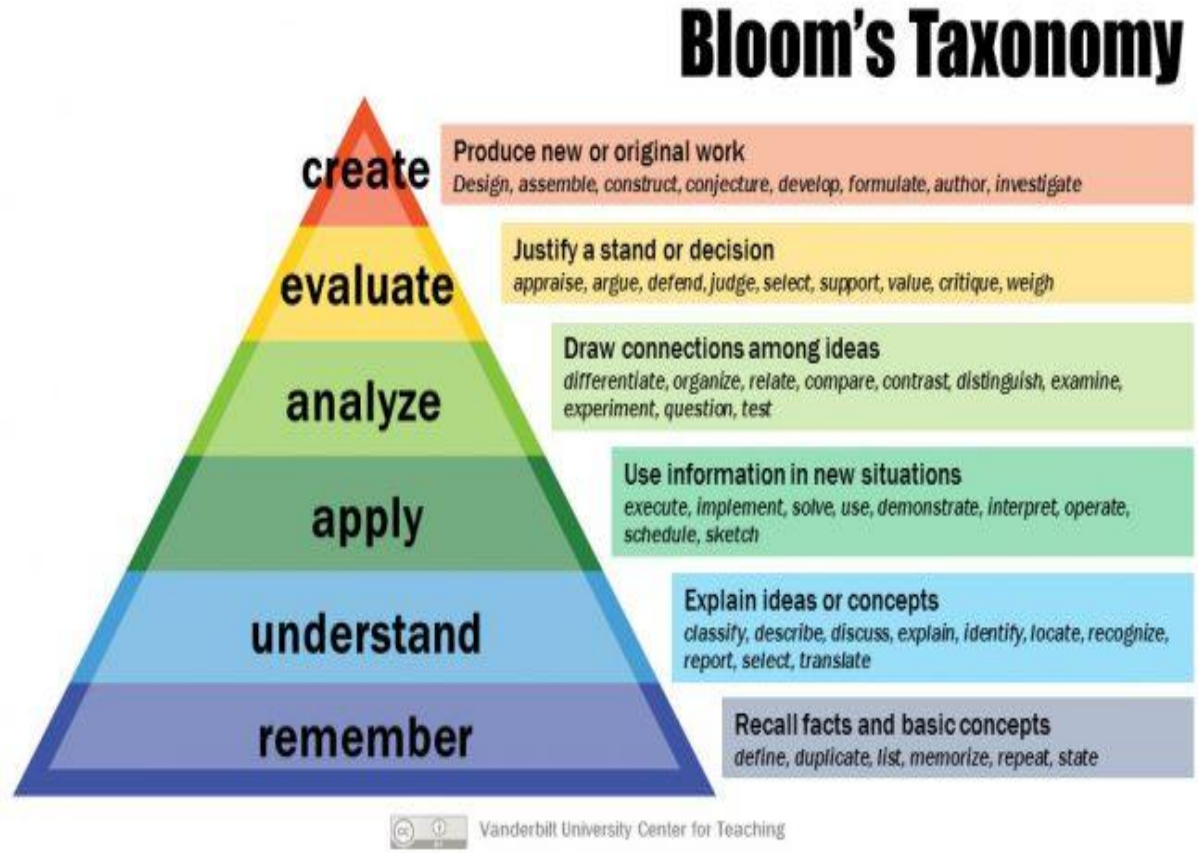
10. (Ethics) Ethics and equity: An ability to apply professional ethics, accountability, and equity.
11. (Econ.) Economics and project management: An ability to appropriately incorporate economics and business practices including project, risk, and change management into the practice of engineering and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

WA	Graduate Attributes	Caption as
1	A knowledge base for engineering: Demonstrated competence in university level mathematics, natural sciences, engineering fundamentals, and specialized engineering knowledge appropriate to the program.	Knowledge Base
2&3	Problem analysis: An ability to use appropriate knowledge and s ills to identify, formulate, analyze, and solve complex engineering problems in order to reach substantiated conclusions Investigation: An ability to conduct investigations of complex problems by methods that include appropriate experiments, analysis and interpretation of data and synthesis of information in order to reach valid conclusions.	Problem Analysis & Investigation
4&7	Design: An ability to design solutions for complex, open-ended engineering problem s and to design systems, components or processes that meet specified needs with appropriate attention to health and safety risks, applicable standards, and economic, environmental, cultural and societal considerations. Communication skills: An ability to communicate complex engineering concepts within the profession and with society at large. Such ability includes reading, writing, speaking and listening, a d the ability to compare and write effective reports and design documentation, and to give and effectively respond to clear instructions.	Communication Skills & Design
6	Individual and teamwork: An ability to work effectively as a member and leader in teams, preferably in a multi-disciplinary setting.	Individual and Team Work
8&10	Professionalism: An understanding of the roles and responsibilities of the professional engineer in society, especially the primary role of protection of the public and the public interest. Ethics and equity: An ability to apply professional ethics, accountability, and equity.	Professionalism , Ethics and equity
12	Life-long learning: An ability to identify and to address their own educational needs in a changing world in ways sufficient to maintain their competence and to allow them to contribute to the advancement of knowledge	Lifelong learning

PROGRAM EDUCATIONAL OBJECTIVES (PEOs)	
PEO1:	To acquire entrepreneurial and managerial skills to become a successful entrepreneur of Micro to Large scale industries.
PEO2:	To cultivate the students in intellectual, personal, interpersonal and societal skills with a focus on relevant professional career to maximize professional growth.
PEO3:	To acquire practical skills to work on ICT environment
PEO4:	To Train and develop students with the much needed business education to take up higher education and professional / competitive exams.
PEO5:	To transform the student in to ethically & socially responsible professionals through excellence.
PEO6:	To involve in continuous learning process for attaining economic goals of self, family and society

PO NO	PROGRAMME OUTCOMES (POs)	
At the end of the programme, the students will be able to		
PO – 1	Integrate the academic abilities and expertise gained from the study of humanities and arts and other similar fields, and gains requisite scope and breadth for a transdisciplinary context.	**Knowledge Base**
PO – 2	Demonstrate proficiency in the use of effective disciplinary techniques in research, critical study, artistic work and professional performance.	**Problem Analysis & Investigation**
PO – 3	Communicate observations, recommendations and suggestions effectively, concisely and accurately, both verbally and in writing, to various types of audiences.	**Communication Skills & Design**
PO - 4	Articulate and apply principles, concepts, ethics and ideals resulting from an integrated view of their fields of research and to show knowledge and resolution of existing social and environmental issues.	**Individual and Team Work**
PO - 5	Apply professional ethics, accountability and equity in all their endeavours.	**Professionalism, Ethics and Equity**
PO - 6	Use new tools, resources and technology to keep abreast with current developments in their discipline and practice life-long learning.	**Lifelong learning**

PROGRAM SPECIFIC OUTCOME (PSOs)	
PSO1:	Reproduce the theoretical concepts and practical knowledge which promote the growth of entrepreneurship
PSO2:	Able to obtain professional career by obtaining knowledge in real business environment.
PSO3:	Able to work on accounting software & office automation to deal with ICT environment.
PSO4:	Competent to pursue CA, CS, M. Com, MBA, CFA, CMA
PSO5:	Obtain the sense of civic accountability, moral responsibility and professional ethics.
PSO6:	Excel in contemporary knowledge of business and provide to the manpower needs of companies.



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS),
MADURAI
COMMERCE WITH COMPUTER APPLICATIONS.,
CURRICULUM

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

Course Code	Title of the Course	Hours	Credits	Maximum Marks		
				Int	Ext	Total
FIRST SEMESTER						
Part – I	**Tamil / Alternative Course**					
21UCCG11	Vaniga Kadithangal	5	3	25	75	100
Part – II	**English**					
21UENG11	Communicative English I	6	3	25	75	100
Part - III	**Core Courses**					
21UCCC11	Fundamentals of Accounting	5	4	25	75	100
21UCCC12	Business Statistics	5	4	25	75	100
Part III	**Allied Course**					
21UECA11	Business Economics	5	4	25	75	100
Part IV	**Skill Based Course**					
21UCCSP1	Accounting Software (Practical)	2	2	40	60	100
Part IV	**Mandatory Course**					
21UEVG11	Environmental Studies	2	2	25	75	100
	Total	**30**	**22**	**190**	**510**	**700**
SECOND SEMESTER						
Part – I	**Tamil / Alternative Course**					
21UCCG21	Seyalar panimuraigal	5	3	25	75	100
Part – II	**English**					
21UENG21	Communicative English II	6	3	25	75	100
Part - III	**Core Courses**					
21UCCC21	Financial Accounting	5	4	25	75	100
21UCCC22	Business Mathematics	5	4	25	75	100
Part III	**Allied Course**					
21UECA21	Indian Economy	5	4	25	75	100
Part IV	**Skill Based Course**					
21UCCSP2	Computer Application in Business (Practical)	2	2	40	60	100
21UVLG21	Value Education	2	2	25	75	100
	Total	**30**	**22**	**190**	**510**	**700**

Course Code	Title of the Course	Hours	Credits	Maximum Marks		
				Int	Ext	Total
THIRD SEMESTER						
Part - III	**Core Courses**					
21UCCC31	Special Accounting	5	4	25	75	100
21UCCC32	Income Tax Law and Practice – I	5	4	25	75	100
21UCCC33	Financial Management	5	4	25	75	100
21UCCC34	Fundamentals of Programming Using C	5	4	25	75	100
Part III	**Allied Course**					
21UCCAP1	Fundamentals of Programming Using C - Lab	6	4	40	60	100
Part IV	**Skill Based Course**					
21UCCS31	Entrepreneurship Development Programme	2	2	25	75	100
Part IV	**Non Major Elective Course**					
21UCCN31	Fundamentals of Accounting	2	2	25	75	100
	Total	**30**	**24**	**190**	**510**	**700**
FOURTH SEMESTER						
Part - III	**Core Courses**					
21UCCC41	Partnership Accounting	5	4	25	75	100
21UCCC42	Income Tax Law and Practice – II	5	4	25	75	100
21UCCC43	Banking Theory Law and Practice	5	4	25	75	100
21UCCC44	Relational Database Management System	5	4	25	75	100
Part III	**Allied Course**					
21UCCAP2	Relational Database Management System Lab	6	4	40	60	100
Part IV	**Skill Based Course**					
21UCCS41	Managerial Skills	2	2	25	75	100
Part IV	**Non Major Elective Course**					
21UCCN41	Advertising and Salesmanship	2	2	25	75	100
Part V	**Extension**					
21UEAG41 - 21UEAG49	NSS, PHY, YRC, RRC, HFC, ECO, HRC, CC,LISC	-	1	40	60	100
	Total	**30**	**25**	**230**	**570**	**800**

Course Code	Title of the Course	Hours	Credits	Maximum Marks		
				Int	Ext	Total
FIFTH SEMESTER						
Part - III	**Core Courses**					
21UCCC51	Cost Accounting	6	4	25	75	100
21UCCC52	Corporate Accounting - I	6	3	25	75	100
21UCCC53	Research Methodology	6	4	25	75	100
Part - III	**Core Elective I**					
21UCCE51	Python Programming	5	5	25	75	100
21UCCE52	PHP Programming					
21UCCE53	Multimedia and its Applications					
Part - III	**Core Elective II**					
21UCCEP1	Python Programming - Lab	5	5	40	60	100
21UCCEP2	PHP Programming - Lab					
21UCCEP3	Multimedia and its Applications- Lab					
Part IV	**Skill Based Course**					
21UCCS51	Fundamentals of E-Commerce	2	2	25	75	100
	Total	**30**	**23**	**165**	**435**	**600**
SIXTH SEMESTER						
Part - III	**Core Courses**					
21UCCC61	Management Accounting	6	4	25	75	100
21UCCC62	Corporate Accounting - II	6	4	25	75	100
21UCCPR1	Project and Viva - Voce	6	4	40	60	100
Part III	**Core Elective – III**					
21UCCE61	Internet and Web Technology	5	5	25	75	100
21UCCE62	Android Mobile Application Development					
21UCCE63	Cyber Security					
Part III	**Core Elective – IV**					
21UCCEP4	Internet and Web Technology - Lab	5	5	40	60	100
21UCCEP5	Android Mobile Application Development – Lab					
21UCCEP6	Cyber Security - Lab					
Part IV	**Skill Based Course**					
21UCCS61	Soft Skill	**2**	**2**	25	75	100
	Total	**30**	**24**	**180**	**420**	**600**
	Grant Total	**180**	**140**	**1145**	**2955**	**4100**


FIRST SEMESTER

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

Course Name	**வணிக கடிதங்கள்**			
Course Code	21UCCG11	**L**	**P**	**C**
Category	Part-I	5	-	3

Nature of course:	EMPLOYABILITY	**SKILL ORIENTED**	✓	ENTREPRENEURSHIP

Course Objectives:

1. To develop letter written and oral business communication skills among the students and enable them to know the effective media of communication.
2. To enhance their writing skills in various forms of business letters and reports.
3. To determining the risk of credit sales.
4. To evaluation of a particular issue, set of circumstances, or financial operations that relate to the performance of a business.
5. To know the preparation of job applications.

Unit: I	**வணிக கடிதங்கள்**	**15**

வணிக கடிதங்கள் - தேவை மற்றும் முக்கியத்துவம் - நோக்கங்கள் - அடிப்படை கூறுகள்-கடித வகைகள் - வணிக கடிதங்கள் - பொது அமைப்புப் படிவங்கள்.

Unit: II	**வியாபாரக் கடிதங்கள்**	**15**

முனைவு கடிதங்கள் மற்றும் விசாரணைகள் - விலைபுள்ளிகள் - ஆணையுறுகள் - ஆணை உறு நிறைவேற்றுதல்

Unit: III	**வங்கி மற்றும் காப்பீடு விசாரணைக் கடிதங்கள்**	**15**

வியாபார விசாரணை - வங்கி விசாரணை - புகார்கள் - சரிகட்டல்கள் - நிலுவைத் தொகை நினைவுறுத்தல் -வசூல்செய்தல் - காப்பீடு கடிதங்கள்.

Unit: IV	**சுற்றுக் கடிதங்கள்**	**15**

விற்பனைக் கடிதங்கள் - அரசுத் துறை சார்ந்த கடிதங்கள் - பொதுத் தேவை அமைப்புக் கடிதங்கள்

Unit: V	**விண்ணப்பக் கடிதங்கள்**	**15**

வேலை வேண்டி கடிதம் அனுப்புதல் - விற்பனை குறித்து பத்திரிக்கை ஆசிரியர்கள் கடிதம் அனுப்புதல்

	Total Hours	**75**

Books for study:

1. வணிக தகவல் தொடர்பு - திரு.கதிரேசன் மற்றும் முனைவர் ராதா
2. வணிக தகவல் தொடர்பு - முனைவர். வி.எம்.செல்வராஜ்

Books for References:

1. வணிக கடித தொடர்பு - திரு.எஸ். - முத்தையா
2. வணிக கடிதங்கள் - முனைவர் ந.முருகேசன் மற்றும் திரு.மனோகரண்

Web Resources:

1. www.thebalncecareers.com
2. www.effective.business.letters.com
3. www.careerride.com
4. rural.nic.in

Course Outcomes		**K Level**
After the completion of the course the student will be able to,		
CO1	Prepare communication letters	**Up to K2**

CO2	Comprehend Practical Knowledge in Business Letter Writing	**Up to K3**
CO3	Know how to make business enquires, place orders and write collection letters.	**Up to K3**
CO4	Write business reports.	**Up to K4**
CO5	Prepare banking, insurance and agency letter.	**Up to K3**

CO & PO Mapping:

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

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

LESSON PLAN

UNIT	வணிக கடிதங்கள்	Hrs	Mode
I	வணிக கடிதங்கள் - தேவை மற்றும் முக்கியத்துவம் - நோக்கங்கள் -அடிப்படை கூறுகள் கடித வகைகள்	**15**	**L / PPT**
II	வணிக கடிதங்கள் - முனைவு கடிதங்கள் மற்றும் விசாரணைகள் - விலைபுள்ளிகள் - ஆணையுறுகள் - ஆணை உறு நிறைவேற்றுதல்	**15**	**L/Chalk and Talk**
III	**வங்கி மற்றும காப்பீடு விசாரனை கடிதங்கள்** வியாபார விசாரணை - வங்கி விசாரணை - புகார்கள் - சரிகட்டல்கள் - நிலுவை தொகை நினைறுவுத்தல் -வசூல்செய்தல் - காப்பீடு கடிதங்கள்.	**15**	**L/Chalk and Talk**
IV	சுற்றுக் கடிதங்கள - விற்பனைக் கடிதங்கள் - அரசுத் துறை சார்ந்த கடிதங்கள் - பொதுத் தேவை அமைப்பு கடிதங்கள்	**15**	**L / PPT**
V	**விண்ண்ப்பக் கடிதங்கள் -** வேலை வேண்டி கடிதம் அனுப்புதல் - விற்பனை குறித்து பத்திரிகை ஆசிரியர்கள் கடிதம் அனுப்புதல்	**15**	**L/Chalk and Talk**

Course Designed by

Dr. V. Devika, Assistant Professor & **Dr. R. Ratheka**, Assistant Professor

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

***Note:** It is the decision of the course teacher to ask 2 Questions in any unit under section-B (short answer questions)

Distribution of Marks with K Level CIA I & CIA II								
	K Level	**Section A (Multiple Choice Questions)**	**Section B (Short Answer Questions)**	**Section C (Either / Or Choice)**	**Section D (Open Choice)**	**Total Marks**	**% of (Marks without choice)**	**Consolidate of %**
CIA I	**K1**	2	2	-	-	4	8	60
	K2	2	4	10	10	26	52	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	-	0	0	0
	Marks	4	6	20	20	50	100	100
CIA II	**K1**	2	-	-	-	2	4	20
	K2	2	6	-	-	8	16	
	K3	-	-	20	10	30	60	60
	K4	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Summative Examinations - Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	1	-	-	7	5.83	50
K2	5	4	6	1	53	44.16	
K3	-	-	4	3	50	41.67	42
K4	-	-	-	1	10	8.33	8
Marks	10	10	50	50	120	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.							

Summative Examinations - Question Paper – Format

Section A (Multiple Choice Questions) **Answer All Questions**			**(10x1=10 marks)**
Q. No	**CO**	**K Level**	**Questions**
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
Section B (Short Answers) **Answer All Questions**			**(5x2=10 marks)**
Q. No	**CO**	**K Level**	**Questions**
11	CO1	K1	
12	CO2	K2	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
Section C (Either/Or Type) **Answer All Questions**			**(5 x 5 = 25 marks)**
Q. No	**CO**	**K Level**	**Questions**
16) a	CO1	K2	
16) b	CO1	K2	
17) a	CO2	K3	
17) b	CO2	K3	
18) a	CO3	K2	
18) b	CO3	K2	
19) a	CO4	K3	
19) b	CO4	K3	
20) a	CO5	K2	
20) b	CO5	K2	
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels			
Section D (Open Choice) **Answer Any Three questions**			**(3x10=30 marks)**
Q. No	**CO**	**K Level**	**Questions**
21	CO1	**K2**	
22	CO2	**K3**	
23	CO3	**K3**	
24	CO4	**K4**	
25	CO5	**K3**	

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

Course Name	**Fundamentals of Accounting**			
Course Code	**21UCCC11**	**L**	**P**	**C**
Category	**Core**	**5**	**-**	**4**

Nature of course:	**EMPLOYABILITY**	✓	SKILL ORIENTED	ENTREPRENEURSHIP

Course Objectives:

1. To familiarize with the fundamental aspects of financial accounting and prepare final accounts and balance sheets.
2. To inculcate skills in preparing their application to different practical situations to gain the ability to solve the problems
3. To understand the procedures and methods of providing depreciation as per AS 06 from accounting perspective.
4. To prepare the trading accounting, profit and loss account and balance sheet.
5. To understand the procedures and methods of calculate the average due date and account current

Unit: I	**Introduction to Accounting**	**15**

Fundamentals of book keeping – Meaning-definitions-uses- single entry Vs double entry- Advantages and Disadvantages - Accounting concepts and conventions – Accounting cycle - Journal – Ledger – Subsidiary books – Trial balance- Errors and rectification.

Unit: II	**Bank Reconciliation Statement**	**15**

Need-Meaning- Causes for differences between cash book and pass book –Method o preparation of bank reconciliation statement- Proforma – Bank balance to be shown in balance sheet.

Unit: III	**Depreciation**	**15**

Accounting for depreciation – Need for and significance of depreciation, methods of providing depreciation – Reserves and provisions- Straight Line Method-Written Down Value Method-Annuity Method.

Unit: IV	**Final Accounts**	**15**

Introduction –Manufacturing Account –Trading Account- Profit and Loss account- Balance sheet-Adjustments – outstanding expenses – prepaid expenses – provision for depreciation – provision for bad and doubtful debts.

Unit: V	**Average Due Date and Account Current**	**15**

Meaning –Basic types of problems of problems –Where amount is lent in different installments-Determination of due date-Average Due Date as basis for calculation of interest of interest – Interest on Drawings of partners-where the amount is lent in a single installments.

Account Current

Meaning –Definition-Procedure for calculating days of interest –Points to remember regarding counting of days-Preparation of account current –Product Method-Red-Ink interest –Interest Table Method-Daily Balance Method-Epoque Method –Varying rates of interest.

	Total Hours	**75**

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

Book for study:

1. S.P. Jain and K.L. Narang, Advanced Accountancy -II, Kalyani Publishers, New Delhi, 2014.

Books for References:

1. T.S. Reddy and A. Murthy, Corporate Accounting, Margham Publications, Chennai, 2018.
2. M.A. Arulanandam & K.S. Raman, "***Advanced Accountancy"*** Vol-I, Sixth Edition, 2015, Himalaya Publishing House, Mumbai.
3. R.S.N. Pillai, Bagavathi & S. Uma, ***"Fundamentals of Advanced Accountancy",*** Third Edition, 2015, S. Chand, New Delhi.
4. R.L.Gupta and M.Radaswamy, Corporate Accounting, Sultan Chand Publisher, Kolkatta,2013.
5. N. Maheshwari& Suneel K Maheshwari, ***"Financial Accounting",*** Fifth Edition, 2012, Vikas Publishing House.

Course Outcomes		**K Level**
After the completion of the course the student will be able to,		
CO1	Gain working knowledge of principles, procedure, Rectify Errors, and Preparation of Trial Balance.	**Up to K3**
CO2	Prepare BRS, and bills of exchange	**Up to K3**
CO3	Calculate Depreciation.	**Up to K4**
CO4	Prepare the final accounts of sole traders	**Up to K4**
CO5	Prepare the accounts of average due date and account current	**Up to K4**

CO & PO Mapping:

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

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

LESSON PLAN

UNIT	Fundamentals of Accounting	Hrs	Mode
I	**Introduction to Accounting -** Fundamentals of book keeping – Accounting concepts and conventions –Journal – Ledger – Subsidiary books – Trial balance- Errors and rectification.	15	L / PPT / Group Discussion
II	**Bank Reconciliation Statement -** Need-Meaning- Causes for differences between cash book and pass book –Method of preparation of bank reconciliation statement- Performa – Bank balance to be shown in balance sheet.	15	L/Chalk and Talk /PPT
III	**Depreciation -** Accounting for depreciation – Need for and significance of depreciation, methods of providing depreciation – Reserves and provisions- Straight Line Method-Written Down Value Method-Annuity Method.	15	L/Chalk and Talk /
IV	**Final Accounts -** Introduction –Manufacturing Account –Trading Account- Profit and Loss account- Balance sheet- Adjustments.	15	L / PPT
V	**Average Due Date and Account Current -**Meaning –Basic types of problems of problems –Where amount is lent in different installments-Determination of due date-Average Due Date as basis for calculation of interest.	15	L/Chalk and Talk
	Total Hours	75	

Course Designed by:

Dr. V. Suresh Babu, Assistant Professor & **Dr. R. Arputharaj**, Assistant Professor

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

***Note:** It is the decision of the course teacher to ask 2 Questions in any unit under section-B (short answer questions)

	K Level	**Section A (Multiple Choice Questions)**	**Section B (Short Answer Questions)**	**Section C (Either / Or Choice)**	**Section D (Open Choice)**	**Total Marks**	**% of (Marks without choice)**	**Consolidate of %**
CIA I	**K1**	2	-	-	-	2	4	60
	K2	2	6	10	10	28	56	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	-	0	0	0
	Marks	4	6	20	20	50	100	100
CIA II	**K1**	2	-	-	-	2	4	40
	K2	2	6	10	-	18	36	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Summative Examinations - Distribution of Marks with K Level							
K Level	**Section A (Multiple Choice Questions)**	**Section B (Short Answer Questions)**	**Section C (Either/ or Choice)**	**Section D (Open Choice)**	**Total Marks**	**% of (Marks without choice)**	**Consolidated %**
K1	5	-	-	-	5	4.17	**25**
K2	5	5	2	-	25	20.83	
K3	-	-	8	2	60	50	**50**
K4	-	-	-	3	30	25	**25**
Marks	10	10	50	50	120	100	**100**

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

Summative Examinations - Question Paper – Format

Section A (Multiple Choice Questions) **Answer All Questions**			**(10x1=10 marks)**
Q. No	**CO**	**K Level**	**Questions**
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
Section B (Short Answers) **Answer All Questions**			**(5x2=10 marks)**
Q. No	**CO**	**K Level**	**Questions**
11	CO1	K2	
12	CO2	K2	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
Section C (Either/Or Type) **Answer All Questions**			**(5 x 5 = 25 marks)**
Q. No	**CO**	**K Level**	**Questions**
16) a	CO1	K2	
16) b	CO1	K2	
17) a	CO2	K3	
17) b	CO2	K3	
18) a	CO3	K3	
18) b	CO3	K3	
19) a	CO4	K3	
19) b	CO4	K3	
20) a	CO5	K3	
20) b	CO5	K3	
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels			
Section D (Open Choice) **Answer Any Three questions**			**(3x10=30 marks)**
Q. No	**CO**	**K Level**	**Questions**
21	CO1	K3	
22	CO2	K3	
23	CO3	K4	
24	CO4	K4	
25	CO5	K4	

MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)
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Course Name	**BUSINESS STATISITCS**				
Course Code	**21UCCC12**		**L**	**P**	**C**
Category	**Core-2**		5	-	4
Nature of course:	EMPLOYABILITY	**SKILL ORIENTED** ✓	ENTREPRENEURSHIP		

Course Objectives:

1. To promote the skill of applying statistical techniques in business.
2. To enable the students to apply the statistical tools in analysis and interpretation of data.
3. To be able to calculate measures of central tendency, measures of dispersion
4. To gain working knowledge on correlation and regression
5. To acquire skills towards solving problems in Index and time series analysis

Unit: I	**Introduction and Measures of Central Tendency**	**15**

Statistics - Meaning –Definition- Advantages and Disadvantages - Collection and Tabulation- Primary Data – Secondary Data Diagrams and graphs– Frequency Distribution – Measure of Central Tendency – Mean, Median, Mode, Harmonic Mean Geometric Mean and Combined Mean

Unit: II	**Measures of Dispersion and Skewness**	**15**

Meaning – Range- Quartiles -Deciles- Percentiles- Quartile Deviation- Mean Deviation – Standard Deviation – Co-efficient of Variation -Measure of Skewness – Karl Pearson and Bowley's Co-efficient of skewness

Unit: III	**Correlation and Regression**	**15**

Meaning– Types of Correlation - Correlation Analysis – Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation

Regression – Meaning - Methods Simple regression analysis – Regression Line – Regression equations.

Unit: IV	**Index Number**	**15**

Meaning- Simple and Weighted Index number- Chain and Fixed base index – Cost of living index numbers.

Unit: V	**Analysis of Time Series**	**15**

Meaning- Components of Time Series – Methods of estimating trend – Semi – Average method – Moving Average Method – Method of Least Square.

	Total Hours	**75**

Books for study:

1. *R.S.N.Pillai and Bagavathi,Business Statistics, Sultan &Chand and Co, New Delhi, 2014.*
2. *P.A. Navaneethan, Business Statistics, Jai Publishers, Trichy-21.- 2015*

Books for Reference:

1. *S.P.Gupta, **Statistical Methods**, Sultan Chand & Sons, New Delhi.-2014.*
2. S.P. Rajagopalan&Sattanathan**, Business Statistics**, Vijay Nicole Imprints Pvt. Ltd, Chennai-91.- 2012.
3. *D.C.Sanchati and V.K.Kapoor, **Statistics**, Sultan Chand & Sons, New Delhi – 2014.*
4. *S.C. Gupta &V.K.Kapoor, **Fundamentals of Mathematical Statistics**, Sultan Chand& Sons, New Delhi, 2009.*

Web Resources

1. https://www.analyzemath.com/statistics/introduction_statistics.html

2. https://sphweb.bumc.bu.edu/otlt/mphmodules/bs/bs704_multivariable/bs704_multivariable5.html		
COURSE OUTCOME		**K Level**
After the completion of the course the student will be able to,		
CO1	Describe the concepts of statistics and its applicability and understand various types of averages	**Up to K3**
CO2	Calculate Quartile, Mean and Standard deviation	**Up to K3**
CO3	Apply statistical tools such as correlation and regression for data analysis	**Up to K4**
CO4	Construct the index number	**Up to K3**
CO5	Solve the problems related to time series analysis	**Up to K3**

CO & PO Mapping:

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

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

LESSON PLAN

UNIT	BUSINESS STATISITCS	Hrs	Mode
I	**Introduction and Measures of Central Tendency** - Collection and Tabulation- Diagrams and graphs– Frequency Distribution – Measure of Central Tendency – Mean, Median, Mode, Harmonic Mean Geometric Mean and Combined Mean.	**15**	**L/ PPT**
II	**Measures of Dispersion and Skewness -** Meaning – Range- Quartiles -Deciles- Percentiles- Quartile Deviation- Mean Deviation – Standard Deviation – Co-efficient of Variation -Measure of Skewness – Karl Pearson and Bowley's Co-efficient of skewness.	**15**	**L/Chalk and Talk**
III	**Correlation and Regression -** Meaning– Types of Correlation – Measures of Correlation – Simple Correlation – **Regression** – Meaning - Simple Regression.	**15**	**L/Chalk and Talk**
IV	**Index Number -** Meaning- Simple and Weighted Index number- Chain and Fixed base index – Cost of living index numbers.	**15**	**L/Chalk and Talk**
V	**Analysis of Time Series -** Meaning- Simple and Weighted Index number- Chain and Fixed base index – Cost of living index numbers.	**15**	**L/Chalk and Talk**

Course Designed by:

Dr. S. Venkateswaran, Associate Professor &

Dr. B. Kothai Nachiar, Assistant Professor

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

***Note:** It is the decision of the course teacher to ask 2 Questions in any unit under section-B (short answer questions)

Distribution of Marks with K Level CIA I & CIA II								
	K Level	**Section A (Multiple Choice Questions)**	**Section B (Short Answer Questions)**	**Section C (Either / Or Choice)**	**Section D (Open Choice)**	**Total Marks**	**% of (Marks without choice)**	**Consolidate of %**
CIA I	**K1**	2	2	-	-	4	8	60
	K2	2	4	10	10	26	52	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	-	0	0	0
	Marks	4	6	20	20	50	100	100
CIA II	**K1**	2	-	-	-	2	4	40
	K2	2	6	10	-	18	36	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Summative Examinations - Distribution of Marks with K Level							
K Level	**Section A (Multiple Choice Questions)**	**Section B (Short Answer Questions)**	**Section C (Either/ or Choice)**	**Section D (Open Choice)**	**Total Marks**	**% of (Marks without choice)**	**Consolidated %**
K1	5	1	-	-	7	5.83	**42**
K2	5	4	4	1	43	35.83	
K3	-	-	6	3	60	50	**50**
K4	-	-	-	1	10	8.33	**8**
Marks	10	10	50	50	120	100	**100**

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

Summative Examinations - Question Paper – Format

Section A (Multiple Choice Questions) **Answer All Questions**			**(10x1=10 marks)**
Q. No	**CO**	**K Level**	**Questions**
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
Section B (Short Answers) **Answer All Questions**			**(5x2=10 marks)**
Q. No	**CO**	**K Level**	**Questions**
11	CO1	K2	
12	CO2	K1	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
Section C (Either/Or Type) **Answer All Questions**			**(5 x 5 = 25 marks)**
Q. No	**CO**	**K Level**	**Questions**
16) a	CO1	K2	
16) b	CO1	K2	
17) a	CO2	K3	
17) b	CO2	K3	
18) a	CO3	K3	
18) b	CO3	K3	
19) a	CO4	K2	
19) b	CO4	K2	
20) a	CO5	K3	
20) b	CO5	K3	
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels			
Section D (Open Choice) **Answer Any Three questions**			**(3x10=30 marks)**
Q. No	**CO**	**K Level**	**Questions**
21	CO1	**K2**	
22	CO2	**K3**	
23	CO3	**K4**	
24	CO4	**K3**	
25	CO5	**K3**	

MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)
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Course Name	**BUSINESS ECONOMICS**			
Course Code	**21UECA11**	**L**	**P**	**C**
Category	**Allied**	5	-	4

Nature of course:	EMPLOYABILITY	**SKILL ORIENTED**	✓	ENTREPRENEURSHIP

Course Objectives:

1. To understand the fundamental concepts of business economics.
2. To identify the factors influencing elasticity of demand.
3. To analyze the various approaches of demand forecasting.
4. To study the Market Morphology and the Price determination.
5. To make the students to understand the evaluation of break –even analysis.

Unit: I	**Basics of Business Economics**	**15**

Business Economics: Meaning – Definition–Nature ,Scope and Uses – Difference between Economics and Business Economics – Objectives of a Modern Business Firm – Role and Responsibilities of Business Economists.

Unit: II	Demand and Supply Conditions	**15**

Law of demand –Law of Supply –Criticisms –factors Influencing demand and supply – Elasticity of Demand: Meaning – Types - Uses – Factors determining Elasticity of Demand.

Unit: III	Demand Forecasting	**15**

Meaning –Types of Forecasting –Need –Importance –Methods –Durable, Non-Durable goods – Determinants of Demand Forecasting - Forecasting Demand for a New Product.

Unit: IV	Pricing Methods	**15**

Pricing Methods: Marginal Cost Pricing – Full Cost Pricing – Going Rate Pricing – Customary Pricing – Dual Price – Skimming Pricing – Penetration Pricing – Discriminating Pricing Differential Pricing – Peak Load Pricing

Unit: V	Profit Planning	**15**

Profit Planning : Meaning – Types (Normal and Abnormal Profit, Accounting Profit Vs Economic Profit)

Break-Even Analysis: Meaning – Assumptions - Determination of Break-Even-Point- Uses and Limitations.

	Total Lecture Hours	**75 Hrs**

Books for Study:

1. R.Cauvery, Sudhenayak, Girija and Meenakshi, Managerial Economics, S.Chand and Company Ltd, New Delhi, First Revised, 2010.
2. M.John Kennedy, Micro Economics, Himalaya Publishing House, Mumbai, Reprint, 2010.
3. N.Srinivasan, Managerial Economics, Meenakshi Pathippagam, Madurai, Reprint,2015.

Books for References:

1. P.N.Reddy and H.R.Appannaiah, Essentials of Managerial Economics, Himalaya Publishing House, Mumbai,1996.
2. P.N.Chopra, Managerial Economics, Kalyani Publications, New Delhi, 2009.
3. G.S.Gupta, Managerial Economics, Tata McGraw-Hill Publishing House Limited, New Delhi,24th Reprint,2005.

Web Resources:		
Course Outcomes		**K Level**
CO1:	Familiarize with the basic concepts of Business Economics.	**Up to K2**
CO2:	Compare and analyze the Law of Demand and Supply.	**Up to K4**
CO3:	Synthesize the various approaches of Demand Forecasting.	**Up to K3**
CO4:	Analyze Market Morphology and the Price determination.	**Up to K4**
CO5:	Correlate the Cost and Price Functionalities.	**Up to K3**

CO & PO Mapping:

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

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

LESSON PLAN

UNIT	Business Economics	Hrs	Pedagogy
I	**Business Economics**: Meaning – Definition–Nature ,Scope and Uses. Difference between Economics and Business Economics – Objectives of a Modern Business Firm – Role and Responsibilities of Business Economists.	5 5 5	Chalk and Talk, PPT
II	Law of demand –Law of Supply –Criticisms factors Influencing demand and supply – Elasticity of Demand: Meaning – Types Uses – Factors determining Elasticity of Demand.	5 5 5	Chalk and Talk, PPT
III	Meaning –Types of Forecasting –Need. Importance –Methods –Durable, Non-Durable goods. Determinants of Demand Forecasting - Forecasting Demand for a New Product.	5 5 5	Chalk and Talk, PPT
IV	Pricing Methods: Marginal Cost Pricing – Full Cost Pricing – Going Rate Pricing – Customary Pricing – Dual Price – Skimming Pricing – Penetration Pricing – Discriminating Pricing Differential Pricing – Peak Load Pricing	6 9	Chalk and Talk, PPT
V	Profit Planning : Meaning – Types (Normal and Abnormal Profit, Accounting Profit Vs Economic Profit) Break-Even Analysis: Meaning – Assumptions – Determination of Break-Even-Point- Uses and Limitations.	5 10	Assignment

Course Designed by**:**

Dr. J. Devikarani, Assistant Professor **& Dr.S.Vishnusuba,** Assistant Professor

Learning Outcome Based Education & Assessment (LOBE) Formative Examination - Blue Print Articulation Mapping – K Levels with Course Outcomes (COs)								
Internal	**Cos**	**K Level**	**Section A**		**Section B**		**Section C Either or Choice**	**Section D Open Choice**
			MCQs		**Short Answers**			
			No. of. Questions	**K - Level**	**No. of. Questions**	**K - Level**		
CI AI	**CO1**	**Up to K2**	**2**	**K1,K2**	**2**	**K1**	**2**	**1**
	CO2	**Up to K4**	**2**	**K1,K2**	**1**	**K2**	**2**	**1**
CI AII	**CO3**	**Up to K3**	**2**	**K1,K2**	**2**	**K1**	**2**	**1**
	CO4	**Up to K4**	**2**	**K1,K2**	**1**	**K2**	**2**	**1**
Question Pattern CIA I & II		No. of Questions to be asked	**4**		**3**		**4**	**2**
		No. of Questions to be answered	**4**		**3**		**2**	**1**
		Marks for each question	**1**		**2**		**5**	**10**
		Total Marks for each section	**4**		**6**		**10**	**20**

Distribution of Marks with K Level CIA I & CIA II								
	K Level	**Section A (Multiple Choice Questions)**	**Section B (Short Answer Questions)**	**Section C (Either / Or Choice)**	**Section D (Open Choice)**	**Total Marks**	**% of (Marks without choice)**	**Consolidate of %**
CIA I	**K1**	**2**	**4**	**-**	**-**	**6**	**12**	**60**
	K2	**2**	**2**	**10**	**10**	**24**	**48**	
	K3	**-**	**-**	**10**	**10**	**20**	**40**	**40**
	K4	**-**	**-**	**-**	**-**	**-**	**-**	
	Marks	**4**	**6**	**20**	**20**	**50**	**100**	**100**
CIA II	**K1**	**2**	**2**			**4**	**8**	**40**
	K2	**2**	**4**	**10**		**16**	**32**	
	K3			**10**	**10**	**20**	**40**	**40**
	K4				**10**	**10**	**20**	**20**
	Marks	**4**	**6**	**20**	**20**	**50**	**100**	**100**

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Distribution of Marks with K Level							
K Level	**Section A (Multiple Choice Questions)**	**Section B (Short Answer Questions)**	**Section C (Either/ or Choice)**	**Section D (Open Choice)**	**Total Marks**	**% of (Marks without choice)**	**Consolidated %**
K1	5	2	10		17	14.16	43
K2	5	8		10	23	19.16	
K3			40	20	60	50	50
K4				20	20	16.66	17
Marks	10	10	50	50	120	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.							

Summative Examinations - Question Paper – Format

Section A (Multiple Choice Questions) **Answer All Questions**			**(10x1=10 marks)**
Q.No	**CO**	**K Level**	**Questions**
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
Section B (Short Answers) **Answer All Questions**			**(5x2=10 marks)**
Q.No	**CO**	**K Level**	**Questions**
11	CO1	K1	
12	CO2	K1	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
Section C (Either/Or Type) **Answer All Questions**			**(5 x 5 = 25 marks)**
Q.No	**CO**	**K Level**	**Questions**
16) a	CO1	K2	
16) b	CO1	K2	
17) a	CO2	K3	
17) b	CO2	K3	
18) a	CO3	K3	
18) b	CO3	K3	
19) a	CO4	K3	
19) b	CO4	K3	
20) a	CO5	K3	
20) b	CO5	K3	
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels			
Section D (Open Choice) **Answer Any Three questions**			**(3x10=30 marks)**
Q.No	**CO**	**K Level**	**Questions**
21	**CO1**	**K2**	
22	**CO2**	**K4**	
23	**CO3**	**K3**	
24	**CO4**	**K4**	
25	**CO5**	**K3**	

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

Course Name	**ACCOUNTING SOFTWARE (PRACTICAL)**			
Course Code	**21UCCSP1**	**L**	**P**	**C**
Category	**Skill Based**	**-**	**2**	**2**

Nature of course:	EMPLOYABILITY	**SKILL ORIENTED**	✓	ENTREPRENEURSHIP

Course Objectives:

1. To provide basic knowledge of computerized accounting to deserving students under self – learning mode.
2. To know the preparation of budget and vouchers
3. To process purchase orders, sales order and salary payment
4. To prepare the final accounts with GST
5. To calculate various interest rates and to prepare financial reports

Unit: I	**Interface and Company Management**	**6**

Introduction to Tally ERP9 - Creating a Company – Altering and Deleting Company – Data Security: - Multi Language, Export, Import, Backup and Restore: - Ledgers - Creation Single and multiple - Group – Altering – Deleting.

Unit: II	**Vouchers**	**6**

Voucher Types - Day Book: Day Book Reports - Altering and Deleting Transactions, Cheque Printing: CTS Cheque Printing System, Masters : Inventory: Understanding Inventory - Integrating Accounts and Inventory - Stock Group - Godown and Locations - Stock Category - Units of Measure - Stock Items - Manual Stock Valuation without Inventory

Unit: III	**Purchase Order Processing**	**6**

Purchase Order Process - Sales Order Processing- Debit and Credit Notes, Bank Reconciliation- Manufacturing Vouchers: Bills of Materials - Job Costing, Tax Deducted at Source (TDS): Introduction - Creating - Payment - Tax Reports and Forms, Payroll Accounting.

Unit: IV	**Goods and Services Tax (GST)**	**6**

Activating Tally in GST – Introduction - GST Taxes & Invoices - Creating GST Masters in Tally.

Unit: V	**Interest Calculations (Auto Mode)**	**6**

Interest Calculations-Point of Sales- Budgets and Controls: Budget Masters and Configurations - Budget Reporting and Analysis- Cost Centers and Cost Categories: Purchase and Sales Reporting- Analyzing Debit and Credit Note - Overdue Payables and Receivables - Outstanding Reports and Printing, Stock Analysis and Reports – Financial Reports- Printing Reports -Miscellaneous- Duplicating Entries - Split Company Data - Merge Tally Companies, Shortcut Keys.

	Total Hours	**30**

Note: Ratio of Internal and External will be 40% and 60% respectively (100% Practical)

Books for study:

Dr. P. Rizwan Ahmed, Tally ERP 9, Margham Publications, 2016 .

Books for Reference:

1. Dr. Namrata Agrawal (2017), *Tally 9*, Dream Tech Press, New Delhi
2. S. Palanivel (2008), *Tally – Accounting Software*, Margham Publications, Chennai (Reprint

2019)
Web Resources:
1. Functionality of Tally - **https://youtu.be/JP-Xc8zDNLE** 2. Recording transactions in tally- **https://youtu.be/slcOukcoEwg** 3. Processing transactions in Tally - **https://youtu.be/yGhngWKxHUI** 4. Practical Lab - **https://youtu.be/Nmaw_pjwVjU** **5.** Accounting as Information System - **https://youtu.be/DfkpWUKjeRg** Video Source: National Digital Library of India

COURSE OUTCOMES		**K Level**
After the completion of the course the student will be able to,		
CO1	Prepare company name & various ledgers, individual & group wise and configure bills and vouchers Create and group various activities of accounting through TALLY	**Up to K2**
CO2	Prepare day books reports and master in stock entry and the inventory reports	**Up to K3**
CO3	Handle the Posting the vouchers through accounting package independently processing of purchase orders, sales order and salary payment	**Up to K4**
CO4	Demonstrate and activate GST in preparation of accounting	**Up to K3**
CO5	Do various interest rate calculations, reports and budgets	**Up to K2**

CO & PO Mapping:

COS	PO 1	PO 2	PO 3	PO 4	PO 5	PO6
CO 1	3	2	3	2	2	3
CO 2	3	3	3	2	2	2
CO 3	3	2	3	3	3	3
CO 4	3	2	3	3	3	3
CO 5	3	2	2	2	2	3

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

LESSON PLAN

UNIT	Accounting Software	Hrs	Mode
I	Interface and Company Management: Introduction to Tally ERP9 - Creating a Company, Altering and Deleting Company – Data Security - Multi Language, Export, Import, Backup and Restore - Ledgers- Creation- Single and multiple - Group – Altering – Deleting.	6	Chalk & Talk, PPT, Hands on Training, Lab Classes
II	Vouchers Kinds of Vouchers – Inventory, Stock Group - Godown and Locations - Stock Category - Units of Measure - Stock Items	6	Chalk & Talk, PPT, Hands on Training, Lab Classes
III	Purchase Order Processing Purchase Order Process - Sales Order Processing- Debit and Credit Notes, Bank Reconciliation-Manufacturing Vouchers: Bills of Materials - Job Costing, Tax Deducted at Source (TDS): Introduction TDS- Creating- Payment - Tax Reports and Forms, Payroll Accounting.	6	Chalk & Talk, PPT, Hands on Training, Lab Classes
IV	Goods and Services Tax (GST) Activating Tally in GST – Introduction - GST Taxes & Invoices – Creating GST Masters in Tally, Purchase Voucher with GST: Updating GST Number for Suppliers -Intra-State Purchase Entry in GST (SGST+CGST+IGST) - GST Purchase Entry for Unregistered Dealer in Tally - Reverse Charge Mechanism Entry for GST in Tally, Sales Voucher with GST: Updating GST Number for Suppliers - Intra-State Sales Entry in GST (SGST + CGST) - Inter-State Sales Entry in GST (IGST) - Printing GST Sales Invoice from Tally ERP9 Software, GST Reports and Returns.	6	Chalk & Talk, PPT, Hands on Training, Lab Classes, Case Lets
V	Interest Calculations (Auto Mode) Interest Calculations (Auto Mode) and Budgeting & Reporting Interest Calculations-Point of Sales, Budgets and Controls: Budget Masters and Configurations Budget Reporting and Analysis, Cost Centres and Cost Categories: Purchase and Sales Reporting- Analyzing Debit and Credit Note Overdue Payables and Receivables - Outstanding Reports and Printing, Stock Analysis and Reports - Financial Reports- Printing Reports -Miscellaneous- Duplicating Entries - Split Company Data - Merge Tally Companies, Shortcut Keys.	6	Chalk & Talk, PPT, Hands on Training, Lab Classes, Assignment

Course Designed by:

Dr. R. Kajapriya, Assistant Professor **& Dr. V. Sureshbabu**, Assistant Professor


SECOND SEMESTER

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

Course Name	செயலர் பணிமுறைகள்				
Course Code	**21UCCG21**		**L**	**P**	**C**
Category	**Part I**		5	-	3
Nature of course:	**EMPLOYABILITY**	✓	SKILL ORIENTED	ENTREPRENEURSHIP	

Course Objectives:

1. To provide the learners an insight about Company Secretarial Practices.
2. To make the learners understand the role of Company Secretary towards Company's statutory provisions, rules and regulations.
3. To make the learners understand the various aspects of Company Management, meetings and reports.
4. To know the various levels and responsibilities of secretaries
5. To understand the execution of company dissolution.

		Hrs
Unit: I	**நிறுமம் மற்றும் நிறுமச்செயலர்**	**15**

நிறுமம் - இலக்கணம் - வகைகள் - நன்மைகள் மற்றும் தீமைகள். நிறுமச் செயலர் - இலக்கணம் - தகுதிநிலை-நியமனம் - நீக்கம் - உரிமைகள்-கடமைகள்-பொறுப்புகள்.

Unit: II	**நிறுமத்தைதோற்றுவித்தலும் நியமச் செயலரும்**	**15**

நியமத்தை–அமைப்பதற்கானமுறைகள் - தோற்றுவித்தல் - பதிவுசெய்தல் - மூலதனம் திரட்டுதல் - தொழிலைத் திரட்டுதல் - தொழிலைத் தொடங்குதல் - நிறுமத்தைத் தோற்றுவித்தல் நிறுமச்யெலரின் கடமைகள் மற்றும் பொறுப்புகள்.

Unit: III	**நிறுமக்கூட்டங்கள் மற்றும் தீர்மானங்கள்**	**15**

- நிறுமக் கூட்டங்கள் - வகைகள் - இயக்குநரவைக் கூட்டம் - பங்தாரர்களின் கூட்டம் - சட்டமுறைக்கூட்டம் - ஆண்டுப் பொதுக்கூட்டம் நடத்தும் முறையில் செயலரின் பங்கு - கூட்டத்தலைவர் - நிகழ்ச்சி நிரல் -குறைவெண்-பதிலாள்தீர்மானங்கள் வகைகள் நிறைவேற்றும் விதம்-நிகழ்ச்சிக் - குறிப்பு ஆவணங்கள் மற்றும் அறிக்கைகள் தயார் செய்தல் - செயலரின் கடமைகள்.

Unit: IV	**நிறுமமேலாண்மையும் நிர்வாகமும்** -	**15**

இயக்குநர்கள் அவை - இயக்குநர்கள் நியமனம் - இயக்குநர் உரிமைகள் அதிகாரங்கள் மற்றும் கடமைகள் தனிக்கையாளர் - கணக்காளர் - சட்டஆலோசகர் - தகுதிகள் - நியமனம் - நீக்கம் - அதிகாரங்கள் - கடமைகள் மற்றும் பொறுப்புகள் - செயலரின் கடமைகள்

Unit: V	**நிறுமக்கலைப்பு**	**15**

–நிறுமக் கலைப்பு–பொருள் - நிறுமக் கலைப்புமுறைகள் - நிறுமக் கலைப்புமுறையின் படிநிலைகள் - கலைப்பாளர் - அதிகாரங்கள் - கடமைகள் - நிறுமக் கலைப்பும் நிறுமம் மூடப்படுதலும் - செயலரின் கடமைகள்.

	Total Hours	**75**

Books for study:

1.முனைவர்.எஸ்.பீர்முகமது மற்றும் முனைவர்.எஸ்.ஏ.என்.ஹாகலி இப்ராகிம் "செயலர் பணிமுறை"இ பாஸ் பப்ளிகேசன்ஸ்

Books for Reference:

1. முனைவர்.ராதா“செயலாளர் பணிமுறை”பிரசன்னா பப்ளிசர்ஸ்
2. ராமலிங்கம் மற்றும் மனோகரன், “செயலர் பணிமுறை”,மெரிப் இந்தியா பப்ளிகேசன்ஸ்

Web Resources:

https://onlinecourses.swayam2.ac.in/cec19_mg35/preview
https://nios.ac.in/departmentsunits/vocational-education/stand-alone-courses/secretarial-practice.aspx

Course Outcomes		**K Level**
After the completion of the course students will be able to		
CO1	Understand the legal framework of the company secretary.	**Up to K2**
CO2	Gain the knowledge towards responsibilities of Secretary in formation of company.	**Up to K3**
CO3	Apply operational efficiency and conduct of company meeting.	**Up to K4**
CO4	Recognize the role of Secretaries related to the top level management.	**Up to K3**
CO5	Understand the role of company towards liquidation of company.	**Up to K3**

CO & PO Mapping:

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

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

LESSON PLAN

UNIT	செயலர் பணிமுறைகள்	Hrs	Mode
I	நிறுமம் - வகைகள் - நிறுமச் செயலர் - இலக்கணம் - தகுதிநிலை-நியமனம் - நீக்கம் - உரிமைகள்- கடமைகள் - பொறுப்புகள்.	15	L / PPT / Chalk and Talk
II	நிறுமத்தை தோற்றுவித்தலும் அமைப்பதற்கான முறைகள் - பதிவுசெய்தல் - மூலதனம் திரட்டுதல் - தொழிலைத் தொடங்குதல் - நிறுமச்யெலரின் கடமைகள் மற்றும் பொறுப்புகள்.	15	L / PPT
III	நிறுமக்கூட்டங்ள் - பங்குரர்களின் கூட்டம் - சட்டமுறைக்கூட்டம் - ஆண்டுப் பொதுக்கூட்டம் நடத்தும் முறையில் செயலரின் பங்கு - கூட்டத்தலைவர் - பதிலாள் தீர்மாணங்கள் குறிப்பு ஆவணங்கள் மற்றும் அறிக்கைகள் தயார் செய்தல்.	15	L / PPT
IV	நிறுமமோலாண்மையும் நிர்வாகமும் - இயக்குநர்கள் அவை - இயக்கநர்கள் - உரிமைகள் அதிகாரங்கள் மற்றம் கடமைகள் தனிக்கையாளர் - கணக்காளர் - சட்டஆலோசகர் - தகுதிகள் - நியமனம் - நீக்கம் - அதிகாரங்கள் - கடமைகள் மற்றும் பொறுப்புகள் - செலரின் கடமைகள்	15	L / PPT
V	நிறுமக்கலைப்பு–கலைப்புமுறைகள் - நிறுமக் - அதிகாரங்கள் - கடமைகள் - நிறுமக் கலைப்பும் நிறுமம் மூடப்படுதலும்	15	L / PPT / Chalk and Talk

Course Designed By:

Dr. R. Ratheka, Assistant Professor & **Dr. V. Devika**, Assistant Professor

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

***Note:** It is the decision of the course teacher to ask 2 Questions in any unit under section-B (short answer questions)

Distribution of Marks with K Level CIA I & CIA II								
	K Level	**Section A (Multiple Choice Questions)**	**Section B (Short Answer Questions)**	**Section C (Either / Or Choice)**	**Section D (Open Choice)**	**Total Marks**	**% of (Marks without choice)**	**Consolidate of %**
CIA I	**K1**	2	-	-	-	2	4	60
	K2	2	6	10	10	28	56	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	-	0	0	0
	Marks	4	6	20	20	50	100	100
CIA II	**K1**	2	-	-	-	2	4	40
	K2	2	6	10	-	18	36	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Summative Examinations - Distribution of Marks with K Level							
K Level	**Section A (Multiple Choice Questions)**	**Section B (Short Answer Questions)**	**Section C (Either/ or Choice)**	**Section D (Open Choice)**	**Total Marks**	**% of (Marks without choice)**	**Consolidated %**
K1	5	-	-	-	5	4.16	**42**
K2	5	5	4	1	45	37.5	
K3	-	-	6	3	60	50	**50**
K4	-	-	-	1	10	8.33	**8**
Marks	**10**	**10**	**50**	**50**	**120**	**100**	**100**
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.							

Summative Examinations - Question Paper – Format

Section A (Multiple Choice Questions) **Answer All Questions**			**(10x1=10 marks)**
Q. No	**CO**	**K Level**	**Questions**
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
Section B (Short Answers) **Answer All Questions**			**(5x2=10 marks)**
Q. No	**CO**	**K Level**	**Questions**
11	CO1	K2	
12	CO2	K2	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
Section C (Either/Or Type) **Answer All Questions**			**(5 x 5 = 25 marks)**
Q. No	**CO**	**K Level**	**Questions**
16) a	CO1	K2	
16) b	CO1	K2	
17) a	CO2	K3	
17) b	CO2	K3	
18) a	CO3	K3	
18) b	CO3	K3	
19) a	CO4	K2	
19) b	CO4	K2	
20) a	CO5	K3	
20) b	CO5	K3	
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels			
Section D (Open Choice) **Answer Any Three questions**			**(3x10=30 marks)**
Q. No	**CO**	**K Level**	**Questions**
21	CO1	K2	
22	CO2	K3	
23	CO3	K4	
24	CO4	K3	
25	CO5	K3	

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

Course Name	**Financial Accounting**			
Course Code	**21UCCC21**	**L**	**P**	**C**
Category	**Core-3**	**5**	**-**	4

Nature of course:	EMPLOYABILITY	✓	SKILL ORIENTED	ENTREPRENEURSHIP

Course Objectives:

1. Understand the nuances of consignment accounting perspective.
2. Understand the nuances of joint venture from accounting perspective.
3. Prepare the branch accounts and departmental accounts
4. Ascertain profit or loss for the concerns adopting single entry book keeping system.
5. Prepare income and expenditure accounts and balance sheets of non-trading concerns.

Unit: I	**Consignment Accounts**	**15**

Meaning of Consignment – Invoicing goods at cost price – Proforma invoice price –valuation of unsold stock – Loss of Stock – Accounting treatment of Normal Loss and Abnormal Loss**.**

Unit: II	**Joint Venture**	**15**

Meaning –partnership vs Joint Venture –Difference between joint venture and partnership When a separate set of books is kept –when a separate books is not kept.

Unit: III	**Branch Accounts and Departmental Accounts**	**15**

Meaning –Objectives- Types of Branches – Branch not keeping full system of accounting – Branch keeping full system of accounting (Excluding foreign branches)- **Departmental Accounts** – - Meaning –Objectives-Need for Departmental Accounting- Allocation of expenses.

Unit: IV	**Accounts from Incomplete Records**	**15**

Meaning –Definition- Salient Features-Limitations-Difference between double entry and single entry system-Methods of ascertainment of profit: Net worth method – Conversion method**.**

Unit: V	**Accounts of Not for Profit Organizations**	**15**

Introduction –Final accounts of Not for Profit Organization –Receipts and Payments-Income and Expenditure Account and Balance Sheet.

	Total Hours	**75**

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

Books for Study:

1. T.S.Reddy and A.Murthy, "Corporate Accounting", Margham Publications, Chennai, 2018.
2. S.P.Jain and K.L. Narang, "Advanced Accountancy-II", Kalyani Publishers, New Delhi, 2014.

Books for Reference:

1. R.L.Gupta and M. Radaswamy, "Corporate Accounting", Sultan Chand Publisher, Kolkatta,2013
2. M.A.Arulanandam& K.S. Raman, "Advanced Accountancy" Vol-I, Sixth Edition, 2015, Himalaya Publishing House, Mumbai.
3. S. N. Maheshwari& Suneel K Maheshwari, "Financial Accounting", Fifth Edition, 2012, Vikas Publishing House.
4. R.S.N. Pillai, Bagavathi & S. Uma, "Fundamentals of Advanced Accountancy", Third Edition, 2015, S. Chand, New Delhi.

COURSE OUTCOME		K Level
After the completion of the course the student will be able to,		
CO1	Gain working knowledge of consignment	**Up to K3**
CO2	Solve the problems related to joint venture	**Up to K3**
CO3	Prepare Branch and Departmental accounts	**Up to K4**
CO4	Prepare the incomplete records	**Up to K4**
CO5	Develop the final accounts of non-trading concerns	**Up to K4**

CO & PO Mapping:

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

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

LESSON PLAN

UNIT	Financial Accounting	Hrs	Mode
I	**Consignment Accounts -** Meaning of Consignment – Invoicing goods at cost price – Proforma invoice price –valuation of unsold stock – Loss of Stock – Accounting treatment of Normal Loss and Abnormal Loss**.**	**15**	**L / PPT / Chalk and Talk**
II	**Joint Venture -** Meaning –partnership vs Joint Venture – Difference between joint venture and partnership When a separate set of books is kept –when a separate books is not kept.	**15**	**L / Chalk and Talk**
III	**Branch Accounts and Departmental Accounts -** Meaning – Objectives- Types of Branches – Branch not keeping full system of accounting – Branch keeping full system of accounting (Excluding foreign branches)- **Departmental Accounts** – -Meaning – Objectives-Need for Departmental Accounting- Allocation of expenses.	**15**	**L / PPT/ Chalk and Talk**
IV	**Accounts from Incomplete Records -** Meaning –Definition-Salient Features-Limitations-Difference between double entry and single entry system-Methods of ascertainment of profit: Net worth method – Conversion method**.**	**15**	**L / Chalk and Talk /PPT**
V	**Accounts of Not for Profit Organizations -** Introduction –Final accounts of Not for Profit Organization –Receipts and Payments-Income and Expenditure Account and Balance Sheet.	**15**	**Chalk and Talk**

Course Designed By:

Dr. V. Suresh Babu, Assistant Professor & **Dr.R.Arputharaj**, Assistant Professor

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

***Note:** It is the decision of the course teacher to ask 2 Questions in any unit under section-B (short answer questions)

Distribution of Marks with K Level CIA I & CIA II								
	K Level	**Section A (Multiple Choice Questions)**	**Section B (Short Answer Questions)**	**Section C (Either / Or Choice)**	**Section D (Open Choice)**	**Total Marks**	**% of (Marks without choice)**	**Consolidate of %**
CIA I	**K1**	2	-	-	-	2	4	60
	K2	2	6	10	10	28	56	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	-	0	0	0
	Marks	4	6	20	20	50	100	100
CIA II	**K1**	2	-	-	-	2	4	40
	K2	2	6	10	-	18	36	
	K3	-	-	10	-	10	20	20
	K4	-	-	-	20	20	40	40
	Marks	4	6	20	20	50	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Summative Examinations - Distribution of Marks with K Level							
K Level	**Section A (Multiple Choice Questions)**	**Section B (Short Answer Questions)**	**Section C (Either/ or Choice)**	**Section D (Open Choice)**	**Total Marks**	**% of (Marks without choice)**	**Consolidated %**
K1	5	-	-	-	5	4.16	**42**
K2	5	5	4	1	45	37.5	
K3	-	-	6	3	60	50	**50**
K4	-	-	-	1	10	8.33	**8**
Marks	**10**	**10**	**50**	**50**	**120**	**100**	**100**
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.							

Summative Examinations - Question Paper – Format

Section A (Multiple Choice Questions) **Answer All Questions**			**(10x1=10 marks)**
Q. No	**CO**	**K Level**	**Questions**
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
Section B (Short Answers) **Answer All Questions**			**(5x2=10 marks)**
Q. No	**CO**	**K Level**	**Questions**
11	CO1	K2	
12	CO2	K2	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
Section C (Either/Or Type) **Answer All Questions**			**(5 x 5 = 25 marks)**
Q. No	**CO**	**K Level**	**Questions**
16) a	CO1	K2	
16) b	CO1	K2	
17) a	CO2	K3	
17) b	CO2	K3	
18) a	CO3	K3	
18) b	CO3	K3	
19) a	CO4	K3	
19) b	CO4	K3	
20) a	CO5	K2	
20) b	CO5	K2	
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels			
Section D (Open Choice) **Answer Any Three questions**			**(3x10=30 marks)**
Q. No	**CO**	**K Level**	**Questions**
21	CO1	K2	
22	CO2	K3	
23	CO3	K4	
24	CO4	K3	
25	CO5	K3	

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

Course Name	**BUSINESS MATHEMATICS**			
Course Code	**21UCCC22**	**L**	**P**	**C**
Category	**Core -4**	5	-	4

Nature of course:	EMPLOYABILITY	✓	SKILL ORIENTED	ENTREPRENEURSHIP

Course Objectives:

1. To enable the students to learn basic concepts in mathematics.
2. Aims to expose the students on the Applications of Mathematical Techniques in Business.
3. To develop skills in Mathematical tools for solving corporate issues.
4. To apply the formulas & methods in mathematics.
5. To understand the important role of Business Mathematics in all facets of the business world.

Unit: I	**THEORY OF SETS**	**15**

Theory of Sets – Definition – Types of Sets – Set Operations - Laws and Properties of Sets – Union, Intersection, Difference and Complement of Sets – De- Morgan's Law – Venn Diagram – Simple Set Applications – Numbers of Elements in a Finite Set.

Unit: II	**INDICES AND LOGARITHMS**	**15**

Indices – Positive indices - Laws of Indices - Fractional – Operation with Power Function — Miscellaneous Illustrations – Logarithms- Exponential Forms - Laws of Logarithms – Change of Base – Formula – Common Logarithms and Anti Logarithm –Application of Common Logarithm.

Unit: III	**MATRICES**	**15**

Basic Concepts – Definition – Types — Matrix Operations - Determinants - Addition, Subtraction and Multiplication of Matrices – Inverse of Matrix – Solving a system of simultaneous linear equations using matrix inversion technique – Rank of a Matrix.

Unit: IV	**DIFFERENTIAL & INTEGRAL CALCULUS TO BUSINESS**	**15**

Differential Calculus – Differentiation – Sum of Functions (Sum Rule) – Product of Functions (Product Rule) – Quotient Rule – Function of a Function Rule. Finding total and average cost function – Producer Surplus and Consumer Surplus. Integral Calculus – Rules of Integration .(Simple problems only).

Unit: V	**MATHEMATICS OF FINANCE & ANNUITIES**	**15**

Simple Interest and Compound Interest - Effective Rate and Nominal Rate of Interest - Discounting of Bills – True Discount – Banker's Gain- Annuities – Present Value of an Immediate Annuity – Present Value of an Annuity Due – Amount of an Immediate Annuity – Amount of an Annuity Due (Simple problems only).

	Total Hours	**75**

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

Books for Study:

1. Business Mathematics – M.Manoharan and C.Elango, Palani Paramount Publications,2013.
2. Business Mathematics – J.K.Singh, Himalaya Publishing House, 2017.

Books for Reference:

1. Business Mathematics, P.R. Vittal , Margham Publications, Chennai, Revised Edition 2019.

2. Business Mathematics, Sanchetti, D.C and Kapoor, V.K, Sultan Chand Co& Ltd,2014.
3. Business Mathematics and Statistics, P.A.Navaneethan, Jai Publishers, 2010.
4. Introduction to Business Mathematics, Sundaresan and Jayaseelan, Sultan Chand Co& Ltd, New Delhi,2012.

Web Resources

1. **https://www.coursera.org/learn/mathematical-thinking**
2. **https://www.openlearning.com/courses/mathematics-for-business**
3. **https://www.mooc-list.com/tags/business-maths**

COURSE OUTCOME		**K Level**
After completion of the course the student will be able to,		
CO1	Understand the concepts of set theory	**Up To K3**
CO2	Apply the laws of indices and logarithms	**Up To K3**
CO3	Solve problems in matrices	**Up To K3**
CO4	Apply differential and Integral calculus for taking managerial decisions	**Up To K3**
CO5	Examine the appropriate method for calculation of Interest and annuity.	**Up To K4**

CO & PO Mapping:

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

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

LESSON PLAN

UNIT	BUSINESS MATHEMATICS	Hrs	Mode
I	**THEORY OF SETS -** Theory of Sets – Definition – Types of Sets – Set Operations - Laws and Properties of Sets – Union, Intersection, Difference and Complement of Sets.	**15**	**L/Chalk & Talk**
II	**INDICES AND LOGARITHMS - I**ndices – Positive indices - Laws of Indices - Fractional – Operation with Power Function — Miscellaneous Illustrations – Logarithms- Exponential Forms - Laws of Logarithms.	**15**	**L /Chalk & Talk**
III	**MATRICES -** Basic Concepts – Definition – Types — Matrix Operations - Determinants - Addition, Subtraction and Multiplication of Matrices.	**15**	**L /Chalk & Talk**
IV	**DIFFERENTIAL & INTEGRAL CALCULUS TO BUSINESS-** Differential Calculus – Differentiation – Sum of Functions - Product of Functions – Quotient Rule – Function of a Function Rule. Finding total and average cost function – Producer Surplus and Consumer Surplus. Integral Calculus – Rules of Integration – Integration by Substitution.(Simple problems only).	15	**L / Chalk & Talk /PPT**
V	**MATHEMATICS OF FINANCE & ANNUITIES -** Simple Interest and Compound Interest - Effective Rate and Nominal Rate of Interest - Discounting of Bills – True Discount – Banker's Gain- Annuities – Present Value of an Immediate Annuity – Present Value of an Annuity Due.	**15**	**L/ Chalk & Talk /PPT**

Course Designed By:

Dr. K. Bala Sathya, Assistant Professor & **Dr. R. Arputharaj**, Assistant Professor

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

***Note:** It is the decision of the course teacher to ask 2 Questions in any unit under section-B (short answer questions)

Distribution of Marks with K Level CIA I & CIA II								
	K Level	**Section A (Multiple Choice Questions)**	**Section B (Short Answer Questions)**	**Section C (Either / Or Choice)**	**Section D (Open Choice)**	**Total Marks**	**% of (Marks without choice)**	**Consolidate of %**
CIA I	**K1**	2	-	-	-	2	4	60
	K2	2	6	10	10	28	56	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	-	0	0	0
	Marks	4	6	20	20	50	100	100
CIA II	**K1**	2	-	-	-	2	4	40
	K2	2	6	10	-	18	36	
	K3	-	-	10	20	30	60	60
	K4	-	-	-	-	0	0	0
	Marks	4	6	20	20	50	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Summative Examinations - Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	-	-	-	5	4.16	**42**
K2	5	5	4	1	45	37.5	
K3	-	-	6	3	60	50	**50**
K4	-	-	-	1	10	8.33	**8**
Marks	**10**	**10**	**50**	**50**	**120**	**100**	**100**
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.							

Summative Examinations - Question Paper – Format

Section A (Multiple Choice Questions) **Answer All Questions**			**(10x1=10 marks)**
Q. No	**CO**	**K Level**	**Questions**
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
Section B (Short Answers) **Answer All Questions**			**(5x2=10 marks)**
Q. No	**CO**	**K Level**	**Questions**
11	CO1	K2	
12	CO2	K2	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
Section C (Either/Or Type) **Answer All Questions**			**(5 x 5 = 25 marks)**
Q. No	**CO**	**K Level**	**Questions**
16) a	CO1	K2	
16) b	CO1	K2	
17) a	CO2	K3	
17) b	CO2	K3	
18) a	CO3	K3	
18) b	CO3	K3	
19) a	CO4	K2	
19) b	CO4	K2	
20) a	CO5	K3	
20) b	CO5	K3	
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels			
Section D (Open Choice) **Answer Any Three questions**			**(3x10=30 marks)**
Q. No	**CO**	**K Level**	**Questions**
21	CO1	K2	
22	CO2	K3	
23	CO3	K3	
24	CO4	K3	
25	CO5	K4	

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

Course Name	**INDIAN ECONOMY**			
Course Code	**21UECA21**	**L**	**P**	**C**
Category	**Allied**	5	-	4

Nature of course:	EMPLOYABILITY	**SKILL ORIENTED**	✓	ENTREPRENEURSHIP

Course Objectives:

1. To explore the students to understand the concepts and motto of Economic Planning
2. To understand the importance of sectoral growth in Indian Economy.
3. To give a basic knowledge on Industrial development of India.
4. To realize the role of inflation in Indian Economy.
5. To enable the students to assess the direction and composition of India's Foreign Trade.

Unit: I	**Indian Economic Planning**	**15**

Meaning – Objectives –Achievements – Failures of planning in India – Recent Trends in planning process – Planning Commission - NITI Aayog.

Unit: II	**Sectoral Growth of Indian Economy**	**15**

GDP: Meaning – Growth – Trend – Components – Methods of Measuring GDP in India – Structure of GDP – Sectoral Growth (Primary, Secondary and Territorial Sector)

Unit: III	**Indian Industrial Sector**	**15**

Role of Industries in Economic Development – Industrial Policy Reforms; Reservation Policy relating to small scale industries. Competition policy, Sources of industrial finances – MSME Act – MRTP Act – SEZs.

Unit: IV	**Inflation and Indian Economy**	**15**

Inflation: Definition, trends, estimates, consequences and remedies (control): Wholesale Price Index, Consumer Price Index: components and trends.

Unit: V	**India's Foreign Trade and Trade Promotion**	**15**

Salient features of India's foreign trade, importance, composition, direction and organization of trade, recent changes in trade policy, Balance of Payments, Tariff Policy, Exchange Rate, India and WTO requirements.

	Total Lecture Hours	**75 Hrs**

Books for Study:

1. V.K.Puri and S.K.Misra, Indian Economy, Himalaya Publishing House,Mumbai, 2015.
2. Deepashree, Indian Economy, Ane Books Pvt. Ltd, New Delhi, 2011.

Books for References:		
1. Rudra Datt and K.P.M.Sundaram, Indian Economy, S.Chand and Company Ltd, New Delhi, Sixty Seventh,2012. 2. R.C.Agarwal, Economic of Development and Planning, Lakshmi Agarwalnarain, New Delhi,2011.		
Web Resources:		
Course Outcomes		**K Level**
Students able to		
CO1:	Understand the concepts and motto of Economic Planning	**Up to K2**
CO2:	Comprehend the importance of sectoral growth in Indian Economy.	**Up to K3**
CO3:	Gain knowledge on Industrial development of India.	**Up to K3**
CO4:	realize the role of inflation in Indian Economy.	**Up to K4**
CO5:	assess the direction and composition of India's Foreign Trade.	**Up to K4**

CO & PO Mapping:

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

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

LESSON PLAN

UNIT	Dynamics of Indian Economy	Hrs	Pedagogy
I	Meaning – Objectives –Achievements Failures of planning in India – Recent Trends in planning process Planning Commission - NITI Aayog.	5 5 5	Chalk and Talk, PPT
II	GDP: Meaning – Growth – Trend – Components – Methods of Measuring GDP in India Structure of GDP – Sectoral Growth (Primary, Secondary and Territorial Sector)	5 5 5	Chalk and Talk, PPT
III	Role of Industries in Economic Development – Industrial Policy Reforms; Reservation Policy relating to small scale industries. Competition policy, Sources of industrial finances – MSME Act – MRTP Act – SEZs.	5 5 5	Chalk and Talk, PPT
IV	Inflation: Definition, trends, estimates consequences and remedies Wholesale Price Index, Consumer Price Index: components and trends.	5 5 5	Chalk and Talk, PPT
V	Salient features of India's foreign trade, importance, composition direction and organization of trade, recent changes in trade policy, Balance of Payments, Tariff Policy, Exchange Rate, India and WTO requirements.	6 4 5	Assignment

Course Designed by**:**

Dr. J. Devikarani, Assistant Professor **& Dr.S.Palani,** Head and Associate Professor

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

Distribution of Marks with K Level CIA I & CIA II								
	K Level	**Section A (Multiple Choice Questions)**	**Section B (Short Answer Questions)**	**Section C (Either / Or Choice)**	**Section D (Open Choice)**	**Total Marks**	**% of (Marks without choice)**	**Consolidate of %**
CIA I	**K1**	**2**	**4**	**-**	**-**	**6**	**12**	**60**
	K2	**2**	**2**	**10**	**10**	**24**	**48**	
	K3	**-**	**-**	**10**	**10**	**20**	**40**	**40**
	K4	**-**	**-**	**-**	**-**			
	Marks	**4**	**6**	**20**	**20**	**50**	**100**	**100**
CIA II	**K1**	**2**	**2**			**4**	**8**	**40**
	K2	**2**	**4**	**10**	**-**	**16**	**32**	
	K3			**10**	**10**	**20**	**40**	**40**
	K4				**10**	**10**	**20**	**20**
	Marks	**4**	**6**	**20**	**20**	**50**	**100**	**100**

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Distribution of Marks with K Level							
K Level	**Section A (Multiple Choice Questions)**	**Section B (Short Answer Questions)**	**Section C (Either/ or Choice)**	**Section D (Open Choice)**	**Total Marks**	**% of (Marks without choice)**	**Consolidated %**
K1	5	2	10		17	14.16	
K2	5	8	10	10	33	27.5	41.66
K3			20	30	50	41.66	41.66
K4			10	10	20	16.66	16.66
Marks	10	10	50	50	120	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.							

Summative Examinations - Question Paper – Format

Section A (Multiple Choice Questions) **Answer All Questions**			**(10x1=10 marks)**
Q.No	**CO**	**K Level**	**Questions**
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
Section B (Short Answers) **Answer All Questions**			**(5x2=10 marks)**
Q.No	**CO**	**K Level**	**Questions**
11	CO1	K1	
12	CO2	K1	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
Section C (Either/Or Type) **Answer All Questions**			**(5 x 5 = 25 marks)**
Q.No	**CO**	**K Level**	**Questions**
16) a	CO1	K2	
16) b	CO1	K2	
17) a	CO2	K3	
17) b	CO2	K3	
18) a	CO3	K3	
18) b	CO3	K3	
19) a	CO4	K3	
19) b	CO4	K3	
20) a	CO5	K3	
20) b	CO5	K3	
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels			
Section D (Open Choice) **Answer Any Three questions**			**(3x10=30 marks)**
Q.No	**CO**	**K Level**	**Questions**
21	**CO1**	**K2**	
22	CO2	**K3**	
23	CO3	**K3**	
24	CO4	**K4**	
25	CO5	**K4**	

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

Course Name	**COMPUTER APPLICATION IN BUSINESS (Practical)**			
Course Code	**21UCCSP2**	**L**	**P**	**C**
Category	**Skilled Based**	2	-	2

Nature of course:	EMPLOYABILITY	**SKILL ORIENTED**	✓	ENTREPRENEURSHIP

Course Objectives:

1. To learn objective of this course is familiarizing the students with the innovations of information in computer applications in business.
2. To understand the basic computer knowledge and also enable the students to appreciate the practical details of computer.
3. To enable you, the user to create and edit documents.
4. To create and manipulate simple slide shows with outlines and
5. To construct formulas, including the use of built in functions, and relative and absolute references in Ms-Excel.

Unit: I	**Computer Applications**	**6**

Introduction of Computers – Computer Applications – Classification – Programming concepts – Assembly language – High level language – Operating system – Compilers – Assemblers – Packages.

Unit: II	**MS Word**	**6**

Introduction to Word – Creating Word Document – Formatting – Spell Check – Grammar Check – Working with Tables – Saving, Opening and Closing Document – Mail Merge.

Unit: III	**MS Power Point**	**6**

MS Power Point – Creation – Insert Picture – Animation – Creating Multimedia Presentations – Insert Tables and Graphs.

Unit: IV	**MS Excel An Introduction**	**6**

MS Excel – Introduction – Spread Sheet – Entering data in Working sheets – Editing and Formatting Work sheets – Charts – Functions (Statistical Functions and Mathematical Functions)

Unit: V	**Introduction to Internet**	**6**

Introduction to Internet – Browsers – Search Engine – WWW – Internet Protocols – FTP – TELNET – HTTP – E-mail – How to create E-mail – Internet Vs Intranet – Webpage – URL.

	Total Hours	**30**

Books for study:

1. V.Rajaraman and Neeharika Adabala,2015 by PHI Learning Private Limited Delhi., Fundamentals of Computers.
2. Dinesh Maidasani, Learning Computer Fundamentals, MS Office and Internet & Web Technology, Firewall Media, New Delhi.

Books for Reference:

1. Complete reference on MS Office – Deitel & Deitel
2. Computer Application in Business – R Parameswaran, S Chand & Company Ltd.

Web Resources

appl.unipune.ac.in.syllabus
www.computerhope.com
www.wallstreetmojo.com

www.lynda.com www.w3.or		
COURSE OUTCOME		**K Level**
After the completion of the course the student will be able to,		
CO1	Understand the Computer Applications	**Up To K3**
CO2	Work on MS-Word and create Mail Merge.	**Up To K3**
CO3	Develop the Power Point Presentation	**Up To K4**
CO4	Apply Ms – Excel to do statistical and mathematical functions	**Up To K4**
CO5	Use e-mail and Internet.	**Up To K4**

CO & PO Mapping:

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

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

LESSON PLAN

UNIT	COMPUTER APPLICATION IN BUSINESS	Hrs	Mode
I	**Introduction to Computer Applications -** Introduction of Computers – Computer Applications – Classification – Programming concepts – Assembly language – High level language – Operating system – Compilers – Assemblers – Packages.	**6**	**L / PPT / Chalk and Talk**
II	**Ms-Word -** Introduction to Word – Creating Word Document – Formatting – Spell Check – Grammar Check – Working with Tables – Saving, Opening and Closing Document – Mail Merge.	**6**	**L / PPT**
III	**Ms-Power Point -** MS Power Point – Creation – Insert Picture – Animation – Creating Multimedia Presentations.	**6**	**L / PPT**
IV	**Ms-Excel An Introduction -** MS Excel – Introduction – Spread Sheet – Entering data in Working sheets – Editing and Formatting Work sheets – Charts – Functions (Statistical Functions and Mathematical Functions)	**6**	**L / PPT**
V	**Introduction to Internet -** -Introduction to Internet – Browsers – Search Engine – WWW – Internet Protocols – FTP – TELNET – HTTP – E-mail – How to create E-mail – Internet Vs Intranet – Webpage – URL.	**6**	**L / PPT / Chalk and Talk**

Course Designed by:

Dr. V. Devika, Assistant Professor & **Dr.V. Suresh Babu**, Assistant Professor


THIRD SEMESTER

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

Course Name	**SPECIAL ACCOUNTING**			
Course Code	**21UCCC31**	**L**	**P**	**C**
Category	**Core**	**5**	**-**	4
Nature of course:	**EMPLOYABILITY** ✓	SKILL ORIENTED	ENTREPRENEURSHIP	

COURSE OBJECTIVES:

1. To Development the knowledge regarding accounting treatment of Royalty Accounts.
2. To inculcate skills in preparing their application to different practical situations to gain the ability to solve the problems to hire purchases.
3. To assimilate the system of accounting followed in insolvency
4. To accumulate knowledge and accounting skills required for calculating loss of stock and loss of profit
5. To know the accounting skills required for self-balancing ledgers

UNIT: I	**ROYALTY ACCOUNTS**	**15**

Meaning-Deed Rent-Short workings – Surplus-Recoupment of Short workings-Accounting Treatment in the Books of Lessor and Lessee - Sub Lease.

UNIT: II	**HIRE PURCHASE AND INSTALLMENT PURCHASE SYSTEM**	**15**

Hire Purchase System meaning –Features-Distinction between Hire purchase and Installment purchase system-Calculation of Interest- Accounting Treatment in the books of Hire Purchaser and Hire Vendor-Calculation of Cash Price-Default and Repossession (Excluding Hire Purchase Trading Accounts and Stock and Debtor System)- Installment Purchase System

UNIT: III	**INSOLVENCY ACCOUNTS (INDIVIDUAL ONLY)**	**15**

Meaning-Insolvency Act-Preferential Creditors-Difference between Balance Sheet and Statement of Affairs- Preparation of Statement of Affairs and deficiency Account.

UNIT: IV	**FIRE INSURANCE CLAIMS**	**15**

Need for fire insurance –types of fire insurance- Loss of Stock policy – Loss of profit policy – Application of Average Clause

UNIT: V	**SELF-BALANCING SYSTEM**	**15**

Introduction –Debtors Ledger –Creditors Ledger-General Ledger-Procedure of Self-Balancing Ledger-Advantages of self-balancing system-Transfer or Set Off

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

	Total Lecture Hours	**75Hrs**

Books for Study:

1. T.S.Reddy and A.Murthy,Advanced Accountancy, Margam Publications, Chennai, 2020.

Books for References:

1. R.L.Gupta and M.Radaswamy, Advanced Accountancy, Sultan Chand Publisher, Kolkata,2016

2. S.P.Jain and K.L. Narang,Advanced Accountancy, Kalyani Publishers, New Delhi, 2017.
3.M.A.Arulanandam& K.S. Raman,Advanced Accountancy,Vol-I, Sixth Edition, 2016, Himalaya Publishing House, Mumbai.
4.S. N. Maheshwari&Suneel K Maheshwari, Financial Accounting, Fifth Edition, 2019, Vikas Publishing House.
5.R.S.N. Pillai, Bagavathi& S. Uma, Fundamentals of Advanced Accountancy, Third Edition, 2015, S. Chand, New Delhi.

Web Resources:

1. **https://ndl.iitkgp.ac.in/**
2. **https://static.careers360.mobi/media/uploads/froala_editor/files/Hire-Purchase-and-Instalment-Sale-Transactions.pdf**
3. **https://en.wikipedia.org/wiki/Insolvency**
4. **https://www.yourarticlelibrary.com/accounting/fire-insurance/fire-loss-of-stock-average-clause-and-accounting-entries/55091**
5. **https://www.yourarticlelibrary.com/accounting/ledger/self-balancing-ledger-meaning-advantages-and-accounting-entries/72917**

COURSE OUTCOME		**K Level**
CO1:	To enable the students to gain working knowledge of Royalty	**Up to K3**
CO2:	To apply the accounts for Hire Purchase and Installment Purchase System.	**Up to K2**
CO3:	To provide knowledge in accounting for Insolvency.	**Up to K3**
CO4:	To apply the accounts for fire insurance claims.	**Up to K4**
CO5:	To prepare the accounts of self-balancing ledgers.	**Up to K3**

CO & PO Mapping:

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

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

LESSON PLAN

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

Course Designed by:
Dr.V.Suresh Babu, Assistant Professor**& Dr.S.Ganesan,** Associate Professor

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

***Note:** It is the decision of the course teacher to ask 2 Questions in any unit under section-B (short answer questions)

Distribution of Marks with K Level CIA I & CIA II								
	K Level	**Section A (Multiple Choice Questions)**	**Section B (Short Answer Questions)**	**Section C (Either / Or Choice)**	**Section D (Open Choice)**	**Total Marks**	**% of (Marks without choice)**	**Consolidate of %**
CIA I	**K1**	2	-	-	-	2	4	80
	K2	2	6	20	10	38	76	
	K3	-	-	-	10	10	20	20
	K4	-	-	-	-	0	-	-
	Marks	4	6	20	20	50	100	100
CIA II	**K1**	2	-	-	-	2	3.33	33
	K2	2	6	10	-	18	30	
	K3	-	-	-	20	20	50	50
	K4	-	-	10	-	10	16.67	17
	Marks	4	6	20	20	50	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	2	-	-	7	5.83	46
K2	5	8	30	10	48	40	
K3	-	-	20	30	50	41.67	42
K4	-	-	-	10	15	12.5	12
Marks	10	10	50	50	120	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.							

Summative Examinations - Question Paper – Format

Section A (Multiple Choice Questions) **Answer All Questions**			**(10x1=10 marks)**
Q.No	**CO**	**K Level**	**Questions**
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
Section B (Short Answers) **Answer All Questions**			**(5x2=10 marks)**
Q.No	**CO**	**K Level**	**Questions**
11	CO1	K2	
12	CO2	K1	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
Section C (Either/Or Type) **Answer All Questions**			**(5 x 5 = 25 marks)**
Q. No	**CO**	**K Level**	**Questions**
16) a	CO1	K2	
16) b	CO1	K2	
17) a	CO2	K2	
17) b	CO2	K2	
18) a	CO3	K3	
18) b	CO3	K3	
19) a	CO4	K3	
19) b	CO4	K3	
20) a	CO5	K2	
20) b	CO5	K2	
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels			
Section D (Open Choice) **Answer Any Three questions**			**(3x10=30 marks)**
Q.No	**CO**	**K Level**	**Questions**
21	CO1	K3	
22	CO2	K2	
23	CO3	K3	
24	CO4	K4	
25	CO5	K3	

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

Course Name	**INCOME TAX LAW AND PRACTICE–I**			
Course Code	**21UCCC32**	**L**	**P**	**C**
Category	**Core**	5	-	4

Nature of course:	**EMPLOYABILITY**	✓	SKILL ORIENTED	ENTREPRENEURSHIP

Course Objectives:

1. To enable the students to know the provisions of the income tax law.
2. Familiarize the students with the various terminologies in Income Tax Act.
3. Expose students to the provisions of the Income Tax Act 1961
4. Enable the students to understand the different heads of income
5. To provide knowledge to compute the total income

UNIT: I	**INTRODUCTION**	**15**

Income Tax Act, 1961 – Definitions – Income – Assessment – Assessment Year – Previous Year – Person – Assessee – Deemed Income – Residential status – Incidence of tax –Exempted Income u/s 10.

UNIT: II	**INCOME FROM SALARY**	**15**

Meaning – Allowances – Perquisites – Gratuity – Commutation in Gratuity – Pension – Leave encashment – Deduction of salary income.

UNIT: III	**INCOME FROM HOUSE PROPERTY**	**15**

Basic concepts– Exempted House Property income – Gross annual value – Computation of income from let out and Self Occupied House property – Deduction U/S 24.

UNIT: IV	**INCOME FROM BUSINESS OR PROFESSION**	**15**

Definition of Various Heads -Allowable and disallowing items while computing Business and Profession-Deemed profits- Depreciation and other deductions.

UNIT: V	**INCOME FROM CAPITAL GAINS AND OTHER SOURCES**	**15**

Introduction – Long Term and Short Term Capital Gain- Reduction under section 54, 54B, 54EC and 54F - Income from Capital Gains and other sources – General Incomes- specified Income- Gift – Casual Income.

	Total Lecture Hours	**75 Hrs**

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

Books for Study:

1. Gaur and Narang, "Income Tax Law and Practice" Kalyani Publishers, (Current Edition)

Books for References:

2. Dr. VinodK.Singhania, Taxmen's Direct Taxed Law & Practice. Taxmann Publications Pvt. Ltd.,New Delhi, (Current Edition)
3. Dr. A. Murthy, Income Tax Law and Practice - Vijay Nichole Publications,(Current Edition)
4. Dr. T.S. Reddy & Dr. Hariprasad, Income tax law and practice,Margampublications,(Current Edition)
5. Dr. H. C.Mehrotra, "Income Tax Law and Accounts" SahithyaBhavan Publishers, (Current

Edition) 6. R. G. Shaha, Income Tax Law and Practice(Direct Tax) HimalayaPublications,(Current Edition)
Web Resources:
1. https://www.classcentral.com/course/swayam-direct-tax-laws-and-practice-14009 **2. https://onlinecourses.swayam2.ac.in/ugc19_hs27/preview** 3. **https://www.coursera.org/learn/international-taxation**

Course Outcomes		**K Level**
CO1:	To enable the students to know the basic concepts of income tax.	**Up to K4**
CO2:	To make the Students to understand the calculation procedure of income fromsalary and its deductions.	**Up to K4**
CO3:	To enable the students to know the determination of house property income	**Up to K4**
CO4:	To make the students to determination of other three heads (Income from Business and Profession, Capital Gain and Other Sources)	**Up to K4**
CO5:	To enable the students to understand the calculation procedure of total income.	**Up to K4**

CO & PO Mapping:

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

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

LESSON PLAN

Unit	Income Tax Law And Practice-I	Hrs	Pedagogy
I	Introduction	15	Lecture (PPT)
II	Income from salary	15	Lecture (PPT)
III	Income from House Property	15	Lecture (PPT)
IV	Income from Business or Profession	15	Lecture (PPT)
V	Income from Capital Gains and Other Sources	15	Lecture (PPT) & Case Study Discussion

Course Designed by:

Dr. R. Arputharaj, Assistant Professor &**Dr. V. Suresh Babu,** Assistant Professor

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

***Note:** It is the decision of the course teacher to ask 2 Questions in any unit under section-B (short answer questions)

Distribution of Marks with K Level CIA I & CIA II								
	K Level	**Section A (Multiple Choice Questions)**	**Section B (Short Answer Questions)**	**Section C (Either / Or Choice)**	**Section D (Open Choice)**	**Total Marks**	**% of (Marks without choice)**	**Consolidate of %**
CIA I	**K1**	2	4	-	-	6	12	40
	K2	2	2	10	-	14	28	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	10	10	20	20
	Marks	**4**	**2**	**20**	**20**	**50**	**100**	**100**
CIA II	**K1**	2	-	-	-	2	4	40
	K2	2	6	10	-	18	36	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	10	10	20	20
	Marks	**4**	**6**	**20**	**20**	**50**	**100**	**100**

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

Distribution of Marks with K Level

K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	2	-	-	7	5.83	50
K2	5	8	40	-	53	44.16	
K3	-	-	10	10	20	16.67	17
K4	-	-	-	40	40	33.33	33
Marks	10	10	50	50	120	100	100

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

Summative Examinations - Question Paper – Format

Section A (Multiple Choice Questions) **Answer All Questions**			**(10x1=10 marks)**
Q.No	**CO**	**K Level**	**Questions**
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
Section B (Short Answers) **Answer All Questions**			**(5x2=10 marks)**
Q.No	**CO**	**K Level**	**Questions**
11	CO1	K2	
12	CO2	K1	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
Section C (Either/Or Type) **Answer All Questions**			**(5 x 5 = 25 marks)**
Q. No	**CO**	**K Level**	**Questions**
16) a	CO1	K2	
16) b	CO1	K2	
17) a	CO2	K2	
17) b	CO2	K2	
18) a	CO3	K2	
18) b	CO3	K2	
19) a	CO4	K3	
19) b	CO4	K3	
20) a	CO5	K2	
20) b	CO5	K2	
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels			
Section D (Open Choice) **Answer Any Three questions**			**(3x10=30 marks)**
Q.No	**CO**	**K Level**	**Questions**
21	CO1	K3	
22	CO2	K4	
23	CO3	K4	
24	CO4	K4	
25	CO5	K4	

MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)
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Course Name	**FINANCIAL MANAGEMENT**			
Course Code	**21UCCC33**	**L**	**P**	**C**
Category	**Core**	5	-	4

Nature of course:	**EMPLOYABILITY** ✓	SKILL ORIENTED	ENTREPRENEURSHIP	

Course Objectives:

1. To access the various Process of Financial Management Practice
2. To understand the cost of capital in wide aspects.
3. To understand the nature and evaluation of capital budgeting decision
4. To make a decision long term investment proposals by using Pay-back, NPV, IRR and ARR and prepare statement of working capital requirements independently
5. To familiarize the concept of dividend policy and its relevance in corporate

UNIT: I	**INTRODUCTION TO FINANCIAL MANAGEMENT**	**15**

Meaning, objectives and importance of finance – Sources of finance – Functions of financial management – Role of financial manager in financial management

UNIT: II	**COST OF CAPITAL AND CAPITAL STRUCTURE**	**15**

Cost of capital – Cost of Equity Capital – Cost of preference Share Capital – Cost of Debt – Cost Retained Earnings- Weighted Average (or) Composite of Capital (WACC).Capital Structures Planning – Factors Affecting Capital Structures – Determining Debt and Equity Proportion – Theories of Capital Structure — Leverages – Types of Leverages.

UNIT: III	**CAPITAL BUDGETING**	**15**

Capital budgeting – Meaning – Nature – Need – Importance – Capital budgeting process – Kinds of capital investment proposals – Factors affecting capital investment decisions -capital budgeting appraisal methods

UNIT: IV	**WORKING CAPITAL MANAGEMENT**	**15**

Meaning – Types – Components of Working Capital – Working Capital Operating Cycle – Factors Influencing Working Capital – Determinants of Working Capital Requirements

UNIT: V	**DIVIDEND POLICY**	**15**

Meaning -Types – Factors affecting dividend payment – Company law provisions on dividend payment – Various Dividend models (Walter's, Gordon's, M.M. Hypothesis)

	Total Lecture Hours	**75 Hrs**

(60% of marks must be allotted to problem solving questions. 40% of marks must be allotted to Theory questions).

Books for Study:

1. 1. S.N. Maheswari, **Financial Management**, Sultan Chand and Sons, New Delhi,2019

Books for References:

1. Dr.A. Murthy, **Financial Management,** Margham Publication, Chennai, 2018.
2. Khan & Jain, **Financial Management**Text, Problems and Cases, McGraw Hill Publication, New Delhi 2018
3. Prasanna Chandra**, Financial Management**, Tata McGraw-Hill Education, New Delhi .2019
4. S. K. Sharma, Fundamentals **of Financial Management**, Sultan Chand & sons, NewDelhi.2019

Web Resources:

1 https://www.managementstudyguide.com/financial-management.htm#:~:text=Financial%20Management%20means%20planning%2C%20organizing,financial%20resources%20of%20the%20enterprise. **2. https://www.csus.edu/indiv/s/schafferb/133CHAPTER052002.ppt** **3.https://www.accountingnotes.net/financial-management/dividends/dividend-policy-definition-classification-and-concepts/7313**	
Course Outcomes	**K Level**
CO1: Understand the principles and practices of managing theFinance	**Up to K3**
CO2: Acquaint the various approaches in the calculation of earnings per share, leverages and cost of capital	**Up to K3**
CO3: Familiarize the concepts of Capital budgeting and its applications.	**Up to K3**
CO4: Calculate working capital requirements	**Up to K4**
CO5: Gain an insight about dividend policy	**Up to K3**

CO & PO Mapping:

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

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

LESSON PLAN

Unit	Financial Management	Hrs	Pedagogy
I	Introduction to financial Management	15	Lecture (PPT)
II	Cost of Capital and Capital Structure	15	Lecture (PPT)
III	Capital Budgeting	15	Lecture (PPT)
IV	Working Capital Management	15	Lecture (PPT)
V	Dividend Policy	15	Lecture (PPT)

Course Designed by:

Dr. B. Kothai Nachiar, Assistant Professor &**Dr. R. Kajapriya,** Assistant Professor

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

***Note:** It is the decision of the course teacher to ask 2 Questions in any unit under section-B (short answer questions)

Distribution of Marks with K Level CIA I & CIA II								
	K Level	**Section A (Multiple Choice Questions)**	**Section B (Short Answer Questions)**	**Section C (Either / Or Choice)**	**Section D (Open Choice)**	**Total Marks**	**% of (Marks without choice)**	**Consolidate of %**
CI A I	**K1**	2	2	-	-	4	8	**40**
	K2	2	4	10	-	16	32	
	K3	-	-	10	20	30	60	**40**
	K4	-	-	-	-	0	0	**20**
	Marks	**4**	**4**	**20**	**20**	**50**	**100**	**100**
CI A II	**K1**	2	-	-	-	2	4	**40**
	K2	2	6	10	-	18	36	
	K3	-	-	10	10	20	40	**40**
	K4	-	-	-	10	10	20	**20**
	Marks	**4**	**6**	**20**	**20**	**50**	**100**	**100**

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	2	-	-	7	5.83	50
K2	5	8	30	10	53	44.16	
K3	-	-	20	30	50	41.67	42
K4	-	-	-	10	10	8.33	8
Marks	10	10	50	50	120	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.							

Summative Examinations - Question Paper – Format

Section A (Multiple Choice Questions) **Answer All Questions**			**(10x1=10 marks)**
Q.No	**CO**	**K Level**	**Questions**
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
Section B (Short Answers) **Answer All Questions**			**(5x2=10 marks)**
Q.No	**CO**	**K Level**	**Questions**
11	CO1	K2	
12	CO2	K1	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
Section C (Either/Or Type) **Answer All Questions**			**(5 x 5 = 25 marks)**
Q. No	**CO**	**K Level**	**Questions**
16) a	CO1	K2	
16) b	CO1	K2	
17) a	CO2	K2	
17) b	CO2	K2	
18) a	CO3	K3	
18) b	CO3	K3	
19) a	CO4	K3	
19) b	CO4	K3	
20) a	CO5	K2	
20) b	CO5	K2	
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels			
Section D (Open Choice) **Answer Any Three questions**			**(3x10=30 marks)**
Q.No	**CO**	**K Level**	**Questions**
21	CO1	K3	
22	CO2	K2	
23	CO3	K3	
24	CO4	K4	
25	CO5	K3	

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

Course Name	**FUNDAMENTALS OF PROGRAMMING USING C**			
Course Code	**21UCCC34**	**L**	**P**	**C**
Category	**Core**	5	-	4

Nature of course:	**EMPLOYABILITY**	✓	SKILLORIENTED	ENTREPRENEURSHIP

Course Objectives:

1. 1 To impart adequate knowledge on the need of programming languages and problem solving techniques.
2. To develop an in-depth understanding of functional and logical concepts of C Programming.
3. To provide exposure to problem-solving through C programming.
4. To familiarize the basic syntax and semantics of C Language.
5. To develop logics which will facilitate the students to generate programs, applications in C.

UNIT:I	**Overview of C, Constants ,Variables and Data types and Operators and Expressions**	**15**

Overview of C:History of C – Importance of C – Basic Structure of C programs – Programming Style – **Constants ,Variables and Data types**: Character set-C Tokens- Keywords and Identifiers- Constants – Variables - Data types - Declaration of Variables – Assigning Values to Variables- Declaring a Variable as Constant - **Operators and Expressions**: Arithmetic Operators- Relational Operators – Logical Operators - Assignment Operators - Increment and Decrement Operators- Conditional Operator- Bitwise Operators- Special Operators- Arithmetic Expressions- Evaluation of Expressions- Precedence of Arithmetic Operators.

UNIT: II	**Managing I/O Operations, Decision Making And Branching and Decision Making And Looping**	**15**

Managing I/O Operations: Reading a Character - Writing a Character – Formatted Input and Output.

Decision Making And Branching: Decision Making with If Statement –Simple if Statement- The If Else Statement – Nesting of If ….Else Statements –The Else If Ladder – The Switch Statement – The ? : Operator – The Goto Statement.

Decision Making And Looping: The While Statement – The Do Statement – The For Statement – Jumps in Loops.

UNIT :III	**Array, Character Arrays and Strings**	**15**

Array: One - Dimensional Arrays – Declaration of One - Dimensional Arrays - Initialization of One - Dimensional Arrays – Two Dimensional Arrays – Initialization of Two- Dimensional Arrays- Multi -Dimensional Arrays.

Character Arrays and Strings: Declaring and Initializing String Variables – Reading Strings from Terminal - Writing Strings to the Screen –Comparison of Two Strings - String Handling Functions.

UNIT: IV	**User Defined Functions, Structures and Unions**	**15**

User Defined Functions: Need for User –Defined Functions - A Multi – Function Program - Elements of User – Defined Functions- Definition of Functions – Return values and Their Types – Function Calls - Function Declaration – Category of Functions – No Arguments and no Return Values - Arguments but no Return Values - Arguments with Return Values – No Arguments but

Returns a Value - Nesting of Functions – Recursion. **Structures and Unions:** Defining a Structure – Declaring Structure Variables- Accessing Structure Members – Structure Initialization-Copying and Comparing Structure Variables – Arrays of Structures – Arrays within Structures – Structures within Structures – Unions.		
UNIT: V	**Pointers And File Management**	**15**
Pointers: Accessing the Address of a Variable – Declaring Pointer Variable -Initialization of Pointer Variables –Pointers and Arrays – Pointers and Character Strings – Array of Pointers – Pointers as Function arguments. **File Management:** Introduction – Defining and Opening a File- closing a file- Input/ output operations on Files		
	Total Lecture Hours	**75Hrs**
Books for Study:		
1. 1. E.Balagurusamy, Programming in ANSI C, Eighth Edition, Tata McGraw Hill Education (India) Private Limited, Chennai, Tamil Nadu, 2020		
Books for References:		
1. Byron Gottfried, Programming with C, Tata McGraw Hill, New Delhi, 2011. 2. YashavantKanethkar , Let us C, BPB Publications, New Delhi , Jan 2010.		
Web Resources:		
1. https://www.cprogramming.com/tutorial/c-tutorial.html **2. https://www.guru99.com/c-programming-language.html** **3. https://www.freecodecamp.org/news/the-c-beginners-handbook/**		

Course Outcomes		**K Level**
CO1:	Demonstrate an understanding of computer programming language concepts.	**Up To K3**
CO2:	Apply branching and looping statements.	**Up To K4**
CO3:	Compare the various programming constructs and choose the right one for the task in hand.	**Up To K3**
CO4:	Assess the advantages of using pointers in C.	**Up To K4**
CO5:	Compile and Run C programs using structures and unions.	**Up To K4**

CO & PO Mapping:

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

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

LESSON PLAN

UNIT	AUDITING	Hrs	Pedagogy
I	**Overview of C**:History of C – Importance of C – Basic Structure of C programs – Programming Style – **Constants ,Variables and Data types**: Character set-C Tokens- Keywords and Identifiers- Constants – Variables- Data types – Declaration of Variables – Assigning Values to Variables- Declaring a Variable as Constant- **Operators and Expressions**: Arithmetic Operators- Relational Operators – Logical Operators- Assignment Operators- Increment and Decrement Operators- Conditional Operator- Bitwise Operators- Special Operators- Arithmetic Expressions- Evaluation of Expressions- Precedence of Arithmetic Operators.	**15**	Chalk and Talk/PPT/ Practical Demonstration
II	**Managing I/O Operations:** Reading a Character – Writing a Character – Formatted Input and Output. **Decision Making And Branching:** Decision Making with If Statement –Simple if Statement- The If Else Statement – Nesting of If ….Else Statements –The Else If Ladder – The Switch Statement – The? : Operator – The Goto Statement. **Decision Making And Looping:** The While Statement – The Do Statement – The For Statement – Jumps in Loops.	**15**	Chalk and Talk/PPT/ Practical Demonstration
III	**Array:** One – Dimensional Arrays – Declaration of One – Dimensional Arrays Initialization of One – Dimensional Arrays – Two Dimensional Arrays – Initialization of Two-Dimensional Arrays- Multi –Dimensional Arrays **Character Arrays and Strings:** Declaring and Initializing String Variables – Reading Strings from Terminal – Writing Strings to the Screen –Comparison of Two Strings- String Handling Functions.	**15**	Chalk and Talk/PPT/ Practical Demonstration
IV	**User Defined Functions:** Need for User –Defined Functions- A Multi – Function Program- Elements of User –Defined Functions- Definition of Functions – Return values and Their Types – Function Calls – Function Declaration – Category of Functions – No Arguments and no Return Values- Arguments but no Return Values- Arguments with Return Values – No Arguments but Returns a Value- Nesting of Functions – Recursion. **Structures and Unions:** Defining a Structure – Declaring Structure Variables- Accessing Structure Members – Structure Initialization-Copying and Comparing Structure Variables – Arrays of Structures – Arrays within Structures – Structures within Structures – Unions.	**15**	Chalk and Talk/PPT/ Practical Demonstration
V	**Pointers:** Accessing the Address of a Variable – Declaring Pointer Variable –Initialization of Pointer Variables – Pointers and Arrays – Pointers and Character Strings – Array of Pointers – Pointers as Function arguments. **File Management:** Introduction – Defining and Opening a File- closing a file- Input/ output operations on Files	**15**	Chalk and Talk/PPT/ Practical Demonstration

Course Designed by: Mrs.T.Thivya Sindhu, Assistant Professor

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

Distribution of Marks with K Level CIAI & CIAII								
	K Level	**Section A (Multiple Choice Questions)**	**Section B(Short Answer Questions)**	**Section C(Either /Or Choice)**	**Section D(Open Choice)**	**Total Marks**	**%of (Marks without choice)**	**Consolidate of %**
CIA I	**K1**	2	2	-	-	4	8	60
	K2	2	4	10	10	26	52	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CIA II	**K1**	2	-	-	-	2	4	36
	K2	2	4	10	-	16	32	
	K3	-	2	-	10	12	24	24
	K4	-	-	10	10	20	40	40
	Marks	4	6	20	20	50	100	100

K1-Remembering and recalling facts with specific answers

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

K3-Application oriented - Solving Problems.

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

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

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

Summative Examinations-Distribution of Marks with K Level							
K Level	**Section A(Multiple Choice Questions)**	**Section B(Short Answer Questions)**	**Section C(Either/ or Choice)**	**Section D(Open Choice)**	**Total Marks**	**% of(MarksWithoutchoice)**	**Consolidated %**
K1	5	2	-	-	7	6	50
K2	5	8	20	20	53	44	
K3	-	-	30	20	50	42	42
K4	-	-	-	10	10	8	8
Marks	10	10	50	50	120	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level Of K levels.							

Summative Examinations-Question Paper–Format

Section A (Multiple Choice Questions)
Answer All Questions **(10x1=10marks)**

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

Section B (Short Answers)
Answer All Questions **(5x2=10marks)**

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

Section C (Either/Or Type)
Answer All Questions **(5x5=25marks)**

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

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

Section D (Open Choice)
Answer Any Three questions **(3x10=30marks)**

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

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

Course Name	**FUNDAMENTALS OF PROGRAMMING USING C – LAB**			
Course Code	**21UCCAP1**	L	P	C
Category	**Allied**	-	6	4
Nature of Course:	**EMPLOYABILITY**	SKILORIENTED	ENTREPRENURSHIP	

Course Objectives:

1. To identify tasks in which the numerical techniques learned are applicable and apply them to write programs, and hence use computers effectively to solve the task.
2. To develop the ability to analyze a problem and devise an algorithm to solve it.
3. To teach the students to write programs in C and to solve the problems.
4. To identify solution to a problem and apply control structures and user defined functions for solving the problem.
5. To design modular programs using the concept of functions and arrays.

List of Programs:

1. Simple interest calculation.
2. Find the sum of digits of a given no.
3. Find the biggest from three given numbers.
4. Check a given no is odd or even.
5. Find sum of odd and even numbers from 1 to n.
6. Print all prime numbers between any two given limit.
7. Perform various arithmetic operations using switch case.
8. Generate multiplication table of a number.
9. Find LCM and GCD of two numbers.
10. Find the factors of a number.
11. Binary to Decimal conversion and vice versa.
12. Calculate Depreciation amount after and before few years.
13. Calculate the electricity bill of a customer.
14. Compute the sales tax based on user inputs cost and tax rate or percentage.
    Sales tax=price of item * tax rate

Unit	**Charge/unit**
upto 199	@1.20
200 and above but less than 400	@1.50
400 and above but less than 600	@1.80
600 and above	@2.00

Arrays:

15. Arrange "n" strings in alphabetical order.
16. Counting the number of vowels, consonants, words, digits in a line of text.
17. Reverse a string and check for palindrome.
18. Substring detection, count and removal .
19. Matrix addition/ subtraction/ multiplication.
20. Transpose of a matrix.

Function and Structure:

21. Find GCD of two numbers by recursion.
22. Print Fibonacci series by recursion.
23. Mark list processing – structure and call value technique .
24. EB bill calculation – structure and call by reference technique.

Pointers:

25. Swap two numbers using pointers.

Files:

26. Read name and marks of n students and store them in a file.

COURSE OUTCOME		**K Level**
After the completion of the course the student will be able to,		
CO1	Use the fundamentals of C programming in trivial problem solving.	**Up To K3**
CO2	Enhance skill on problem solving by developing algorithms.	**Up To K3**
CO3	Identify solution to a problem and apply control structures and user defined functions for solving the problem.	**Up To K3**
CO4	Demonstrate the use of strings and string handling functions.	**Up To K3**
CO5	Design programs using pointers and files	**Up To K5**

CO & PO Mapping:

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

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

LESSON PLAN

Exercises	Hrs	Mode
1. Simple interest calculation. **2.** Find the sum of digits of a given no. **3.** Find the biggest from three given numbers. **4.** Check a given no is odd or even. **5.** Find sum of odd and even numbers from 1 to n.	18	Laboratory experiments
6. Print all prime numbers between any two given limit. **7.** Perform various arithmetic operations using switch case. **8.** Generate multiplication table of a number. **9.** Find LCM and GCD of two numbers. **10.** Find the factors of a number.	18	Laboratory experiments
11. Binary to Decimal conversion and vice versa. **12.** Calculate Depreciation amount after and before few years. **13.** Calculate the electricity bill of a customer. **14.** Compute the sales tax based on user inputs cost and tax rate or percentage. Sales tax=price of item * tax rate **Arrays:** **15.** Arrange "n" strings in alphabetical order. **16.** Counting the number of vowels, consonants, words, digits in a line of text. **17.** Reverse a string and check for palindrome.	18	Laboratory experiments
18. Substring detection, count and removal. **19.** Matrix addition/ subtraction/multiplication. **20.** Transpose of a Matrix **21.** Find GCD of two numbers by recursion. **22.** Print Fibonacci series by recursion.	18	Laboratory experiments
23. Mark list processing- Structure and call by value technique. **24.** EB bill calculation- Structure and call by reference technique. 25. Swap two numbers using pointers. 26. Read name and marks of n students and store them in a file.	18	Laboratory experiments

MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)
DEPARTMENT OF COMMERCE WITH CA
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Course Name	**ENTREPRENEURSHIP DEVELOPMENT PROGRAMME**			
Course Code	**21UCCS31**	**L**	**P**	**C**
Category	**Skill Based**	2	-	2

Nature of course:	EMPLOYABILITY		SKILL ORIENTED		**ENTREPRENEURSHIP**	✓

Course Objectives:

1. To enable the students to understand the concept of Entrepreneurship and to learn the professional behavior about Entrepreneurship.
2. To identify significant changes and trends which create new business opportunities
3. To analyze the environment for potential business opportunities.
4. To provide conceptual exposure on converting ideas to an entrepreneurial firms.
5. To acquaint the knowledge about various scope for Women Entrepreneurs

UNIT: I	**ENTREPRENEURSHIP**	**6**

Entrepreneurship – Meaning – Definition – Entrepreneur – Meaning - Definition – Types of Entrepreneurs – Factors affecting Entrepreneurial Growth -Entrepreneurial Motivation - Ethics of an Entrepreneurship - Entrepreneurial Competencies –Challenges to Entrepreneurship-–Social Responsibility in Entrepreneurship.

UNIT: II	**DEVELOPING BUSINESS IDEAS**	**6**

Meaning – Steps in Business Idea - Opportunity Analysis – Ideation Techniques – Ideation Catalysts and Inhibitors – Idea to Opportunity Maps – Evaluation of Idea to Opportunity Maps – Business Model – Functions of a Business Model - Business Modeling– Benefits of Business Modeling - Business Models to Business Plans.

UNIT: III	**PROJECT APPRAISAL AND IMPLEMENTATION**	**6**

Project- Meaning –Content of Project- Identification and Selection – Project Formulation – Project Appraisal – Project Report – Content of the Project Report - Legal, Regulatory and Statutory Body – Clearance Approvals and NOC – Compliance – Financing of Enterprise .

UNIT: IV	**INSTITUTIONAL FINANCE TO ENTREPRENEURS**	**6**

Schemes and Functions of Industries – District Industries Centres (DICs) – Industrial Development Corporation (IDC) – State Financial Corporation (SFCs) – Small Scale Industries Development Corporations (SSIDCs) –Khadi and Village Industries Commission (KVIC) – Technical Consultancy Organization (TCO) – Small Industries Service Institute (SISI) – National Small Industries Corporation (NSIC) – Small Industries Development Bank of India (SIDBI)

UNIT: V	**WOMEN ENTREPRENEUR**	**6**

Meaning – Definition – Role of Women Entrepreneur- Factors influencing Women Entrepreneur, Challenges for Women Entrepreneurs, Growth and Development of women entrepreneurs in India.

	Total Lecture Hours	**30 Hrs**

Books for Study:

1. Dr. S.S. Khanka, Entrepreneurial Development, S.Chand& Co. Ltd., NewDelhi. 2017

Books for References:

1. Weihrich Heinz, Canice Mark V and Koontz Harold, Management – AGlobal Innovative and Entrepreneurial Perspective, Tata McGraw Hill Education Pvt.Ltd., 3rd Edition, 2019.
2. Poornima M. Charantimath, Entrepreneurship Development and Small Business Enterprises,

Pearson, India, 2018.
3. Sangeetha Sharma, Entrepreneurship Development, PHI Learning Pvt. Ltd. 2021
4. Gupta C. B., Srinivasan N P, Entrepreneurial Development, Sultan Chandand Sons. 2020
5. Dr. R. C. Bhatia, Entrepreneurship – Business and Management, Sultan Chand and Sons, 2020

Web Resources:

1. www.ediindia.org, www.internationalentrepreneurship.com
2. www.startupdunia.com,www.yuvaentrepreneurs.com, www.indiastat.com
3. www.entrepreneur.com

Course Outcomes		**K Level**
CO1:	Understand the basic development of entrepreneurship as a profession.	**Up to K2**
CO2:	Describe examples of entrepreneurial business and actual practice, both successful and unsuccessful, and explain the role and significance of entrepreneurship as a career, in the firm, and in society.	**Up to K2**
CO3:	Understand the differences between an entrepreneurial venture and an ongoing business operation.	**Up to K2**
CO4:	Understand the importance and role of ethical, sustainability, innovation and global issues for strategic decision making.	**Up to K2**
CO5:	Identify the scope and opportunities for Women Entrepreneur	**Up to K2**

CO & PO Mapping:

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

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

LESSON PLAN

Unit	Entrepreneurship Development Programme	Hrs	Pedagogy
I	Entrepreneurship	6	Lecture (PPT)
II	Developing Business Ideas	6	Lecture (PPT)
III	Project Appraisal and Implementation	6	Lecture (PPT)
IV	Institutional Finance to Entrepreneurs	6	Lecture (PPT)
V	Women Entrepreneur	6	Lecture (PPT)

Course Designed by:

Dr. V. Geetha, Assistant Professor & **Dr.R.Arputharaj,** Assistant Professor

MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)
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Course Name	**FUNDAMENTALS OF ACCOUNTING**			
Course Code	**21UCCN31**	**L**	**P**	**C**
Category	**Non Major Elective**	2	-	2

Nature of course:	**EMPLOYABILITY**	✓	SKILL ORIENTED	ENTREPRENEURSHIP

Course Objectives:

1. To understand the basic concepts and convention of accounting, accounting system.
2. To know how the accounting entries are posted in books.
3.To familiarize the learner to prepare the financial statement
4. To train the learners to prepare the accounts of trading and non- trading concerns
5. To gain knowledge on the depreciation methods

UNIT: I	**INTRODUCTION**	**5 Hours**

Meaning and definition of Book keeping and accounting – Functions of accounting – Objectives of accounting – Advantages & limitation of accounting – Double entry system of book keeping – Advantages of double entry system – Difference between single entry system and double entry system.

UNIT: II	**JOURNAL**	**5 Hours**

Meaning- Definition - Advantages of Journal- Rules of Accounting– Types of accounts – Passing of Journal Entries

UNIT: III	**LEDGER**	**7 Hours**

Meaning – Advantages – Difference between Journal and ledger – Balancing of accounts in the ledger – Practical exercises for the preparation of ledger.

UNIT: IV	**TRIAL BALANCE**	**6 Hours**

Meaning – Objectives – Distinction between Trial balance and Balance sheet - Preparation of Trial Balance

UNIT: V	**FINAL ACCOUNTS**	**7 Hours**

Meaning of Final accounts – Objectives — Format of trading, profit and loss account and balance sheet. Simple adjustments in final accounts (outstanding, prepaid, depreciation) – Practical problems

	Total Lecture Hours	**30 Hours**

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

Books for Study:

1. S.P. Jain, K.L.Narang, "Financial Accounting", Kalyani Publishers, 2019

Books for References:

1. T.S. Reddy and A. Murthy, "Financial Accounting", Margham Publications, 6th Edition, Reprint 2019
2. T.S.Grewal, "Double Entry Book-Keeping", Sultan Chand & Sons, New Delhi, reprint 2022.
3. Dr. S. M. Shukla, "Fundamentals of Accounting", SahityaBhawan Publications, Agra, 2019

Web Resources:		
1. https://onlinecourses.nptel.ac.in/noc19_mg37/preview 2. https://www.youtube.com/watch?v=P9JIBbZas3w 3. https://onlinecourses.swayam2.ac.in/cec20_mg23/preview		
Course Outcomes		**K Level**
CO1:	Understand the basic Accounting concepts.	**Up to K2**
CO2:	Journalize the Business Transactions	**Up to K2**
CO3:	Know the Various forms of Ledger	**Up to K3**
CO4:	Able to Prepare Trial Balance of a Business	**Up to K4**
CO5:	Proficient in Preparing Final Accounts	**Up to K4**

CO & PO Mappings:

COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	**3**	**3**	**3**	**3**	**2**	**3**
CO 2	**1**	**3**	**3**	**2**	**3**	**3**
CO 3	**3**	**3**	**3**	**3**	**2**	**3**
CO 4	**2**	**1**	**2**	**3**	**3**	**2**
CO5	**3**	**2**	**3**	**2**	**2**	**3**

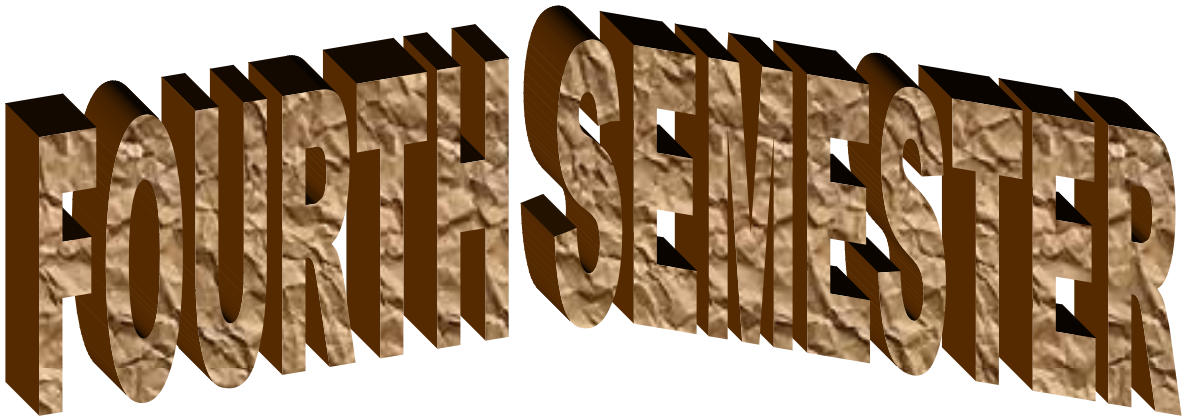
***3 –** Advanced Application; **2 –** Intermediate Development; **1 -** Introductory Level

LESSON PLAN

UNIT	Basics of Accounting	Hrs	Pedagogy
I	Introduction	5	Chalk and Talk
II	Journal	5	Chalk and Talk
III	Ledger	7	Chalk and Talk
IV	Trial Balance	6	Chalk and Talk
V	Final Accounts	7	Chalk and Talk

Course Designed by:

Dr. R. Ratheka, Assistant Professor**& Dr. R. Kajapriya,** Assistant Professor


FOURTH SEMESTER

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

Course Name	**PARTNERSHIP ACCOUNTING**				
Course Code	**21UCCC41**		**L**	**P**	**C**
Category	**Core**		**5**	**-**	4
Nature of Course:	**EMPLOYABILITY**	✓ SKILL ORIENTED	ENTREPRENEURSHIP		

Course Objectives:

1. To gain working knowledge of the principles and procedure of partnership accounting and their application to different practical situations to gain the ability to solve theproblems.
2. To able to calculate and proper the journal entries for the partnership interest, the withdrawal of the partner, and the addition of a partner
3. To get acquainted with the accounting treatments required for admission, retirement and death of partners in partnership firm
4. To understand the accounting procedures involved in the dissolution of firms under different situations.
5. After successful completion of this course, the student should have understood basic accounting framework and also the accounting practice prevailing in partnership firms and other allied aspects.

UNIT: I	**INTRODUCTION TO PARTNERSHIP ACCOUNTS**	**15**

Partnership – Meaning –Partnership Deed–Rules Applicable in the absence of Partnership deed - Profit and Loss Appropriation Account–Fixed Capital Account–Fluctuating capital account–Interest on capital–Interest on drawings.

UNIT: II	**ADMISSION OF A PARTNER**	**15**

Meaning – Calculation of new ratio and sacrificing ratio – Revaluation of assets and liabilities – Treatment of goodwill –Adjustment of Capitals.

UNIT: III	**RETIREMENT AND DEATH OF PARTNER**	**15**

Meaning – Calculation of New ratio and gaining ratio–Retirement - Admission Cum Retirement – Death of a Partner – Treatment of Joint Life Policy

UNIT: IV	**DISSOLUTION OF FIRM**	**15**

Meaning –Modes of dissolution – Insolvency of Partners – Garner Vs Murray – Insolvency of all Partners – Deficiency Accounts – Sale to a Company Piecemeal Distribution of Cash – Proportionate Capital Method and Maximum loss Method.

UNIT: V	**AMALGAMATION OF FIRMS**	**15**

Meaning –Accounting Treatment–Accounting Treatment in the books of old firm - Accounting Treatment in the books of new firm

	Total Lecture Hours	**75**

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

Books for Study:

1. T.S. Reddy and A.Murthy, "***Advanced Accountancy"***, Margham Publications, Chennai, 2020.

Books for References:

1.R.L.Gupta and M.Radhaswamy, "***Corporate Accounting"***, Sultan Chand Publisher, Kolkata, 2020
2. S.P.Jain and K.L. Narang***"Advanced Accountancy ",***Kalyani Publishers, New Delhi, 2020.
3.M.A.Arulanandam& K.S. Raman, "***Advanced Accountancy"***Vol-I, Sixth Edition, 2016, Himalaya

Publishing House, Mumbai.
4.S. N. Maheshwari&Suneel K Maheshwari, ***"Financial Accounting",*** Fifth Edition, 2017, Vikas Publishing House.
5.R.S.N. Pillai, Bagavathi& S. Uma, ***"Fundamentals of Advanced Accountancy",*** Third Edition, 2018, S. Chand, New Delhi.

Web Resources:

1. **https://ndl.iitkgp.ac.in/**
2. **https://en.wikipedia.org/wiki/Partnership_accounting**
3. **https://www.accountingtools.com/articles/partnership-accounting**
4. **https://www.udemy.com/course/partnership-accounting/**

COURSE OUTCOME		**K Level**
CO1:	To enable the students to learn basic concept of partnership accounting	**Up to K3**
CO2:	To be successful completion of this unit the students should have through knowledge in the accounting practice prevailing in admission of partner.	**Up to K2**
CO3:	To provide knowledge in accounting for Retirement of partnership.	**Up to K3**
CO4:	To enable the students to learn partnership dissolution accounting and its allied aspect of accounting.	**Up to K4**
CO5:	To Understand the accounting procedures involved in Amalgamation of firms under different situations.	**Up to K3**

CO & PO Mapping:

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

***3** –Advanced Application; **2** – Intermediate Development; **1** –IntroductoryLevel

LESSON PLAN

UNIT	PARTNERSHIP ACCOUNTING	Hrs	Pedagogy
I	Introduction to Partnership Accounts	15	PPT, Group Discussion, Seminar, Quiz, Assignment and Activity
II	Admission of a Partner	15	
III	Retirement of Partner and Death of Partner	15	
IV	Amalgamation of Firms	15	
V	Dissolution of Firm	15	

Course Designed by:

Dr. V. Suresh Babu, Assistant Professor**& Dr. S. Ganesan,** Associate Professor

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

***Note:** It is the decision of the course teacher to ask 2 Questions in any unit under section-B (short answer questions)

Distribution of Marks with K Level CIA I & CIA II								
	K Level	**Section A (Multiple Choice Questions)**	**Section B (Short Answer Questions)**	**Section C (Either / Or Choice)**	**Section D (Open Choice)**	**Total Marks**	**% of (Marks without choice)**	**Consolidate of %**
CI A I	**K1**	2	4	-	-	6	12	**80**
	K2	2	2	20	10	34	68	
	K3	-	-	-	10	10	20	**20**
	K4	-	-	-	-	0	0	**0**
	Marks	**4**	**2**	**20**	**20**	**50**	**100**	**100**
CI A II	**K1**	2	-	-	-	2	4	**40**
	K2	2	6	10	-	18	36	
	K3	-	-	10	20	30	60	**60**
	K4	-	-	-	-	0	0	**0**
	Marks	**4**	**6**	**20**	**20**	**50**	**100**	**100**

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	2	-	-	7	5.83	50
K2	5	8	30	10	53	44.16	
K3	-	-	20	30	50	41.67	42
K4	-	-	-	10	10	8.33	8
Marks	10	10	50	50	120	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.							

Summative Examinations - Question Paper – Format

Section A (Multiple Choice Questions) **Answer All Questions**			**(10x1=10 marks)**
Q.No	**CO**	**K Level**	**Questions**
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
Section B (Short Answers) **Answer All Questions**			**(5x2=10 marks)**
Q.No	**CO**	**K Level**	**Questions**
11	CO1	K2	
12	CO2	K1	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
Section C (Either/Or Type) **Answer All Questions**			**(5 x 5 = 25 marks)**
Q. No	**CO**	**K Level**	**Questions**
16) a	CO1	K2	
16) b	CO1	K2	
17) a	CO2	K2	
17) b	CO2	K2	
18) a	CO3	K3	
18) b	CO3	K3	
19) a	CO4	K3	
19) b	CO4	K3	
20) a	CO5	K2	
20) b	CO5	K2	
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels			
Section D (Open Choice) **Answer Any Three questions**			**(3x10=30 marks)**
Q. No	**CO**	**K Level**	**Questions**
21	CO1	K3	
22	CO2	K2	
23	CO3	K3	
24	CO4	K4	
25	CO5	K3	

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

Course Name	**INCOME TAX LAW AND PRACTICE-II**			
Course Code	**21UCCC42**	**L**	**P**	**C**
Category	Core	5	-	4

Nature of course:	**EMPLOYABILITY**	✓	SKILL ORIENTED	ENTREPRENEURSHIP

Course Objectives:

1. Enable the students to know gain knowledge on Clubbing of income.
2. Render the students with Assessment of HUF and Companies
3. Expose students to assess tax for Companies & Firms
4. Provide awareness on self-assessment and refund of tax
5. Develop knowledge of Tax Deducted at Source

UNIT: I	**CLUBBING OF INCOME, SET-OFF AND DEDUCTIONS**	**15**

Clubbing of income – Set-off and carry forward of losses – Deductions from gross total income.

UNIT: II	**ASSESSMENT OF INDIVIDUAL AND HUF**	**15**

Assessment of Individual and Hindu Undivided Family.

UNIT: III	**ASSESSMENT OF PARTNERSHIP FIRMS**	**15**

Assessment of Partnership firms (including LLP), Association of persons and joint stock companies.

UNIT: IV	**DEDUCTION AND COLLECTION OF TAX AT SOURCE**	**15**

Deduction and Collection of tax at source – Advance payment – Tax refunds – Consequences of failure to deduct or pay tax – Tax credit certificate – Tax clearance certificate.

UNIT: V	**RETURN OF INCOME AND ASSESSMENT**	**15**

Return of income – Submission of return of income – Return of loss – Belated Return – Self Assessment – Reassessment – Best judgment assessment Ex-party assessment – Rectification of mistakes – Reopening of assessment.

	Total Lecture Hours	**75 Hrs**

(60% of marks must be allotted to problem solving questions, 40% of marks must be allotted to Theory questions).

Books for Study:

1. Gaur V.P., and NarangD.B,**Income Tax Law and Practice**, Kalyani Publishers, New Delhi, (Current Edition).

Books for References:

1. Dr. Vinod K. Singhania, Direct Taxes – Law and Practice, Taxman Publication, New Delhi, (Current Edition).
2. B. B. Lal, Direct Taxes, Konark publisher ltd, New Delhi, (Current Edition).

Web Resources:

1. https://www.classcentral.com/course/swayam-direct-tax-laws-and-practice-14009
2. https://onlinecourses.swayam2.ac.in/ugc19_hs27/preview
3. https://www.coursera.org/learn/international-taxation

Course Outcomes	**K Level**

CO1:	Acquire In-depth knowledge on Clubbing of income	**Up to K3**
CO2:	Familiarize the students with Assessment of HUF and Companies	**Up to K2**
CO3:	Able to assess tax for Companies & Firms	**Up to K3**
CO4:	Impart knowledge of Tax Deducted at Source	**Up to K4**
CO5:	Gain knowledge of self-assessment and refund of tax.	**Up to K3**

CO & PO Mapping:

COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO 1	**2**	**3**	**3**	**2**	**2**	**3**
CO 2	**3**	**3**	**3**	**3**	**2**	**3**
CO 3	**3**	**3**	**3**	**3**	**3**	**2**
CO 4	**3**	**3**	**3**	**3**	**2**	**2**
CO 5	**3**	**2**	**3**	**3**	**3**	**2**

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

LESSON PLAN

Unit	Income Tax Law And Practice – II	Hrs	Pedagogy
I	Clubbing of Income, Set-Off and Carry Forward of Losses	15	Lecture (PPT)
II	Assessment of Individual and Hindu undivided family.	15	Lecture (PPT)
III	Assessment of Partnership firm and Company	15	Lecture (PPT)
IV	Deduction and Collection of tax at source	15	Lecture (PPT)
V	Return of income and Assessment	15	Lecture (PPT)

Course Designed by:

Dr. R. Arputharaj, Assistant Professor &**Dr. V. Suresh Babu,** Assistant Professor

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

***Note:** It is the decision of the course teacher to ask 2 Questions in any unit under section-B (short answer questions)

Distribution of Marks with K Level CIA I & CIA II								
	K Level	**Section A (Multiple Choice Questions)**	**Section B (Short Answer Questions)**	**Section C (Either / Or Choice)**	**Section D (Open Choice)**	**Total Marks**	**% of (Marks without choice)**	**Consolidate of %**
CI A I	**K1**	2	4	-	-	6	12	**80**
	K2	2	2	20	10	34	68	
	K3	-	-	-	10	10	20	**20**
	K4	-	-	-	-	0	0	**0**
	Marks	**4**	**2**	**20**	**20**	**50**	**100**	**100**
CI A II	**K1**	2	-	-	-	2	4	**40**
	K2	2	6	10	-	18	36	
	K3	-	-	10	10	20	40	**40**
	K4	-	-	-	10	10	20	**20**
	Marks	**4**	**6**	**20**	**20**	**50**	**100**	**100**

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	2	-	-	7	5.83	59
K2	5	8	40	10	63	52.5	
K3	-	-	10	30	40	33.33	33
K4	-	-	-	10	10	8.33	08
Marks	10	10	50	50	120	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.							

Summative Examinations - Question Paper – Format

Section A (Multiple Choice Questions) **Answer All Questions**			**(10x1=10 marks)**
Q.No	**CO**	**K Level**	**Questions**
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
Section B (Short Answers) **Answer All Questions**			**(5x2=10 marks)**
Q.No	**CO**	**K Level**	**Questions**
11	CO1	K2	
12	CO2	K1	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
Section C (Either/Or Type) **Answer All Questions**			**(5 x 5 = 25 marks)**
Q. No	**CO**	**K Level**	**Questions**
16) a	CO1	K2	
16) b	CO1	K2	
17) a	CO2	K2	
17) b	CO2	K2	
18) a	CO3	K2	
18) b	CO3	K2	
19) a	CO4	K3	
19) b	CO4	K3	
20) a	CO5	K2	
20) b	CO5	K2	
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels			
Section D (Open Choice) **Answer Any Three questions**			**(3x10=30 marks)**
Q.No	**CO**	**K Level**	**Questions**
21	CO1	K3	
22	CO2	K2	
23	CO3	K3	
24	CO4	K4	
25	CO5	K3	

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

Course Name	**BANKING THEORY LAW AND PRACTICE**			
Course Code	**21UCCC43**	**L**	**P**	**C**
Category	**Core**	5	-	4

Nature of course:	**EMPLOYABILITY**	✓	SKILL ORIENTED	ENTREPRENEURSHIP

Course Objectives:

1. To Familiarize the students with the functions of commercial banks and RBI
2. To develop the skills in crossing and endorsing cheque
3. To familiarize the concept of paying banker and collecting banker
4. To understand the principles of sound lending and modes of creating change.
5. To impart knowledge about various modern services offered by the banker

UNIT: I	**INTRODUCTION TO BANKING**	**15**

Definition – Meaning of Banker and Customer - Relationship between a Banker and a Customer - Special Types of Customers- Minor, Lunatic, Partnership Firm and Joint Stock Company - General Precautions for Opening an Account - Types of Deposits – Current Deposit, Savings Deposit, Fixed Deposit and Recurring Deposit - Functions of Commercial Banks & RBI.

UNIT: II	**NEGOTIABLE INSTRUMENTS**	**15**

Meaning-Features - Cheque – Meaning – Definition - Features – Drawing of a Cheque – Crossing of a Cheque and its Significance - Kinds of Crossing – Endorsement – Meaning – Definition – Kinds of Endorsement – Regularity of Endorsement

UNIT: III	**PAYING AND COLLECTING BANKER**	**15**

Paying Banker: Precautions before Honoring a Cheque - Payment in Due Course – Holder in Due Course - Statutory Protection to a Paying Banker.
Collecting Banker: Holder for Value - Statutory Protection – Duties of a Collecting Banker

UNIT: IV	**LOANS AND ADVANCES**	**15**

Meaning – Types - Principles of Sound Lending – Forms of Advances – Modes of Charging Security – Mortgage, Hypothecation, Pledge and Lien

UNIT: V	**RECENT TRENDS IN BANKING**	**15**

Electronic Banking- Features- Internet Banking versus Traditional banking – Mobile banking – Features – Requirements – Telephone Banking Features – Telephone banking facilities – ATM – Electronic Fund Transfer– Credit cards –Real Time Gross Settlement (RTGS)- NEFT (National Electronic Fund Transfer)-Digital Banking-Green Banking-Virtual Banking

	Total Lecture Hours	**75**

Books for Study:

1. GordenNataraj**, "Banking"** , Himalaya Publishing House, New Delhi 2021

Books for References:

1. S. Gurusamy, "Banking Theory Law and Practice", Vijay Nicole Imprints, 2017
2. B.S Raman, " Theory and Practices of Banking Law", United Publishers, 2018
3. R. N. Chaudhary, Banking Laws, Central Law Publications, 2016
4. MuraliSandSubbakrishna**, "Bank and Credit Management"**, Himalaya Publishing House, New Delhi. Course Outcome: 2015

Web Resources:

1.https://www.technofunc.com/index.php/domain-knowledge/banking-domain/item/what-is-a-bank
2.https://www.investopedia.com/terms/n/negotiableinstrument.asp#:~:text=A%20negotiable%20instrument%20is%20a,future%20date%20or%20on%2Ddemand.
3. https://www.bekonomike.com/en/%C3%87ka-eshte-E-Banking-Inidividet

COURSE OUTCOMES:		K level
CO1:	Gain knowledge on banking concepts and understand the various types of bank accounts	Up to K3
CO2:	Obtain knowledge about crossing and endorsing a cheque	Up to K2
CO3:	Be familiar with the statutory protection to a paying banker and know the duties of collecting banker	Up to K3
CO4:	Understand the principles of sound lending and modes of creating charge	Up to K4
CO5:	Update with the modern trends in banking	Up to K3

CO & PO Mapping:

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

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

LESSON PLAN

UNIT	Banking Theory Law and Practice	Hrs	Pedagogy
I	Introduction to Banking	15	L/PPT
II	Negotiable Instruments	15	L/PPT
III	Statutory Protection of Paying and Collecting banker	15	L/PPT
IV	Loans and Advances	15	L/PPT
V	Recent Trends in Banking	15	L/PPT

Course Designed by:

Dr. B. Kothai Nachiar, Assistant Professor &**Dr. R. Ratheka,** Assistant Professor

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

***Note:** It is the decision of the course teacher to ask 2 Questions in any unit under section-B (short answer questions)

Distribution of Marks with K Level CIA I & CIA II								
	K Level	**Section A (Multiple Choice Questions)**	**Section B (Short Answer Questions)**	**Section C (Either / Or Choice)**	**Section D (Open Choice)**	**Total Marks**	**% of (Marks without choice)**	**Consolidate of %**
CI A I	**K1**	2	4	-	-	6	12	**80**
	K2	2	2	20	10	34	68	
	K3	-	-	-	10	10	20	**20**
	K4	-	-	-	-	0	0	**0**
	Marks	**4**	**2**	**20**	**20**	**50**	**100**	**100**
CI A II	**K1**	2	-	-	-	2	4	**40**
	K2	2	6	10	-	18	36	
	K3	-	-	10	10	20	40	**40**
	K4	-	-	-	10	10	20	**20**
	Marks	**4**	**6**	**20**	**20**	**50**	**100**	**100**

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	2	-	-	7	5.83	50
K2	5	8	30	10	53	44.16	
K3	-	-	20	30	50	41.67	42
K4	-	-	-	10	10	8.33	8
Marks	10	10	50	50	120	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.							

Summative Examinations - Question Paper – Format

Section A (Multiple Choice Questions) **Answer All Questions**			**(10x1=10 marks)**
Q.No	**CO**	**K Level**	**Questions**
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
Section B (Short Answers) **Answer All Questions**			**(5x2=10 marks)**
Q.No	**CO**	**K Level**	**Questions**
11	CO1	K1	
12	CO2	K2	
13	CO3	K2	
14	CO4	K2	
15	CO5	K1	
Section C (Either/Or Type) **Answer All Questions**			**(5 x 5 = 25 marks)**
Q. No	**CO**	**K Level**	**Questions**
16) a	CO1	K2	
16) b	CO1	K2	
17) a	CO2	K2	
17) b	CO2	K2	
18) a	CO3	K3	
18) b	CO3	K3	
19) a	CO4	K3	
19) b	CO4	K3	
20) a	CO5	K2	
20) b	CO5	K2	
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels			
Section D (Open Choice) **Answer Any Three questions**			**(3x10=30 marks)**
Q.No	**CO**	**K Level**	**Questions**
21	CO1	K3	
22	CO2	K2	
23	CO3	K3	
24	CO4	K4	
25	CO5	K3	

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

Course Name	**RELATIONAL DATABASE MANAGEMENT SYSTEM**			
Course Code	**21UCCC44**	**L**	**P**	**C**
Category	**Core**	5	-	4

Nature of course:	**EMPLOYABILITY**	✓	SKILL ORIENTED	ENTREPRENEURSHIP

Course Objectives:

1. Gain Knowledge of DBMS, both in terms of use and implementation/design.
2. Manipulate a database using SQL.
3. Emphasize the importance of normalization in database.
4. Facilitate students in Database Design.
5. Elucidate the basic concepts of a relational database system.

UNIT:I	**Introduction to Data, Information and Information Processing**	**15**

Introduction – Definition-History of information-Quality of information – Information Processing – Information and Enterprise-Integrated Management Information-Information as a Competitive weapon. **Introduction to Database Management Systems:** Why a database?-Characteristics of data in a database-Database management system-Why DBMS-Types of Database Management Systems.

UNIT: II	**Relational Database Management Systems**	**15**

Introduction-RDBMS Terminology: Relational data integrity – Relational data manipulation – Codd's rules
Database Architecture and Data Modeling: Introduction-Conceptual, Physical and Logical Database Models-Database Design.
Entity Relationship (ER) Modeling Introduction-Components of an ER model-ER modeling symbols.

UNIT: III	**Data Normalization**	**15**

Introduction-First Normal form-Second Normal form-Third Normal form-Boyce Codd Normal form-Fourth Normal form-Fifth Normal form-Domain-Key Normal form-Denormalization.

UNIT: IV	**Tables, Views and Indexes**	**15**

Tables – Views – Indexes – Nulls – Queries and Sub queries-Aggregates functions – Joins and Unions.

UNIT: V	**Introduction to PL/SQL**	**15**

PL/SQL blocks – Variables – Data types – Control Structures – Cursor – Exceptions – Triggers – Procedures and Packages.

	Total Lecture Hours	**75 Hours**

Books for Study:

Alexis Leon and Mathews Leon, Database Management Systems, Leon Vikas Publishing, Chennai, 2002.

Books for References:

1. Atul Kahate, Introduction to Database System, Pearson Education Private Ltd, New Delhi, 2006
2. Abraham Silberschatz, Henry K.Forth, S.Sudharasan, Database System Concepts, Tata McGraw Hill Publications, New Delhi, 2006.
3. Instructional Software Research and Development Group, Introduction to Database Systems, Tata

McGraw Hill Publications, New Delhi, 2006	
Web Resources:	
1. https://beginnersbook.com/2015/04/dbms-tutorial/ **2. https://www.geeksforgeeks.org/introduction-of-dbms-database-management-system-set-1/** 3. **https://www.w3schools.in/dbms/**	
COURSE OUTCOME	**K Level**
CO1: Summarize the need for a DBMS.	**Up To K2**
CO2: Create knowledge in database integrity.	**Up To K2**
CO3: Explain the basic concepts of relational data model, entity-relationship model, relational database design, and SQL.	**Up To K3**
CO4: Demonstrate E-R Model for given requirements and convert the same into database tables	**Up To K3**
CO5: Examine the database design by normalization.	**Up To K4**

CO & PO Mapping:-

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

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

LESSON PLAN

UNIT	RELATIONAL DATABASE MANAGEMENT SYSTEM	Hrs	Pedagogy
I	Introduction – Definition-History of information-Quality of information – Information Processing – Information and Enterprise-Integrated Management Information-Information as a Competitive weapon. **Introduction to Database Management Systems:** Why a database?-Characteristics of data in a database-Database management system-Why DBMS-Types of Database Management Systems.	**15**	**L/ PPT**
II	Introduction-RDBMS Terminology: Relational data integrity – Relational data manipulation – Codd's rules **Database Architecture and Data Modeling:** Introduction-Conceptual, Physical and Logical Database Models-Database Design. **Entity Relationship (ER) Modeling** Introduction-Components of an ER model-ER modeling symbols.	**15**	**L/Chalk & Talk**
III	Introduction-First Normal form-Second Normal form-Third Normal form-Boyce Codd Normal form-Fourth Normal form-Fifth Normal form-Domain-Key Normal form-Denormalization.	**15**	**L/ PPT**
IV	Tables – Views – Indexes – Nulls – Queries and Sub queries-Aggregates functions – Joins and Unions.	**15**	**L/Chalk & Talk**
V	**Introduction to PL/SQL:** PL/SQL blocks – Variables – Data types – Control Structures – Cursor – Exceptions – Triggers – Procedures and Packages	**15**	**L/Chalk & Talk**

Course Designed by:

Mrs.P.Rajeswari, Assistant Professor &**Dr. B.Vijayalakshmi**, Assistant Professor

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

Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		Short Answers			
			No. of. Questions	K-Level	No. of. Questions	K-Level		
CIA I	CO1	Up to k3	2	K1,K2	1	K1	2(K2&K2)	1(K3)
	CO2	Up to k4	2	K1,K2	2	K2	2(K3&K3)	1(K4)
CIA II	CO3	Up to k4	2	K1,K2	1	K2	2(K4&K4)	1(K4)
	CO4	Up to k3	2	K1,K2	2	K2	2(K3&K3)	1(K3)

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

Distribution of Marks with K Level CIA I&CIA II

	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	%of (Marks without choice)	Consolidate of %
CIAI	K1	2	2	-	-	4	8	40
	K2	2	4	10	-	16	32	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	10	10	20	20
	K5	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CIAII	K1	2	-	-	-	2	4	20
	K2	2	6	-	-	8	16	
	K3	-	-	10	10	20	40	40
	K4	-	-	10	10	20	40	40
	K5	-	-	-				
	Marks	4	6	20	20	50	100	100

K1- Remembering and recalling facts with specific answers
K2- Basic understanding of facts and stating main ideas with general answers
K3- Application oriented- Solving Problems
K4- Examining, analyzing, presentation and make inferences with evidences
CO5 will be allotted for individual Assignment which carries five marks as part of CIA component.

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

Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	4	-	-	9	8	49
K2	5	4	20	20	49	41	
K3	-	2	30	20	52	43	51
K4	-	-	-	10	10	8	
Marks	10	10	50	50	120	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.							

Summative Examinations – Question Paper – Format

Section A (Multiple Choice Questions)
Answer All Questions **(10x1=10marks)**

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

Section B (Short Answers)
AnswerAllQuestions **(5x2=10marks)**

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

Section C (Either/Or Type)
AnswerAllQuestions **(5 x 5 = 25marks)**

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

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

Section D (Open Choice)
Answer Any Three questions **(3x10=30marks)**

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

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

Course Name	**RELATIONAL DATABASE MANAGEMENT SYSTEM LAB**			
Course Code	**21UCCAP2**	**L**	**P**	**C**
Category	**Allied**	-	6	4

Nature of course:	**EMPLOYABILITY**	✓	SKILL ORIENTED	ENTREPRENURSHIP

Course Objectives:

1. To afford a strong proper foundation in database concepts.
2. Understand the practical applicability of database management system concepts.
3. Describe the basics of SQL and construct queries using SQL.
4. Apply an SQL interface of a multi-user relational DBMS package to develop, maintain, and query a database.
5. Illustrate data definition language (DDL) commands for creating tables and views as well as for modifying and dropping tables.

List of Programs:

1.Using DDL Commands
2.Using DML commands
3.Create a table student mark list having the following fields: name, regno, mark1, mark2, mark3, total, average, result.
a.Insert minimum 10 records
b.Query to find total, avg, result
4.Create a table electricity bill have the following fields: Customer name, customer no, previous meter reading, current meter reading, units consumed, type, amount.
a.Insert minimum 10 records
b.Query to find units consumed
c.Query to find the amount where type=house rs.5 per unit, type=office rs.8 per unit, type=factory rs=12 per unit
5.Create a table simple interest and compound interest
6. Create table personal details with the following fields: Person name, Person DOB, Address, Phone number, Occupation
7. Create a detail employee details with the following fields: Employee id, Employee name, Employee address, Employee salary, Employee Qualification.
8.Queries for set operators
9.Queries using Aggregate functions
10.View creation and manipulation
11. Queries with Numeric, Date and Time Function.
12. SQL Queries with Triggers.
13. SQL Queries with Joins.
14. SQL Queries with Cursor.
15. PL/SQL Program to find sum of two numbers.
16. PL/SQL program to check whether a date falls on weekend i.e. SATURDAY or SUNDAY.

Total Hours	**90**
COURSE OUTCOME	**K Level**

After the completion of the course the student will be able to,		
CO1	Discover the basic structure of PL/SQL for performing Database queries.	**Up To K4**
CO2	Retrieve, insert, delete and modify data in a database.	**Up To K3**
CO3	Categorize various database concepts such as joins, unions, subqueries, cursor and trigger.	**Up To K4**
CO4	Consider developing holistic solutions based on database systems/database techniques.	**Up To K2**
CO5	Design queries using set operators and aggregate functions.	**Up To K3**

CO & PO Mapping

COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6
CO1	**3**	**3**	**2**	**3**	**2**	**3**
CO2	**3**	**3**	**2**	**2**	**3**	**3**
CO3	**3**	**3**	**2**	**2**	**2**	**3**
CO4	**3**	**3**	**2**	**3**	**3**	**3**
CO5	**3**	**3**	**3**	**2**	**3**	**3**

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

LESSON PLAN

UNIT	SUBJECT NAME	Hrs	Mode
I	1. Using DDL Commands 2. Using DML commands	**18**	LAB PRACTICAL
II	3. Create a table student mark list having the following fields: name, regno, mark1, mark2, mark3, total, average, result. a. Insert minimum 10 records b. Query to find total, avg, result 4. Create a table electricity bill have the following fields: Customer name, customer no, previous meter reading, current meter reading, units consumed, type, amount. a. Insert minimum 10 records b. Query to find units consumed c. Query to find the amount where type=house rs.5 per unit, type=office rs.8 per unit, type=factory rs=12 per unit	**18**	
III	5. Create a table simple interest and compound interest 6. Create table personal details with the following fields: Person name, Person DOB, Address, Phone number, Occupation. 7. Create a detail employee details with the following fields: Employee id, Employee name, Employee address, Employee salary, Employee Qualification.	**18**	
IV	8. Queries for set operators 9. Queries using Aggregate functions 10. View creation and manipulation. 11. Queries with Numeric, Date and Time Function. 12. Queries with Triggers	**18**	
V	13. SQL Queries with Joins. 14. SQL Queries with Cursor. 15.PL/SQL Program to find sum of two numbers. 16.PL/SQL program to check whether a date falls on weekend i.e. SATURDAY or SUNDAY. .	**18**	

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

Course Name	**MANAGERIAL SKILLS**			
Course Code	**21UCCS41**	**L**	**P**	**C**
Category	**Skill Based**	2	-	2

Nature of course:	EMPLOYABILITY	**SKILL ORIENTED**	✓	ENTREPRENEURSHIP

Course Objectives:

1. To develop the executive skills of the students for proper articulacy, social communication and business etiquettes.
2. Enhance the students to improve their personality, communication skills.
3. Helps to perform job successfully.
4. Ability to communicate with multi-cultural teams.
5. Improves communication skill of all levels of management.

Unit: I	**GROUP COMMUNICATION:**	**6**

Introduction – Group decision making, presentations, Extempore Speeches, Conflict & Resolution, Meetings; Group Strategies & Group Discussion: GD Vs Debate, Practice of Abstract topics

Unit: II	**INTERVIEWS:**	**6**

Definition, types, preparing for interviews, potential interview questions, Mock Interview activities.

Unit: III	**SPEECHES AND PRESENTATION:**	**6**

Speeches- Characteristics, How to make an effective speech, delivery of speech, kinds of presentations, factors affecting Presentations, Delivering effective Presentations.

Unit: IV	**REPORT WRITING:**	**6**

Characteristics of business reports – types of reports, purpose of reports, collecting and analyzing data (through questionnaire, interviews, constructing tables, preparing charts, interpreting data) writing report – planning- drafting- revising, formatting, proof reading.

Unit: V	**PRESENTATION OF BUSINESS REPORTS:**	**6**

Report presentation – written & Oral presentation – principles of oral presentation. Factors affecting presentation, sales presentation, speeches to motivate, effective presentation skills.

	Total Lecture Hours	**30**

Books for Study:

1. K.K.Sinha , Business Communication, Taxmann's publications, 2018.

Books for References:

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

Web Resources:

1. **https://www.researchgate.net/publication/255728076_Managerial_Skills_for_Managers_in_the_21st_Century**
2. **https://www.academia.edu/4358901/managerial_skill_development_pdf**

3. https://www.egyankosh.ac.in/bitstream/123456789/38369/1/Unit-3.pdf 4. https://www.cabarrus.k12.nc.us/cms/lib/NC01910456/Centricity/Domain/3619/Types%20of%20Managerial%20Skills.pdf 5. https://opentextbc.ca/businessopenstax/chapter/managerial-skills/		
COURSE OUTCOME		**K Level**
CO1:	Skilled to learn about Group communication methods practiced by corporate.	**Up to K2**
CO2:	Acquire practical exposure to face the interview.	**Up to K2**
CO3:	Imbibe communication & presentation skills to mould their behavior for corporate roles	**Up to K2**
CO4:	Draft clear, complete accurate Reports and other correspondence relating to recruitment and business processes	**Up to K2**
CO5:	Apply verbal and non-verbal (Oral & Written)communication skills to present reports	**Up to K2**

CO & PO Mapping:

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

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

LESSON PLAN

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

Course Designed by:

Dr. K.Bala Sathya, Assistant Professor & **Dr.V. Geetha,** Assistant Professor

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

Course Name	**ADVERTISING AND SALESMANSHIP**			
Course Code	**21UCCN41**	**L**	**P**	**C**
Category	**Non Major Elective**	2	-	2

Nature of course:	**EMPLOYABILITY**	✓	SKILL ORIENTED	ENTREPRENEURSHIP

Course Objectives:

1. To familiarize the concept of Advertising
2. To prepare advertisement copy and slogan independently.
3. To explain the qualities of a successful sales person including the process of selling
4. To make the learners to become familiarize with functioning of salesmanship
5. To apply the knowledge gained in salesmanship in a real life situation and evaluate himself on the level of competency acquired in selling.

UNIT: I	**INTRODUCTION TO ADVERTISING**	**5**

Meaning- Importance – Features of Advertising - Types – Scope of advertising - Advertising Agencies – Importance – Functions of advertising agency

UNIT: II	**ADVERTISING COPY AND MEDIA**	**6**

Meaning- Characteristic of Good Advertisement copy – Format of copy- Advertising Media- Meaning- Kinds of media.

UNIT: III	**BASICS OF SALESMANSHIP**	**6**

Meaning -Definition – Objectives –Salesmanship science or Art - Is Salesmanship a Profession - – Duties of Salesman –Function – Responsibilities- Qualities of a Good Salesman

UNIT: IV	**ROLE AND REMUNERATION OF SALESMAN**	**6**

Introduction- Significance of Salesmanship to – Producers – Distributors – Consumers – Community – Remuneration to salesmen- Good remuneration plan.

UNIT: V	**PERSONAL SELLING**	**7**

Meaning –Features- Selling Process-Steps involved in personal selling- Pre-Approach –Approach- Presentation and Demonstration**.**

	Total Lecture Hours	**30 Hrs**

Books for Study:

1.*P. Saravanavel, S. Sumathi*,***Advertising and salesmanship*** Margham Publication, Chennai17 Reprint 2022

Books for References:

1. R.S.N. Pillai, Bagavathy, ***Modern Marketing, Principles and practices***, Sultan Chand & sons, New Delhi 2016
2 .Pat Weymes, ***How to perfect your Selling Skills***, Wheeler Publishing House, Allahabad 2018
3. CharelsFutrell, ***ABC's of Selling,*** All India Traveler Book Sellers, New Delhi.2019

Web Resources:

1. **https://www.oberlo.in/ecommerce-wiki/advertising**
2. **https://www.yourarticlelibrary.com/advertising/advertisement-copy-attributes-and-types-of-advertisement-copies/49141**
3. **https://accountlearning.com/salesmanship-meaning-features-objectives/**

4.	https://www.managementstudyhq.com/responsibility-of-salesperson.html
5.	https://commercestudyguide.com/difference-between-personal-selling-salesmanship-and-sales-management/

Course Outcomes		K Level
CO1	Understand the meaning and importance of Advertising	Up to K2
CO2	Explain the concept of advertisement copy and advertisement media	Up to K2
CO3	Discuss the duties and responsibilities of good Salesman	Up to K2
CO4	Acquire knowledge about good remuneration plan	Up to K2
CO5	Update with the Personal Selling process	Up to K2

CO & PO Mappings:

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

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

LESSON PLAN

UNIT	ADVERTISING AND SALESMANSHIP	Hrs	Mode
I	Introduction To Advertising	05	L/PPT
II	Advertising Copy and Media	06	L/PPT
III	Basics of Salesmanship	06	L/PPT
IV	Role and Remuneration of Salesman	06	L/PPT
V	Personal Selling	07	L/PPT

Course Designed by:

Dr. B. Kothai Nachiar, Assistant Professor &**Dr. V. Devika,** Assistant Professor


FIFTH SEMESTER

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

Course Name	**COST ACCOUNTING**			
Course Code	**21UCCC51**	**L**	**P**	**C**
Category	**Core**	6	-	4

Nature of course:	**EMPLOYABILITY**		SKILL ORIENTED		ENTREPRENEURSHIP	

Course Objectives:

1. To help the students to understand the basics of cost accounting
2. To familiarize the students to know the usage of cost information's
3. To Appreciate the manner in which the cost of a product or service is determined.
4. To Analyze cost data and use the information derived for pricing and other management decisions.
5. To Explain the characteristics of a good cost accounting system.

Unit: I	**INTRODUCTION**	**16**

Introduction : Definition of Cost – Costing, Cost Accounting and Cost Accountancy – Scope and Objectives – Advantages and Limitations – Differentiate between Cost Accounting and Financial Accounting - Differentiate between Cost Accounting and Management Accounting – Classification of Cost – Elements of Cost – Preparation of Cost sheet.

Unit: II	**MATERIAL CONTROL**	**18**

Material : Material Control – Purchase Procedure – Different Levels of Stock of Materials – EOQ – Perpetual Inventory System – ABC Analysis – Inventory Turnover Ratio – Bin Card – Stores Ledger – Pricing of Material Issues (FIFO, LIFO and Average Methods)

Unit: III	**LABOUR**	**20**

Labour - Meaning – Methods of wage payments- Time rate system-Piece rate system(Straight Piece Rate System, Differential Piece Rate System) – Incentive Schemes – Halsey-weir Plan, Rowan Plan Labour Turnover –Causes and Remedies.

Unit: IV	**OVERHEADS**	**20**

Overheads: Meaning – Classification – Primary and Secondary Distribution of Overheads – Absorption of Overheads – Direct material cost method, Direct Labour cost method, Prime cost method, Direct Labour hour method, (Simple Problem)

Unit: V	**METHODS OF COSTING**	**20**

Methods of Costing: Operating costing – Process Costing – Normal Loss, Abnormal Loss and

Abnormal gain – Process Accounts (Excluding Inter – Process Profit and Equivalent Production)- Simple Problems. Joint Product and By – Product (Theory only)		
	Total Lecture Hours	**90**

Books for Study:

1. S.P. Jain and K.L. Narang, "Cost Accounting", Kalyani publications. New Delhi. Edn. 2018.

Books for References:

1. R.S.N. Pillai and V. Bhagavathi, "Cost Accounting", S Chand and Company Ltd., New Delhi. Edn. 2017.
2. T.S. Reddy and Dr. Y. Hari Prasad Reddy, "Cost Accounting", Margam Publications, Chennai – 600 017, 7th Revised Edition 2020.

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

Web Resources:

link.springer.com

https://corporatefinanceinstitute.com

www.liedunote.com

www.economicsdiscussion.net

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

CO & PO Mapping:

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

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

LESSON PLAN

Unit	COST ACCOUNTING	Hrs	Pedagogy
I	**Introduction** Definition – Meaning and Scope – Concept and Classification – Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet.	16	Lecture (PPT)
II	**Material Control** Meaning – Objectives - Different level of Stock of Material – EOQ – Perpetual Inventory system – ABC Analysis – Bin Card – Stores Ledgers – Pricing of Material Issues (FIFO, LIFO and Average Methods)	20	Lecture (PPT)
III	**Labour** Meaning – Methods of wage payments – Incentive Schemes – Labour Turnover – Causes and Remedies.	18	Lecture (PPT)
IV	**Overheads** Meaning – Classification – Primary and Secondary Distribution of Overhead – Machine Hour Rate – Absorption of overheads,	18	Lecture (PPT)
V	**Methods of Costing** Operating Costing – Process Costing – Normal Loss, Abnormal Loss and Abnormal Gain – Process Accounts (Excluding Inter – Process Profit and Equivalent Production).	18	Lecture (PPT)

Course Designed by:

Dr. V. Devika, Assistant Professor & **Dr. R. Arputharaj,** Assistant Professor

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

Distribution of Marks with K Level CIA I & CIA II								
	K Level	**Section A (Multiple Choice Questions)**	**Section B (Short Answer Questions)**	**Section C (Either / Or Choice)**	**Section D (Open Choice)**	**Total Marks**	**% of (Marks without choice)**	**Consolidate of %**
CI A I	**K1**	2	2	-	-	4	8	60
	K2	2	4	20	-	26	52	
	K3	-	-	-	20	20	40	40
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CI A II	**K1**	2	2	-	-	4	8	40
	K2	2	4	10	-	16	32	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	-	-	-	5	4.17	41.67
K2	5	10	30	-	45	37.5	
K3	-	-	20	30	50	41.66	41.66
K4	-	-	-	20	20	16.67	16.67
Marks	10	10	50	50	120	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.							

Summative Examinations - Question Paper – Format

Section A (Multiple Choice Questions) **Answer All Questions**			**(10x1=10 marks)**
Q.No	**CO**	**K Level**	**Questions**
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
Section B (Short Answers) **Answer All Questions**			**(5x2=10 marks)**
Q.No	**CO**	**K Level**	**Questions**
11	CO1	K2	
12	CO2	K2	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
Section C (Either/Or Type) **Answer All Questions**			**(5 x 5 = 25 marks)**
Q. No	**CO**	**K Level**	**Questions**
16) a	CO1	K2	
16) b	CO1	K2	
17) a	CO2	K2	
17) b	CO2	K2	
18) a	CO3	K2	
18) b	CO3	K2	
19) a	CO4	K3	
19) b	CO4	K3	
20) a	CO5	K3	
20) b	CO5	K3	
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels			
Section D (Open Choice) **Answer Any Three questions**			**(3x10=30 marks)**
Q.No	**CO**	**K Level**	**Questions**
21	CO1	K3	
22	CO2	K3	
23	CO3	K3	
24	CO4	K4	
25	CO5	K4	

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

Course Name	**CORPORATE ACCOUNTING – I**			
Course Code	**21UCCC52**	**L**	**P**	**C**
Category	**Core**	6	-	3

Nature of course:	**EMPLOYABILITY**		SKILL ORIENTED		ENTREPRENURSHIP	

Course Objectives:

1. Gain Methodical knowledge on the accounting practice prevailing in the corporate.
2. Learn to implement accounting concepts to solve practical problems on Issue and Redemption of Debentures.
3. To make the learners to prepare financial statements.
4. To educate the learners to compute profit for pre, post incorporation period.
5. To acquire knowledge on Liquidation of companies &Environmental Accounting.

Unit: I	**Issue & Redemption of Shares**	**18**

Issue of Shares – Introduction – Accounting Procedure for Issue of Equity and Preference Shares at Par, Discount, Premium - Calls in Arrears and Calls- in Advance - Over subscription & Under subscription–Pro-rata Allotment –Forfeiture & Re-issue of shares - Redemption of preference shares

Unit: II	**Issue & Redemption of Debentures**	**18**

Debentures – Accounting Procedure for Issue of Debentures - Classification of Debentures – Types and Redemption of Debentures - Redemption out of Profits –Cum-Interest and Ex-Interest.

Unit: III	**Profit or Loss Prior to Incorporation & Valuation of Goodwill**	**18**

Introduction – Treatment of Profit or Loss Prior to Incorporation – Methods of Ascertaining Profits or Loss Prior to Incorporation – Basis of Apportionment of Expenses – Goodwill – Definition - Valuation of Goodwill – Average profit, Super profit, Annuity and Capitalization Method.

Unit: IV	**Final Accounts of Companies**	**18**

Introduction – Statement of Profit & Loss Account – Notes of Statement of Profit & Loss Account - Form of Balance Sheet –Notes of Balance Sheet (As per revised schedule).

Unit: V	**Liquidation of Companies & Corporate Environmental Accounting**	**18**

Liquidation – Statement of Affairs and Deficiency Accounts – Liquidator's Final Statement of Receipts and Payments (Problems).

Corporate Environmental Accounting and Reporting – Classification -Environmental Management Accounting -Environmental Financial Accounting. (Theory only).

	Total Lecture Hours	**90**

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

Books for Study:

1. T.S.Reddy and A.Murthy, Corporate Accounting, Margham Publications, Chennai, 2020.

Books for References:

1. Gupta R.L. &Radhaswamy M., "Corporate Accounts Theory Method and Application",Sultan Chand & Co., New Delhi, 13th Revised Edition 2017.

2. Dr. M.A. Arulanandam, Dr. K.S. Raman, "Advanced Accountancy", Part-I", Himalaya Publications, New Delhi, 2016.

Web Resources:

1.https://edurev.in/courses/10649_Advanced-Corporate-Accounting-Notes-for-Bcom
2. https://www.studocu.com/in/document/bangalore-university/indian-language/aca-notes-compressed-advanced-corporate-accounting/8387062
3. https://www.teachmint.com/tfile/studymaterial/b-com/aca/advancedcorporateaccounting/720214b6-dcde-47aa-8900-49b1d9391d7a
SOURCE: National Digital Library of India

Course Outcomes		**K Level**
CO1:	Determine accounting procedures on issue of shares and debentures.	**Up To K3**
CO2:	Summarize the strategies for the redemption of shares.	**Up To K2**
CO3:	Analyze and Interpret the financial position of the company through preparation of final accounts.	**Up To K4**
CO4:	Learn to compute profit or loss relevant to Incorporation period and to identify the appropriate method of calculation of goodwill.	**Up To K3**
CO5:	Understand the Comprehensive accounting procedures related to Liquidation and to apply ethical principles of environmental accounting in business.	**Up To K3**

CO & PO Mapping:

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

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

LESSON PLAN

Unit	CORPORATE ACCOUNTING - I	Hrs	Pedagogy
I	Issue & Redemption of Shares	18	Lecture (PPT)
II	Issue & Redemption of Debentures	18	Lecture (PPT)
III	Final Accounts of Companies	18	Lecture (PPT)
IV	Profit or Loss Prior to Incorporation & Valuation of Goodwill	18	Lecture (PPT)
V	Liquidation of Companies & Corporate Environmental Accounting	18	Lecture (PPT)

Course Designed by:

Dr. K. Bala Sathya, Assistant Professor & **Dr. V. Geetha,** Assistant Professor

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

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	-	-	-	5	4	59
K2	5	10	30	20	65	55	
K3	-	-	20	20	40	33	33
K4	-	-	-	10	10	8	8
Marks	10	10	50	50	120	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.							

Summative Examinations - Question Paper – Format

Section A (Multiple Choice Questions) **Answer All Questions**			**(10x1=10 marks)**
Q.No	**CO**	**K Level**	**Questions**
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
Section B (Short Answers) **Answer All Questions**			**(5x2=10 marks)**
Q.No	**CO**	**K Level**	**Questions**
11	CO1	K2	
12	CO2	K2	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
Section C (Either/Or Type) **Answer All Questions**			**(5 x 5 = 25 marks)**
Q. No	**CO**	**K Level**	**Questions**
16) a	CO1	K3	
16) b	CO1	K3	
17) a	CO2	K2	
17) b	CO2	K2	
18) a	CO3	K3	
18) b	CO3	K3	
19) a	CO4	K2	
19) b	CO4	K2	
20) a	CO5	K3	
20) b	CO5	K3	
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels			
Section D (Open Choice) **Answer Any Three questions**			**(3x10=30 marks)**
Q.No	**CO**	**K Level**	**Questions**
21	CO1	K2	
22	CO2	K2	
23	CO3	K4	
24	CO4	K3	
25	CO5	K3	

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

Course Name	**RESEARCH METHODOLOGY**			
Course Code	**21UCCC53**	**L**	**P**	**C**
Category	**Core**	6	-	4

Nature of course:	**EMPLOYABILITY**	SKILL ORIENTED		ENTREPRENEURSHIP

Course Objectives:

1. Identify and demonstrate appropriate research methodologies and know when to use them.

2. Students should be able to identify the overall process of designing a research study from its inception to its report.

3. To select and define appropriate research problem and parameters.

4. To prepare a project proposal (to undertake a project).

5. To organize and conduct research (advanced project) in a more appropriate manner and to write a research report and thesis..

Unit: I	**Introduction to Research**	**18**

Introduction - Meaning, Objectives, Importance - Types of Research - Planning process of Research - Steps in Selection and Formulation of a Research problem - Criteria of Good Research – Research Design –Meaning - Need -Features of Good Design.

Unit: II	**Data Collection**	**18**

Data Collection – Methods of Data Collection – Primary Data - Observation and Collection of Data - Questionnaire – Interview Schedule – Observation- Mailed Questionnaire –Sources - Selection of appropriate method for data collection - Pilot study, Case Study, Focus Group Discussion Secondary Data –

Unit: III	**Sampling Methods**	**18**

Sampling – Meaning – Advantage –Limitations – Steps in sampling - Characteristics of a good sample - Sampling Techniques – Probability Sample – Simple Random Sample, Systematic Sample, Stratified Random Sample & Multi-stage sampling - Probability Sampling - Non-Probability Sampling – Sampling Error – Non-Sampling Error.

Unit: IV	**Hypothesis**	**18**

Introduction - Meaning – Types – Null Hypothesis - Alternative Hypothesis; Characteristics of a Good Hypothesis – Estimation and Testing of Hypothesis – Hypothesis Testing Procedure. (Theory Only).		
Unit: V	**Processing of Data & Reporting**	**18**
Processing of Data – Editing – Coding – Tabulation – Reporting – Contents of a Report – Qualities of a Good Report - Functions of Research Report -Types of Reports –Writing Research Report - Format and style.		
	Total Lecture Hours	**90**

(100% of marks must be allotted to Theory questions).

Books for Study:

1. Krishnaswami O.R.,Methodology Of Research In Social Sciences, Himalaya Publishing House, New Delhi,2016.

Books for References:

1. Thanulingam.N, Research Methodology , ,Himalaya Publishing House, 2019.

2. Kothari C.R, Research Methods And Techniques, New Age International Publishers, New Delhi, 2019.

Web Resources:

1. **https://link.springer.com/book/10.1007/978-3-319-00539-3**
2. **https://www.caluniv.ac.in/academic/Commerce/Study/S-IV-BRM.pdf**
3. **https://www.indeed.com/career-advice/career-development/what-is-business-research**

SOURCE: National Digital Library of India

Course Outcomes		**K Level**
CO1:	Enable learners to identify and select the research problems and to prepare the research design	**Up To K3**
CO2:	Familiarize the learners about data collection process and methods	**Up To K3**
CO3:	Assist the students to choose the best Sampling Technique	**Up To K4**
CO4:	Articulate a clear research question or problem and formulate a hypothesis	**Up To K3**
CO5:	Able to prepare effective research reports and to communicate confidently to the public	**Up To K3**

CO & PO Mapping:

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

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

LESSON PLAN

Unit	RESEARCH METHODOLOGY	Hrs	Pedagogy
I	**Introduction to Research**	18	Lecture (PPT)
II	**Data Collection**	18	Lecture (PPT)
III	**Sampling Methods**	18	Lecture (PPT)
IV	**Hypothesis**	18	Lecture (PPT)
V	**Processing of Data & Reporting**	18	Lecture (PPT)

Course Designed by:

Dr.K.Bala Sathya, Assistant Professor &Dr**.B.KothaiNachiyar,** Assistant Professor

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

Distribution of Marks with K Level CIA I & CIA II								
	K Level	**Section A (Multiple Choice Questions)**	**Section B (Short Answer Questions)**	**Section C (Either / Or Choice)**	**Section D (Open Choice)**	**Total Marks**	**% of (Marks without choice)**	**Consolidate of %**
CI A I	**K1**	2	2	-	-	4	8	40
	K2	2	4	10	-	16	32	
	K3	-	-	10	20	30	60	60
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CI A II	**K1**	2	2	-	-	4	8	40
	K2	2	4	10	-	16	32	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	-	-	-	5	4.17	58.34
K2	5	10	30	20	65	54.17	
K3	-	-	20	20	40	33.33	33.33
K4	-	-	-	10	10	8.33	8.33
Marks	10	10	50	50	120	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.							

Summative Examinations - Question Paper – Format

Section A (Multiple Choice Questions) **Answer All Questions**			**(10x1=10 marks)**
Q.No	**CO**	**K Level**	**Questions**
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
Section B (Short Answers) **Answer All Questions**			**(5x2=10 marks)**
Q.No	**CO**	**K Level**	**Questions**
11	CO1	K2	
12	CO2	K2	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
Section C (Either/Or Type) **Answer All Questions**			**(5 x 5 = 25 marks)**
Q. No	**CO**	**K Level**	**Questions**
16) a	CO1	K2	
16) b	CO1	K2	
17) a	CO2	K3	
17) b	CO2	K3	
18) a	CO3	K2	
18) b	CO3	K2	
19) a	CO4	K2	
19) b	CO4	K2	
20) a	CO5	K3	
20) b	CO5	K3	
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels			
Section D (Open Choice) **Answer Any Three questions**			**(3x10=30 marks)**
Q.No	**CO**	**K Level**	**Questions**
21	CO1	K3	
22	CO2	K2	
23	CO3	K4	
24	CO4	K2	
25	CO5	K3	

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

CourseName	**PYTHON PROGRAMMING**							
CourseCode	**21UCCE51**					**L**	**P**	**C**
Core	**Elective**					5	-	5
Nature of Course:	**EMPLOYABILITY**	✓	SKILL ORIENTED		ENTREPRENURSHIP			

COURSE OBJECTIVES

1. Recall the basic concepts of variables in Python.
2. Manipulate the variables and statements using Loops, Function, Strings.
3. Simplify the code by utilize the control statement and Modules.
4. Choose the method to reduce source code metrics with exception.
5. Create a program using OOP and additional features of Python.

Unit: I	**Python Variables, Operators, Conditional Statements and Loops**	**15**
Introduction: History, Features, Setting up path, Working with Python, Basic Syntax, Variables and Data Types, Types of Operator. Conditional Statements: If, If-else, Nested if- else. Looping : For, While, Nested loops. : Break, Continue		
Unit:II	**Functions and Strings in Python**	**15**
Defining a function, Calling a function, Types of functions, Function, Global and local variables. String Manipulation, Accessing Strings, Basic Operations, Function and Methods.		
Unit:III	**Python Lists, Tuples and Dictionaries**	**15**
List: Introduction, Accessing list, Operations, Working with lists, Function and methods. Tuples: Introduction, Accessing tuples, Operations, Working, Functions and methods. Dictionaries : Introduction, Accessing Dictionaries, Operations, Working, Functions and methods.		
Unit: IV	**Files and Exception Handling**	**15**
Files : Printing on screen, Reading data from keyboard, Opening and closing file, Reading and writing files. Exception Handling: Exception, Exception Handling, Except clause, Try, finallyclause		
Unit: V	**Object Oriented Concepts in Python**	**15**
Introduction to Object Oriented concepts in Python - Object Oriented concepts- Objects, Python Scopes and Name spaces- Classes : Class Objects, Instance Objects, Method-Objects, Classand Instance Variables- Inheritance.		
	Total Hours	**75**

Book for Study :

1. Learning Python by Mark Lutz, O‟Reilly Publication.
2. Introduction to Computer Science Using Python, Charles Dierbach, Wiley India Edition,2018.

Books for References: 1. R. Nageswara Rao, "Core Python Programming", Dreamtech. John V Guttag. "Introduction to Computation and Programming Using Python", Prentice Hall ofIndia	
Web Resources: **https://nptel.ac.in/courses/106106145**	

Course Outcome		**K Level**
After the completion of the course the student will be able to		
CO1	Understand the basic concepts of Python Programming.	**Up To K1**
CO2	Improving programming skills	**Up To K2**
CO3	Able to working with functions in Pythons	**Up To K2**
CO4	Manage Files and Exception Handling using Python.	**Up To K3**
CO5	Implement Object Oriented Programming using Python	**Up To K4**

CO & PO Mapping:

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

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

LESSON PLAN

UNIT	SUBJECT NAME	Hrs	Mode
I	Introduction: History, Features, Setting up path, Working with Python, Basic Syntax, Variables and Data Types, Types of Operator. Conditional Statements: If, If-else, Nested if- else. Looping : For, While, Nested loops. : Break, Continue	**15**	Chalk and Talk/PPT/ Practical Demonstration
II	Defining a function, Calling a function, Types of functions, Function, Global and local variables, String Manipulation, Accessing Strings, Basic Operations, Function and Methods.	**15**	Chalk and Talk/PPT/ Practical Demonstration
III	List: Introduction, Accessing list, Operations, Working with lists, Function and methods Tuples: Introduction, Accessing tuples, Operations, Working, Functions and methods. Sets: Introduction, Accessing sets, Operations, Working, Functions and methods. Dictionaries : Introduction, Accessing Dictionaries, Operations, Working, Functions and methods.	**15**	Chalk and Talk/PPT/ Practical Demonstration
IV	Files : Printing on screen, Reading data from keyboard, Opening and closing file, Reading and writing files. Exception Handling: Exception, Exception Handling, Except clause, Try, finally clause, User Defined Exceptions.	**15**	Chalk and Talk/PPT/ Practical Demonstration
V	Introduction to Object Oriented concepts in Python - Object Oriented concepts- Objects, Python Scopes and Namespaces- Classes : Class Objects, Instance Objects, Method-Objects, Class and Instance Variables- Inheritance.	**15**	Chalk and Talk/PPT/ Practical Demonstration
	TOTAL HOURS	**75**	

Course Designed by:

Mr.V.J.Fready Blesson, Assistant Professor and

Mrs.T.Thivya Sindhu, Assistant Professor

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

Distribution of Marks with K Level CIAI & CIAII								
	K Level	**Section A (Multiple Choice Questions)**	**Section B(Short Answer Questions)**	**Section C(Either /Or Choice)**	**Section D(Open Choice)**	**Total Marks**	**%of (Marks without choice)**	**Consolidate of %**
CIAI	**K1**	3	4	10	10	27	54	100
	K2	1	2	10	10	23	46	
	K3	-	-	-	-	-	-	
	K4	-	-	-	-	-	-	
	Marks	4	6	20	20	50	100	100
CIAII	**K1**	2	-	-	-	2	4	56
	K2	2	4	10	10	26	52	
	K3	-	2	10	10	22	44	44
	K4	-	-	-	-	-		
	Marks	4	6	20	20	50	100	100

K1-Remembering and recalling facts with specific answers

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

K3-Application oriented - Solving Problems.

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

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

Summative Examination – Blue Print Articulation Mapping–K Level with Course Outcomes(COs)								
S.No	Cos	K-Level	MCQs		Short Answers		Section C(Either/or Choice)	Section D(Open Choice)
			No.of Questions	K– Level	No. of Question	K-Level		
1	CO1	UpToK1	2	K1,K1	1	K1	2(K1,K1)	1(K1)
2	CO2	UpToK2	2	K1,K2	1	K2	2(K2,K2)	1(K2)
3	CO3	UpToK2	2	K1,K2	1	K2	2(K2,K2)	1(K2)
4	CO4	UpToK3	2	K1,K2	1	K3	2(K3,K3)	1(K3)
5	CO5	UpToK4	2	K1,K2	1	K3	2(K3,K3)	1(K4)
No.of Questions to be Asked			10		5		10	5
No.of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30
(Figuresinparenthesisdenotes,questionsshouldbeaskedwiththegivenKlevel)								

Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	2	10	10	27	23	64
K2	5	4	20	20	49	41	
K3	-	4	20	10	34	28	28
K4	-		-	10	10	8	8
Marks	10	10	50	50	120	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.							

Summative Examinations-Question Paper–Format

Section A (Multiple Choice Questions)

Answer All Questions **(10x1=10marks)**

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

Section B (Short Answers)

Answer All Questions **(5x2=10marks)**

Q. No	CO	K Level	Questions
11	CO1	K1	
12	CO2	K1	
13	CO3	K2	
14	CO4	K2	
15	CO5	K3	

Section C (Either/Or Type)

Answer All Questions **(5 x 5 = 25marks)**

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

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

Section D (Open Choice)

Answer Any Three questions **(3x10=30marks)**

Q. No	CO	K Level	Questions
21	CO1	K1	
22	CO2	K2	
23	CO3	K2	
24	CO4	K3	
25	CO5	K4	

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

Course Name	**PHP PROGRAMMING**							
Course Code	**21UCCE52**					**L**	**P**	**C**
Category	**Elective**					5	-	5
Nature of course:	**EMPLOYABILITY**	✓	SKILL ORIENTED		ENTREPRENURSHIP			

Course Objectives:

1. Discuss the introduction of HTML document structure.
2. Illustrate features and advantages of PHP.
3. Describe the user defined functions in PHP
4. Provides an understanding of how CSS can enhance the design of a web page.
5. Manipulate a database using MYSQL.

Unit: I	**HTML**	**15**

HTML–Introducing HTML document structure–Creating headings on a webpage–Working with links–Creating aparagraph– Working with images–Working with tables–Working with frames–Introduction to forms & HTML controls– Introducing-Cascading Style Sheets–Inline styles–External style sheets–Internal styles

Unit: II	**Introducing PHP**	**15**

Versions of PHP– Features of PHP-Advantages of PHP over other scripting languages– Creating a PHP script– Running a PHP script–Handling errors in a PHP script– Escape characters. Working with Variables and Constants: Using variables–Using constants– Exploring Data types in PHP– Exploring operators in PHP.

Controlling Program Flow: Conditional statements–Looping statements–Break, Continue and Exit statements

Unit: III	**Working with Functions, Arrays**	**15**

Introduction–User Defined Function in PHP – Built-in Functions in PHP– Recursive, Variables, Callback Functions –Introducing arrays–Types of arrays –Traversing arrays using Loops and Array Iterator –Built in arrayfunctions

Unit: IV	**Introduction to MYSQL Queries and MYSQL functions**	**15**

PHP/MySQL Functions – Connecting to MySQL – Making MySQL Queries – Fetching Data Sets – Getting Dataabout Data–Multiple Connections–Building in Error Checking–Creating MySQL Databases with PHP–MySQL data types– MySQL Functions.

Unit: V	**Displaying Queries in Tables**	**15**

HTML Tables and Database Tables– One-to-one mapping –Example: A single-table displayer–The sample tables-Building Forms from Queries : HTML Forms– Basic Form Submission to a Database–

Self-Submission–Editing Data with an HTML Form		
	Total Hours	**75**

Books for Study:

1. Web Technologies Black Book, 2018,First Edition, Tata McGraw – Dream Tech Press, New Delhi.
2. Tim Converse and Joyce Park with Clark Morgan, 2017, PHP5 and MYSQL Bible, Wiley PublishingInc, Indiana

Books for References:

1. StevenHolzner,2016(21st Reprint),The Complete reference PHP complete reference, Tata McGraw–HillEducation Private Limited, New Delhi.
2. PadmaPriyaS.,2013(Reprint), Web Technology, SCITECH Publication Chennai
3. Xavier C., 2012(Reprint), Web Technology and Design, New Age International Private Limited, Publishers,New Delhi

Web Resources

https://www.phptutorial.net/

https://www.tutorialrepublic.com/php-tutorial/

COURSE OUTCOME		**K Level**
After the completion of the course the student will be able to,		
CO1	Illustrate the Semantic Structure of HTML and CSS.	**Up To K2**
CO2	Demonstrate the operators, data types in PHP.	**Up To K2**
CO3	Construct PHP scripts to create dynamic web content	**Up To K3**
CO4	Create PHP scripts capable of inserting and modifying data in MYSQL database	**Up To K3**
CO5	Design web pages with the ability to retrieve an present data from a MYSQL database	**Up To K4**

CO & PO Mapping:

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

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

LESSON PLAN

UNIT	PHP Programming	Hrs	Mode
I	HTML–Introducing HTML document structure–Creating headings on a webpage–Working with links–Creating a paragraph– Working with images–Working with tables–Working with frames–Introduction to forms & HTML controls– Introducing-Cascading Style Sheets–Inline styles–External style sheets– Internal styles	15	L/ PPT
II	Versions of PHP– Features of PHP-Advantages of PHP over other scripting languages– Creating a PHP script– Running a PHP script– Handling errors in a PHP script– Escape characters. Working with Variables and Constants: Using variables–Using constants– Exploring Data types in PHP– Exploring operators in PHP. Controlling Program Flow: Conditional statements–Looping statements–Break, Continue and Exit statements	15	L/Chalk & Talk
III	Introduction–User Defined Function in PHP – Built-in Functions in PHP– Recursive, Variables, Callback Functions –Introducing arrays– Types of arrays –Traversing arrays using Loops and Array Iterator – Built in array functions	15	L/ PPT
IV	PHP/MySQL Functions – Connecting to MySQL – Making MySQL Queries – Fetching Data Sets – Getting Data about Data–Multiple Connections–Building in Error Checking–Creating MySQL Databases with PHP–MySQL data types– MySQL Functions.	15	L/Chalk & Talk
V	HTML Tables and Database Tables– One-to-one mapping – Example: A single-table displayer–The sample tables- Building Forms from Queries : HTML Forms– Basic Form Submission to a Database– Self-Submission–Editing Data with an HTML Form	15	L/Chalk & Talk

Course Designed by: Mrs.T.Thivya Sindhu, Assistant Professor and **Mr.V.J.Fready Blesson,** Assistant Professor

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

Distribution of Marks with K Level CIA I & CIA II								
	K Level	**Section A (Multiple Choice Questions)**	**Section B (Short Answer Questions)**	**Section C (Either / Or Choice)**	**Section D (Open Choice)**	**Total Marks**	**% of (Marks without choice)**	**Consolidate of %**
CIA I	**K1**	2	4	-	10	16	32	100
	K2	2	2	20	10	34	68	
	K3	-	-	-	-	-	-	-
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CIA II	**K1**	2	2	-	-	4	8	40
	K2	2	4	10	-	16	32	
	K3	-	-	10	20	30	60	60
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Summative Examinations - Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks Without choice)	Consolidated %
K1	5	4	-	-	9	8	49
K2	5	4	20	20	49	41	
K3	-	2	30	20	52	43	51
K4	-	-	-	10	10	8	
Marks	10	10	50	50	120	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.							

Summative Examinations - Question Paper – Format

Section A (Multiple Choice Questions)

Answer All Questions **(10x1=10marks)**

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

Section B (Short Answers)

Answer All Questions **(5x2=10marks)**

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

Section C (Either/Or Type)

Answer All Questions **(5 x 5 = 25marks)**

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

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

Section D (Open Choice)

Answer Any Three questions **(3x10=30marks)**

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

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

CourseName	**MULTIMEDIA AND ITS APPLICATIONS**				
Course Code	**21UCCE53**		**L**	**P**	**C**
Core	**Elective**		5	-	5
Nature Of Course:	**EMPLOYABILITY**	SKILL ORIENTED	ENTREPRENURSHIP		

COURSE OBJECTIVES

1. Understand the basic components of multimedia.
2. Able to work with images and audio.
3. Learn video editing.
4. Create animation with sound effects.
5. How to compress the image, audio and video format.

Unit: I	**INTRODUCTION TO MULTIMEDIA & TEXT**	**15**
What is Multimedia: Definition - Where to Use Multimedia - Delivering Multimedia. **Text:** About Fonts and Faces – Using Text in Multimedia – Computers and Text - Font Editing andDesign Tools – Hypermedia and Hypertext.		
Unit: II	**IMAGES & SOUND**	**15**
Images: Making Still Images– Color - Image File Formats. **Sound:** Digital Audio - MIDI Audio - MIDI vs. Digital Audio - Multimedia System Sounds - Audio File Formats. Adding Sound toYour Multimedia Project.		
Unit: III	**VIDEO AND MAKING MULTIMEDIA**	**15**
Video: Using Video - How Video Works and Is Displayed - Digital Video Containers - Obtaining Video Clips - Shooting and Editing Video. **Making Multimedia:** The Stages of a Multimedia Project - What You Need: Hardware - What You Need: Software - What You Need: Authoring Systems.		
Unit: IV	**ANIMATION**	**15**
Animation: Introduction – Historical Background – Uses of Animation – Traditional Animation – Principles of Animation – Computer -based Animation – Animation on the Web – 3DAnimation – Rendering Algorithms – Animation File Formats – Animation Software.		
Unit: V	**COMPRESSION**	**15**
Compression: Introduction – Basic Concepts – Image Compression - Audio Compression – Video Compression – MPEG Standards Overview – Fractal Compression.		
Total Hours		**75**

Book for Study :

1. Tay Vaughan, (2016), Multimedia: Making It Work, 9th Edition, McGraw Hill Education.
2. Ranjan Parekh (2013), Principles of Multimedia, 2ndEdition, McGraw Hill Education.

Books for References:

1. Ze-Nian Li and Mark S.Drew(2013) , Fundamentals of Multimedia**,** PEARSON EducationInternational.
2. RalfSteinmetz, KlaraNahrstedt(2011), Multimedia: Computing, Communications & Applications, Pearson Publication.

Web Resources:

1.**https://www.indiastudychannel.com/resources/151966-Multimedia-Components-Applications.aspx**

Course Outcome		**K Level**
After the completion of the course the student will be able to		
CO1	Understand the concepts and processes which underpin the design and development of multimedia products.	**Up To K1**
CO2	Handle image files and sound files and adding files with documents.	**Up To K2**
CO3	Enable video files and making videos.	**Up To K2**
CO4	Apply the images, sounds and videos to make animations.	**Up To K3**
CO5	To Analyze the animations and video compressing.	**Up To K4**

CO& PO Mapping:

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

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

LESSON PLAN

UNIT	SUBJECT NAME	Hrs	Mode
I	**What is Multimedia?** Definition - Where to Use Multimedia - Delivering Multimedia. **Text:** About Fonts and Faces – Using Text in Multimedia – Computers and Text - Font Editing and Design Tools – Hypermedia and Hypertext.	**15**	Chalk and Talk/PPT/ Practical Demonstration
II	**Images:** Making Still Images– Color - Image File Formats. **Sound:** Digital Audio - MIDI Audio - MIDI vs. Digital Audio - Multimedia System Sounds - Audio File Formats. Adding Sound to Your Multimedia Project.	**15**	Chalk and Talk/PPT/ Practical Demonstration
III	**Video:** Using Video - How Video Works and Is Displayed - Digital Video Containers - Obtaining Video Clips - Shooting and Editing Video. **Making Multimedia:** The Stages of a Multimedia Project - What You Need: Hardware - What You Need: Software - What You Need: Authoring Systems.	**15**	Chalk and Talk/PPT/ Practical Demonstration
IV	**Animation:** Introduction – Historical Background – Uses of Animation – Traditional Animation – Principles of Animation – Computer -based Animation – Animation on the Web – 3D Animation – Rendering Algorithms – Animation File Formats – Animation Software.	**15**	Chalk and Talk/PPT/ Practical Demonstration
V	**Compression:** Introduction – Basic Concepts – Image Compression - Audio Compression – Video Compression – MPEG Standards Overview – Fractal Compression.	**15**	Chalk and Talk/PPT/ Practical Demonstration

Course Designed by: **Mrs. V. Backiyalakshmi,** Assistant Professor and

Mr.S.B.Subramaniaraja Assistant Professor

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

Distribution of Marks with K Level CIAI & CIAII								
	K Level	**Section A (Multiple Choice Questions)**	**Section B(Short Answer Questions)**	**Section C(Either /Or Choice)**	**Section D(Open Choice)**	**Total Marks**	**%of (Marks without choice)**	**Consolidate of %**
CIAI	**K1**	3	4	10	10	27	54	80
	K2	1	2	-	10	13	26	
	K3	-	-	10	-	10	20	20
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CIAII	**K1**	2	-	-	-	2	4	56
	K2	2	4	10	10	26	52	
	K3	-	2	10	10	22	44	44
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100

K1-Remembering and recalling facts with specific answers

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

K3-Application oriented - Solving Problems.

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

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

Summative Examination – Blue Print Articulation Mapping–K Level with Course Outcomes(COs)								
S.No	Cos	K-Level	MCQs		Short Answers		Section C(Either/or Choice)	Section D(Open Choice)
			No.of Questions	K– Level	No. of Question	K- Level		
1	CO1	UpToK1	2	K1,K1	1	K1	2(K1,K1)	1(K1)
2	CO2	UpToK2	2	K1,K2	1	K2	2(K2,K2)	1(K2)
3	CO3	UpToK2	2	K1,K2	1	K2	2(K2,K2)	1(K2)
4	CO4	UpToK3	2	K1,K2	1	K3	2(K3,K3)	1(K3)
5	CO5	UpToK4	2	K1,K2	1	K3	2(K3,K3)	1(K4)
No.of Questions to be Asked			10		5		10	5
No.of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30
(Figuresinparenthesisdenotes,questionsshouldbeaskedwiththegivenKlevel)								

Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	2	10	10	27	23	64
K2	5	4	20	20	49	41	
K3	-	4	20	10	34	28	28
K4	-		-	10	10	8	8
Marks	10	10	50	50	120	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.							

Summative Examinations-Question Paper–Format

Section A(Multiple Choice Questions)
Answer All Questions **(10x1=10marks)**

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

Section B(Short Answers)
Answer All Questions **(5x2=10marks)**

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

Section C(Either/Or Type)
Answer All Questions **(5x5=25marks)**

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

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

Section D (Open Choice)
Answer Any Three questions **(3x10=30marks)**

Q. No	CO	K Level	Questions
21	CO1	K1	
22	CO2	K2	
23	CO3	K2	
24	CO4	K3	
25	CO5	K4	

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

Course Name	**PYTHON PROGRAMMING – LAB**				
CourseCode	**21UCCEP1**		**L**	**P**	**C**
Category	**Elective**		-	5	5
Nature of Course:	**EMPLOYABILITY**	SKILL ORIENTED	ENTREPRENURSHIP		

Course Objectives:

1. Recall and understand the variable, data types and tokens.
2. Identify the error and apply the exception techniques.
3. Analyze the decision making statements like switch, for, while in the program
4. Justify the concept of various techniques to maximize the execution speed
5. Create a file to manipulate the input and output values.

List of Programs:

1. Write a program in python that accepts two numbers from the user and print theirsum.
2. Write a program in python that declares 3 integers, determines and prints thelargest and smallest in the group.
3. Write a program in python to calculate simple interest.
4. Write a program in python to find that given year is leap year or not.
5. Write a program in python to find factorial of a given number.
6. Write a program in python to find that given number is Palindrome or not.
7. Write a program in python to find that given number is Armstrong or not.
8. Write a program in python to print Fibonacci Series.
9. Write a program in python to convert decimal number into binary numbers.
10. Program in python to calculate average of numbers using function.
11. Write a Program in python to Find the Area of a Rectangle Using Classes.
12. Write a Program in python to Append, Delete and Display Elements of a ListUsing Classes.
13. Write a Program in python to modify, delete, add and remove element indictionary
14. Write a python program to read and write to a text file.
15. Write a Program in python to Create a Class and Compute the Area and thePerimeter of the Circle.

Book for Study :

1. Learning Python by Mark Lutz, O‟Reilly Publication.
2. Introduction to Computer Science Using Python, Charles Dierbach, Wiley India Edition, 2018.

Books for References:

1. R. Nageswara Rao, “Core Python Programming”, Dreamtech.
2. John V Guttag. “Introduction to Computation and Programming Using Python”, Prentice Hall of India

Web Resources:

https://nptel.ac.in/courses/106106145

Course outcomes		K Level
After the completion of the course the student will be able to		
CO1:	Understand why python is a useful scripting language for developers	**Up to K2**
CO2:	Learn how to write loops and decision statements in python	**Up to K2**
CO3:	Learn how to use lists, tuples and dictionaries in python programs	**Up to K3**
CO4:	Learn how to identify python object types	**Up to K3**
CO5:	Learn how to read and write files in python	**Up to K4**

CO & PO Mapping:

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

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

LESSON PLAN

Exercises	Hrs	Mode
1.Write a program in python that accepts two numbers from the user and print their sum. 2. Write a program in python that declares 3 integers, determines and prints the largest and smallest in the group. 3. Write a program in python to calculate simple interest. 4. Write a program in python to find that given year is leap year or not. 5. Write a program in python to find factorial of a given number.	**25**	**Laboratory experiments**
6. Write a program in python to find that given number is Palindrome or not. 7. Write a program in python to find that given number is Armstrong or not. 8. Write a program in python to print Fibonacci Series. 9. Write a program in python to convert decimal number into binary numbers. 10. Program in python to calculate average of numbers using function.	**25**	**Laboratory experiments**
11. Write a Program in python to Find the Area of a Rectangle Using Classes. 12. Write a Program in python to Append, Delete and Display Elements of a List Using Classes. 13. Write a Program in python to modify, delete, add and remove element in dictionary. 14. Write a python program to read and write to a text file. 15. Write a Program in python to Create a Class and Compute the Area and the Perimeter of the Circle.	**25**	**Laboratory experiments**

Course Designed by: **Mr.V.J.Fready Blesson,** Assistant Professor and **Mrs.T.Thivya Sindhu,** Assistant Professor

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

Course Name	**PHP PROGRAMMING – LAB**				
CourseCode	**21UCCEP2**			**L**	**P**	**C**
Category	**Elective**			-	5	5
Nature of Course:	**EMPLOYABILITY**	SKILL ORIENTED	ENTREPRENURSHIP			

Course Objectives:

1. Understand the basic skills needed for website creation.
2. Provides the necessary knowledge to design and develop dynamic, database-driven web applications using PHP.
3. Apply PHP language to design solutions in real life problems
4. Recognize the open source technologies such as HTML, CSS.
5. Build applications using PHP and MySQL.

List of Programs:

HTML

1. Design HTML page using Heading and list tags.
2. Design HTML page with Images and Table.
3. Design HTML page using Form tag.
4. Design HTML page using Frameset tag.

CSS

5. To implement Inline CSS.
6. To implement Internal CSS.
7. To implement External CSS.

PHP

8. Write a PHP Program to display a message.
9. Write a PHP Program to perform Arithmetic Operation.
10. Write a PHP Program to perform String Operations.
11. Write a PHP program for Conditional statement.
12. Write a PHP program for Looping statement.
13. Write a PHP program for Array functions.
14. Write a PHP Program to validate Name, Email and Password anddisplay error messages.
15. Design a web page for feedback form.
16. Design a web page for admission form for a course.
17. Design a web site for a department.
18. Design a web site for a college.
19. Write a PHP Program to display current date and time.
20. Write a PHP program to validate email-id with regular expression.
21. Write a PHP Program to sort record using order by clause.
22. Create a database and table in MYSQL and perform the followingoperations: Insert, Delete, Update and Select.

Course outcomes		K Level
After the completion of the course the student will be able to		
CO1:	Gain the knowledge about open source	**Up to K2**
CO2:	Understand the basic tags of HTML	**Up to K2**
CO3:	Create web pages using HTML and CSS	**Up to K3**
CO4:	Analyze a web page and identify its elements and attributes	**Up to K3**
CO5:	Build web applications using PHP	**Up to K4**

CO & PO Mapping:

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

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

LESSON PLAN

Exercises	Hrs	Mode
1. Design HTML page using Heading and list tags. **2.** Design HTML page with Images and Table. **3.** Design HTML page using Form tag. **4.** Design HTML page using Frameset tag.	**20**	**Laboratory experiments**
5. To implement Inline CSS **6.** To implement Internal CSS **7.** To implement External CSS	**15**	**Laboratory experiments**
8. Write a PHP Program to display a message. **9.** Write a PHP Program to perform Arithmetic Operation. **10.** Write a PHP Program to perform String Operations. **11.** Write a PHP program for Conditional statement. **12.** Write a PHP program for Looping statement. **13.** Write a PHP program for Array functions. **14.** Write a PHP Program to validate Name, Email and Password anddisplay error messages.	**20**	**Laboratory experiments**
15. Design a web page for feedback form. **16.** Design a web page for admission form for a course. **17.** Design a web site for a department. **18.** Design a web site for a college. **19.** Write a PHP Program to display current date and time. **20.** Write a PHP program to validate email-id with regular expression. **21.** Write a PHP Program to sort record using order by clause. **22.** Create a database and table in MYSQL and perform the following operations: Insert, Delete, Update and Select.	**20**	**Laboratory experiments**

Course Designed by: Mrs.T.Thivya Sindhu, Assistant Professor and

Mr.V.J.Fready Blesson, Assistant Professor

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

Course Name	**MULTIMEDIA AND ITS APPLICATIONS– LAB**				
CourseCode	**21UCCEP3**		**L**	**P**	**C**
Category	**Elective**		-	5	5
Nature of Course:	**EMPLOYABILITY**	SKILL ORIENTED	ENTREPRENURSHIP		

Course Objectives:

On successful completion of the course, the students will be able to

1. To understand Basic Animation Concepts, Introduction to Flash
2. To apply different type of animation like motion twinning, shape morphing etc by using animation software like Flash.
3. To apply different effects on image using software like Photoshop.
4. To compare heterogeneous file format.
5. To practice layering concept in multimedia environment.

List of Programs:

FLASH

1. Procedure to create an animation to represent the growing moon.
2. Procedure to create an animation to indicate ball bouncing on steps.
3. Procedure to simulate movement of a cloud.
4. Procedure to draw the fan blades and to give proper animation.
5. Procedure to display the background given(filename: tulip.jpg) throughyour name.
6. Procedure to create an animation with the following features
7. Procedure to simulate a ball hitting another ball.
8. Procedure to create an animated cursor using start drag("ss", true);mouse.hide();
9. Procedure to design a digital visiting card containing at least one graphic and text information.
10. Procedure to change a circle into a square using flash.

PHOTOSHOP

11. Procedure to take a photographic image. Give a title for the image. Put the border. Write your names. Write the name of institution and place.
12. Procedure to prepare a cover page for the booking your subject area. Planyour own design.
13. Procedure to extract the flower only from given photographic image andorganize it on a background. Selecting your own background for organization.
14. Procedure to adjust the brightness and contrast of the picture so that itgives an elegant look.
15. Procedure to position the picture preferably on a plain background of acolor of your choice - positioning includes rotation and scaling.
16. Procedure to remove the arrows and text from the given photographicimage
17. Procedure to type a word and apply the effects shadow emboss
18. Procedure to use appropriate tool(s) from the toolbox, cut the objects from3 files (f1.jpg, f2.jpg & f3.jpg); organize them in a single file and apply feather effects.
19. Procedure to display the background given (filename: garden.jpg) throughyour name using mask.
20. Procedure to make anyone of one of the parrots black & white in a givenpicture.

Course Outcome		K Level
After the completion of the course the student will be able to		
CO1:	Understand the basic animations concepts	**Upto K3**
CO2:	Learn how to simulate advance multimedia frames	**Upto K3**
CO3:	Learn and apply cognitive principles of user interface design	**Upto K3**
CO4:	Practice layering concepts in multimedia environment	**Upto K4**
CO5:	How to implement multimedia E-leaning in macromedia flash	**Upto K4**

CO & PO Mapping:

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

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

LESSON PLAN

Exercises	Hrs	Mode
1. Design HTML page using Heading and list tags. **2.** Design HTML page with Images and Table. **3.** Design HTML page using Form tag. **4.** Design HTML page using Frameset tag.	**20**	**Laboratory experiments**
5. To implement Inline CSS **6.** To implement Internal CSS **7.** To implement External CSS	**15**	**Laboratory experiments**
8. Write a PHP Program to display a message. **9.** Write a PHP Program to perform Arithmetic Operation. **10.** Write a PHP Program to perform String Operations. **11.** Write a PHP program for Conditional statement. **12.** Write a PHP program for Looping statement. **13.** Write a PHP program for Array functions. **14.** Write a PHP Program to validate Name, Email and Password and display error messages.	**20**	**Laboratory experiments**
15. Design a web page for feedback form. **16.** Design a web page for admission form for a course. **17.** Design a web site for a department. **18.** Design a web site for a college. **19.** Write a PHP Program to display current date and time. **20.** Write a PHP program to validate email-id with regular expression. **21.** Write a PHP Program to sort record using order by clause. **22.** Create a database and table in MYSQL and perform the following operations: Insert, Delete, Update and Select.	**20**	**Laboratory experiments**

Course Designed by: Mrs.T.Thivya Sindhu, Assistant Professor and **Mr.V.J.Fready Blesson,** Assistant Professor

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

Course Name	**FUNDAMENTALS OF E-COMMERCE**			
Course Code	**21UCCS51**	**L**	**P**	**C**
Core	**Part IV –Skill Based**	2	-	2

NATURE OF COURSE:	EMPLOYBILITY	**SKILLORIENTED**	ENTREPRENEURSHIP

COURSE OBJECTIVES:

1. To enable the students to gain basic knowledge of Electronic-Commerce in the area of Business and Financing decisions
2. To enable the students to gain knowledge about procedures of e-commerce transactions and business practices through e-commerce activities.
3. Understand the basic concepts and technologies used in the field of management information systems
4. Have the knowledge of the different types of management information systems
5. Understand the processes of developing and implementing information systems;

Unit: I	**INTRODUCTION TO E-COMMERCE**	**3 hours**

E-Commerce -Definition, E-Commerce vs. Traditional Commerce - Evolution and Growth of E-Commerce in Business-Impact of Internet on Business performance – Driving forces of E-Commerce - Growth of E-Commerce in India

Unit: II	**CLASSIFICATION AND FRAMEWORK OF E-COMMERCE**	**3 hours**

Business to Business E-Commerce –Models in B2B - Business to Consumer in E-Commerce (B2C) - Consumer to Business E-Commerce (C2B) Consumer to Consumer E-Commerce (C2C) – Business to Government (B2G) – Government to Citizen (G2C) – Citizen to Government (C2G) - Electronic banking – Electronic banking vs. Traditional Banking - E-Commerce Sales Life Cycle

Unit: III	**ONLINE SHOPPING AND E-PAYMENT**	**7 hours**

Online Shopping and E-Payment –Meaning – Process - Advantages and Disadvantages – Online Merchants - Process Model – Model from Customer perspective – Process involved in buying a product - Components of Electronic system - Electronic Fund Transfer – Components of Online Credit Processing.

Unit: IV	**E-MARKETING AND E-ADVERTISING**	**8 hours**

E-Marketing – Meaning - Advantages – E-Mix: E-Product – E-Price- E-Place- E-Promotion; E-Mail Marketing – Affiliated Marketing –Brand Leveraging Strategy –E-Advertising – Meaning –

Types – Features - Online display advertising – Advantages of using technologies for providing Customer support.		
Unit: V	**CYBER CRIMES AND CYBER LAWS**	**9 hours**
Cyber Crimes – Meaning - Formation of Online Contracts – Cyber Forensics – Types of Security Threats in E-Commerce – Cyber Law – Meaning – Need and Importance – E – Commerce; Issues and provisions in Indian Law.		
	Total Lecture Hours	**30 Hours**

Books for Study:

1. Dr. K. Abirami Devi Dr. M. Alagammal, "E-Commerce", Margham Publications. 2019

Books for References:

1. Parag Diwan& Sunil Sharma 2000 E-Commerce A Managerial guide to E-Business Deep & Deep Pub.,Delhi

2. Agarwal Kamalesh N &Agarwal Deeksha _2000 Business On the Net –Introduction to the Electronic Commerce, McMillan India Pub, New Delhi

Web Resources:

https://onlinecourses.swayam2.ac.in/cec20_mg25/preview
https://nptel.ac.in/courses/110/105/110105083/

EXPECTED COURSE OUTCOME		**K Level**
CO1:	To enable the students gain introductory knowledge on e-Commerce	**Up to K2**
CO2:	To enable the students to gain basic knowledge on Architectural aspect of e-commerce	**Up to K2**
CO3:	To enable the students to gain essential knowledge on Online Shopping and E-Payment	**Up to K3**
CO4:	To enable the students to gain application knowledge on E-Marketing and E-Advertising	**Up to K3**
CO5:	To enable the students to gain conceptual knowledge on Cyber Crimes and Cyber laws	**Up to K4**

CO & PO Mapping:

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

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

LESSON PLAN

UNIT	Fundamentals of E-Commerce	Hrs	Mode
I	Introduction to e-commerce	(3 hours)	**Lecture (PPT)**
II	Classification, framework and application in e-commerce	(3 hours)	**Lecture (PPT)**
III	Online shopping and e-payment	(7 hours)	**Lecture (PPT)**
IV	E-marketing and e-advertising	(8 hours)	**Lecture (PPT)**
V	Cyber Crimes and cyber laws	(9 hours)	**Lecture (PPT)**

Course Designer:

Dr. R. Ratheka, Assistant Professor & **Dr. S. Ganesan**, Associate Professor


SIXTH SEMESTER

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

Course Name	**Management Accounting**			
Course Code	**21UCCC61**	**L**	**P**	**C**
Category	**CORE**	6	-	4

Nature of course:	**EMPLOYABILITY**		SKILL ORIENTED		ENTREPRENURSHIP	

Course Objectives:

1. To enhance the abilities of learners to develop the concept of management accounting and its significance in the business.
2. To enhance the abilities of learners to analyze the financial statements.
3. To enable the learners to understand, develop and apply the techniques of management accounting in the financial decision making in the business corporates.
4. To make the students develop competence with their usage in managerial decision making and control.
5. To enable students to communicate financial information about an organization and its activities

Unit: I	**Introduction and Financial Statement**	**18**

Management Accounting - Meaning- Definition - Nature and Scope – Objectives of Management Accounting - Difference between financial accounting and management accounting and cost accounting- Advantages and limitations of management accounting- Financial statement analysis- Comparative, Common size and Trend analysis.

Unit: II	**Ratio Analysis**	**18**

Meaning - Nature and Interpretation – Utility and Limitations of Ratio - classification of ratios- Liquidity- Profitability- Turnover- Solvency ratio.

Unit: III	**Fund Flow Statement and Cash Flow Statement (AS3/IndAS7)**	**18**

Fund Flow Analysis-Concept of Funds –Sources and Uses of Funds- Construction of Fund Flow Statement. **Cash flow statement:** Cash Flow analysis: Utility of cash flow statement – Construction of Cash Flow Statement.

Unit: IV	**Marginal Costing Technique**	**18**

Marginal Costing and Profit Planning: Distinction between Absorption Costing and Marginal Costing –Direct Costing, Differential Costing, Key Factor – Break Even Analysis – Margin of Safety – Cost Volume Profit Relationship.		
Unit: V	**Budget and Budgetary Control**	**18**
Concepts of Budget and Budgetary Control – Nature and Objectives of Budgetary Control – Advantages – Limitations – Classification of Budget –Production, Purchase, Sales, Cash and Flexible budget – Zero Base Budgeting.		
	Total Lecture Hours	**90**
(80% of marks must be allotted to problem solving questions. 20% of marks must be allotted to Theory questions).		

Books for Study:

R. Ramachandran and R. Srinivasan, Management Accounting, Sriram Publications Chennai 2018

Books for References:

1.. S.N. Maheswari, Principles of management Accounting, Sultan Chand & Sons New Delhi.2018

*2 .ShashiK.Gupta, Kshama, **Management Accounting**, Kalyani Publishers, Ludhiana, 2015*

Web Resources:

1. **https://www.technofunc.com/index.php/domain-knowledge/banking-domain/item/type-of-banks**
2. **https://www.investopedia.com/terms/r/ratioanalysis.asp**
3. **https://groww.in/p/difference-between-cash-flow-and-fund-flow/**
4. **https://www.accountingnotes.net/cost-accounting/marginal-costing/marginal-costing-meaning-and-features-cost-accounting/10533**
5. **https://www.umeschandracollege.ac.in/pdf/study-material/accountancy/Budget-Budgetary-Control-Sem-IV.pdf**

SOURCE: National Digital Library of India

Course Outcomes		**K Level**
CO1:	Have a good understanding of the applicability of financial statements for decision making	**Up to K2**
CO2:	Gain knowledge of preparation, analysis and interpretation of financial statements	**Up to K3**
CO3:	Prepare Fund flow statement and cash flow statement	**Up to K4**
CO4:	Familiarize the Marginal Costing technique	**Up to K4**
CO5:	Gain mastery over the preparation of Budget and Budgetary control	**Up to K3**

CO & PO Mapping:

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

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

LESSON PLAN

Unit	MANAGEMENT ACCOUNTING	Hrs	Pedagogy
I	Introduction and Financial statement	18	Lecture (PPT)
II	Ratio analysis	18	Lecture (PPT)
III	Fund flow Statement and Cash Flow Statement (AS3/IndAS7	18	Lecture (PPT)
IV	Marginal Costing Technique	18	Lecture (PPT)
V	Budgeting and Budgetary Control	18	Lecture (PPT)

Course Designed by:

Dr. B. Kothai Nachiar, Assistant Professor &

Dr. R. Ratheka, Assistant Professor

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

Distribution of Marks with K Level CIA I & CIA II								
	K Level	**Section A (Multiple Choice Questions)**	**Section B (Short Answer Questions)**	**Section C (Either / Or Choice)**	**Section D (Open Choice)**	**Total Marks**	**% of (Marks without choice)**	**Consolidate of %**
CI A I	**K1**	2	2	-	-	4	8	60
	K2	2	4	10	10	26	52	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CI A II	**K1**	2	2	-	-	4	8	40
	K2	2	4	10		16	32	
	K3	-	-	10	10	20	40	40
	K4	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	2	-	-	7	5.83	50
K2	5	8	30	10	53	44.17	
K3	-	-	20	30	50	41.67	41.67
K4	-	-	-	10	10	8.33	8.33
Marks	10	10	50	50	120	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.							

Summative Examinations - Question Paper – Format

Section A (Multiple Choice Questions) **Answer All Questions**			**(10x1=10 marks)**
Q.No	**CO**	**K Level**	**Questions**
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
Section B (Short Answers) **Answer All Questions**			**(5x2=10 marks)**
Q.No	**CO**	**K Level**	**Questions**
11	CO1	K1	
12	CO2	K2	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
Section C (Either/Or Type) **Answer All Questions**			**(5 x 5 = 25 marks)**
Q. No	**CO**	**K Level**	**Questions**
16) a	CO1	K2	
16) b	CO1	K2	
17) a	CO2	K2	
17) b	CO2	K2	
18) a	CO3	K3	
18) b	CO3	K3	
19) a	CO4	K3	
19) b	CO4	K3	
20) a	CO5	K2	
20) b	CO5	K2	
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels			
Section D (Open Choice) **Answer Any Three questions**			**(3x10=30 marks)**
Q.No	**CO**	**K Level**	**Questions**
21	CO1	K2	
22	CO2	K3	
23	CO3	K4	
24	CO4	K3	
25	CO5	K3	

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

Course Name	**CORPORATE ACCOUNTING – II**			
Course Code	**21UCCC62**	**L**	**P**	**C**
Category	**Core**	6	-	4

Nature of course:	**EMPLOYABILITY**		SKILL ORIENTED		ENTREPRENEURSHIP	

Course Objectives:

1. To teach Accounting Methods for Amalgamation.
2. To enable the students to understand the procedures of Accounting for Holding Companies.
3. To enable them to develop skills in the preparation of Accounting Statements for Banking Companies.
4. To impart knowledge on preparation of Annual Accounts for Insurance Companies
5. To understand the methods of Accounting for Electricity Companies.

Unit: I	**Amalgamation, Absorption & Internal Reconstruction**	**18**

Amalgamation – Meaning-Types of Amalgamation: Amalgamation in the nature of merger, Amalgamation in nature of purchase –Computation of Purchase Consideration – Absorption-Internal Reconstruction.

Unit: II	**Accounts of Holding Companies**	**18**

Holding Company Accounts –Meaning and Definition of Holding Company and Subsidiary Company - Consolidation of Balance Sheet with treatment of Minority Interest, Cost of Control, Capital and Revenue Profit, Revaluation of Assets and Liabilities, Unrealized Profit, Treatment of Dividend. (Inter Company Holdings and Owings excluded).

Unit: III	**Accounts of Banking Companies**	**18**

Introduction– Rebate on Bills Discounted – Provision for Non-performing Assets - Preparation of Profit and Loss Account and Balance Sheet (New format only).

Unit: IV	**Accounts of Insurance Companies**	**18**

Introduction – Life Insurance (Under IRDA Act 2000) - Annual Accounts for Life Insurance – Revenue Account – Valuation Balance Sheet – Balance Sheet - Accounts of General Insurance (Under IRDA Act 2000) – Fire Insurance – Marine Insurance - Preparation of Revenue Account, Profit and Loss Account, Profit and Loss Appropriation Account and Balance Sheet.

Unit: V	**Accounts of Electricity Companies**	**18**

Introduction – Special Features of Double Account System - Double Account System vs. Double Entry System – Double Account System vs. Single Entry System - Advantages and Disadvantages of Double Account System - Statements of Accounts for Electricity Companies – Final accounts– Replacement of assets (Excluding disposal of surplus).
Total Lecture Hours **90**
(80% of marks must be allotted to problem solving questions. 20% of marks must be allotted to Theory questions).
Books for Study:
1. Reddy. T.S. and Murthy .A, Corporate Accounting , Margham Publications, Chennai, Revised Edition - 2020.
Books for References:
1. Gupta R.L. & Radhaswamy M., "Corporate Accounts Theory Method and Application", Sultan Chand & Co., New Delhi, 13th Revised Edition 2017. 2. Dr. M.A. Arulanandam, Dr. K.S. Raman, "Advanced Accountancy", Part-I", Himalaya Publications, New Delhi, 2016.
Web Resources:
1.https://edurev.in/courses/10649_Advanced-Corporate-Accounting-Notes-for-Bcom **2. https://www.studocu.com/in/document/bangalore-university/indian-language/aca-notes-compressed-advanced-corporate-accounting/8387062** **3.https://www.teachmint.com/tfile/studymaterial/b-com/aca/advancedcorporateaccounting/720214b6-dcde-47aa-8900-49b1d9391d7a** SOURCE: National Digital Library of India

Course Outcomes		**K Level**
CO1:	Able to understand and prepare the accounts for Amalgamated Companies.	**Up To K2**
CO2:	Consolidate and analyze the financial accounts of Holding and Subsidiary Companies.	**Up To K4**
CO3:	Estimate the profit and financial position of Banking Companies.	**Up To K3**
CO4:	Prepare the Annual accounts for Life Insurance & General Insurance Companies.	**Up To K3**
CO5:	Apply the principles of double account system to prepare final accounts for Electricity Companies.	**Up To K3**

CO & PO Mapping:

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

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

LESSON PLAN

Unit	CORPORATE ACCOUNTING II	Hrs	Pedagogy
I	Amalgamation, Absorption & Reconstruction	16	Lecture (PPT)
II	Accounts of Holding Companies	16	Lecture (PPT)
III	Accounts of Banking Companies	16	Lecture (PPT)
IV	Accounts of Insurance Companies	12	Lecture (PPT)
V	Accounts of Electricity companies	15	Lecture (PPT)

Course Designed by:

Dr. K.Bala Sathya, Assistant Professor &**Dr. V.Devika,** Assistant Professor

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

Distribution of Marks with K Level CIA I & CIA II								
	K Level	**Section A (Multiple Choice Questions)**	**Section B (Short Answer Questions)**	**Section C (Either / Or Choice)**	**Section D (Open Choice)**	**Total Marks**	**% of (Marks without choice)**	**Consolidate of %**
CI A I	**K1**	2	2	-	-	4	8	60
	K2	2	4	10	10	26	52	
	K3	-	-	10	-	10	20	20
	K4	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100
CI A II	**K1**	2	2	-	-	4	8	80
	K2	2	4	20	10	36	72	
	K3	-	-	-	10	10	20	20
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	-	-	-	5	4.17	58.34
K2	5	10	30	20	65	54.17	
K3	-	-	20	20	40	33.33	33.33
K4	-	-	-	10	10	8.33	8.33
Marks	10	10	50	50	120	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.							

Summative Examinations - Question Paper – Format

Section A (Multiple Choice Questions) **Answer All Questions**			**(10x1=10 marks)**
Q.No	**CO**	**K Level**	**Questions**
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
Section B (Short Answers) **Answer All Questions**			**(5x2=10 marks)**
Q.No	**CO**	**K Level**	**Questions**
11	CO1	K2	
12	CO2	K2	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
Section C (Either/Or Type) **Answer All Questions**			**(5 x 5 = 25 marks)**
Q. No	**CO**	**K Level**	**Questions**
16) a	CO1	K2	
16) b	CO1	K2	
17) a	CO2	K3	
17) b	CO2	K3	
18) a	CO3	K2	
18) b	CO3	K2	
19) a	CO4	K2	
19) b	CO4	K2	
20) a	CO5	K3	
20) b	CO5	K3	
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels			
Section D (Open Choice) **Answer Any Three questions**			**(3x10=30 marks)**
Q.No	**CO**	**K Level**	**Questions**
21	CO1	K2	
22	CO2	K4	
23	CO3	K3	
24	CO4	K2	
25	CO5	K3	

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

Course Name	**PROJECT AND VIVA - VOCE**							
Course Code	**21UCCPR1**					**L**	**P**	**C**
Core	**CORE**					6	-	4
NATURE OF COURSE:	**EMPLOYBILITY**	✓	SKILLORIENTED		ENTREPRENEURSHIP			

On successful completion of this course, the students will be able to

1. Develop the ability of the students to prepare a project.
2. Give the practical exposure in the field of commerce and business
3. Identify and discuss the role and importance of research in the social sciences.
4. Identify and discuss the issues and concepts salient to the research process.
5. Identify and discuss the concepts and procedures of sampling, data collection, analysis and reporting.

Regulations for the Project Report:

- The topic of the project may be based on research articles from commerce journals or any topic not covered in the B.Com syllabus.
- Internal examinations are the respective supervisors.
- Viva Voce examination to be evaluated by the external examiner.
- The report of the project must be in the prescribed form. It should be typed neatly in MS Word. The font size of the letter should be 12 point with 1.5 space.
- The format of the project report should have the following components.
  - First page should contain:
    - Title of the project report
    - Name of the candidate.
    - Register number
    - Name of the Supervisor.
    - Address of the institution.
    - Month & Year of submission.
  - Contents.
  - Declaration by Candidate.
  - Certificate by Supervisor
  - Acknowledgement
  - List of tables
  - List of figures
  - Chapters (not exceeding five)
- The number of pages in the project may be 50 to 80.

- Two copies of the project report with binding should be submitted.

Course Description

The Project is conducted by the following Course Pattern.

Internal

Presentation Submission	**40**

External

Project Report Viva Voce	**60**

Total - 100

Course Outcomes		**K Level**
On successful completion of this course, the students will be able to		
CO1:	Understand project characteristics and various stages of a project.	**K2**
CO2:	Know the key research concepts and issues.	**K3**
CO3:	Able to take Business Analysis	**K4**
CO4:	Analyze Market by taking business research	**K4**
CO5:	Able to take business decisions by taking research	**K4**

CO & PO Mapping:

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

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

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

Course Name	INTERNET AND WEB TECHNOLOGY							
Course Code	21UCCE61					**L**	**P**	**C**
Category	Elective					5	-	5
Nature of course:	**EMPLOYABILITY**		SKILL ORIENTED		ENTREPRENURSHIP			

Course Objectives:

1. Describes the concepts of World Wide Web, and the requirements of effective web design.
2. Describes the importance of markup languages.
3. Illustrates the features and components of HTML.
4. Describes the use of VB Script in Client Side Scripting.
5. Demonstrates CSS and DHTML.

Unit: I	**Introduction to Internet and Internet Protocols**	**15**

Introduction: Internet – History of Internet – Internet services and Accessibility – Uses of Internet – Protocols – Web concepts – Internet Standards Internet Protocols: Introduction – Internet Protocols –Host Names – Internet Applications and Application Protocols

Unit: II	**HTML Forms**	**15**

Introduction - SGML – Outline of a HTML document – Head Section - Body Section - HTML Forms

Unit: III	**VBScript**	**15**

Introduction – Embedding VB script code in an HTML document – Comments – Variables – Operators – Procedures – Conditional Statements – Looping Constructs – Objects and VBScript - Cookies

Unit: IV	**Cascading Style Sheets (CSS)**	**15**

Coding CSS – Properties of Tags – Property values – Other style properties – Inline style sheets – Embedded Style Sheets – External Style Sheets – Grouping – Inheritance – Class as Selector – ID asSelector – Contextual Selectors – Pseudo Classes and Pseudo-elements – Positioning – Backgrounds
– Element Dimensions

Unit: V	**DHTML**	**15**

Document Object Model and Collections – Event Handling – Filters and Transitions – Data Binding

	Total Hours	**75**

Books for Study:

1. N.P.Gopalan, J.Akilandeswari, Web Technology, PHI Learning Private Limited, New Delhi, SecondEdition, July 2014.

Books for References:

1. L.MathuKrithigaVenkatesh,WebTechnology,Margham Publications, Chennai, 2004.
2. Chris Bates ,Web Programming,Wiley India Pvt Ltd, New Delhi, Third Edition, 2002.
3. Raj Kamal, Internet and Web Technologies, Mc Graw Hill Publication, 2017

Web Resources:

1. **https://www.javajee.com/introduction-to-important-concepts-in-internet-and-web-technologies**
2. **https://www.dcs.bbk.ac.uk/study/modules/internet-and-web-technologies/**
3. **https://en.wikiboks.org/wiki/Introduction_to_Information_Technology/Web_Technologies**

COURSE OUTCOME		K Level
After the completion of the course the student will be able to,		
CO1	Explain the fundamentals of Internet, and the principles of web design.	**Up To K2**
CO2	Analyze a web page and identify its elements and attributes.	**Up To K4**
CO3	Apply HTML and Cascading Style Sheets tools in web pages design.	**Up To K3**
CO4	Use the concepts of VBScript.	**Up To K3**
CO5	Demonstrate a web application using DHTML .	**Up To K3**

CO & PO Mapping:

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

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

LESSON PLAN

UNIT	INTERNET AND WEB TECHNOLOGY	Hrs	Mode
I	Introduction: Internet – History of Internet – Internet services and Accessibility – Uses of Internet – Protocols – Web concepts – Internet Standards Internet Protocols: Introduction – Internet Protocols – Host Names – Internet Applications and Application Protocols	**15**	**L/ PPT**
II	Introduction - SGML – Outline of a HTML document – Head Section - Body Section - HTML Forms	**15**	**L/Chalk & Talk**
III	Introduction – Embedding VBscript code in an HTML document – Comments – Variables – Operators – Procedures – Conditional Statements – Looping Constructs – Objects and VBScript - Cookies	**15**	**L/ PPT**
IV	Coding CSS – Properties of Tags – Property values – Other style properties – Inline style sheets – Embedded Style Sheets – External Style Sheets – Grouping – Inheritance – Class as Selector – ID as Selector – Contextual Selectors – Pseudo Classes and Pseudo-elements – Positioning – Backgrounds – Element Dimensions	**15**	**L/Chalk & Talk**
V	Document Object Model and Collections – Event Handling – Filters and Transitions – Data Binding	**15**	**L/Chalk & Talk**

Course Designed by: Mrs.T.Thivya Sindhu, Assistant Professor and

Mr.V.J.Fready Blesson, Assistant Professor

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

Distribution of Marks with K Level CIA I & CIA II								
	K Level	**Section A (Multiple Choice Questions)**	**Section B (Short Answer Questions)**	**Section C (Either / Or Choice)**	**Section D (Open Choice)**	**Total Marks**	**% of (Marks without choice)**	**Consolidate of %**
CIA I	**K1**	2	4	-	10	16	32	100
	K2	2	2	20	10	34	68	
	K3	-	-	-	-	-	-	-
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CIA II	**K1**	2	2	-	-	4	8	40
	K2	2	4	10	-	16	32	
	K3	-	-	10	20	30	60	60
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

Summative Examinations - Distribution of Marks with K Level

K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks Without choice)	Consolidated %
K1	5	4	-	-	9	8	40
K2	5	4	20	10	39	32	
K3	-	2	30	30	62	52	60
K4	-	-	-	10	10	8	
Marks	10	10	50	50	120	100	100

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

Summative Examinations - Question Paper – Format

Section A (Multiple Choice Questions) **Answer All Questions**			**(10x1=10marks)**
Q. No	**CO**	**K Level**	**Questions**
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
Section B (Short Answers) **Answer All Questions**			**(5x2=10marks)**
Q. No	**CO**	**K Level**	**Questions**
11	CO1	K2	
12	CO2	K1	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
Section C (Either/Or Type) **Answer All Questions**			**(5 x 5 = 25marks)**
Q. No	**CO**	**K Level**	**Questions**
16)a	CO1	K2	
16) b	CO1	K2	
17) a	CO2	K3	
17) b	CO2	K3	
18) a	CO3	K3	
18) b	CO3	K3	
19) a	CO4	K2	
19) b	CO4	K2	
20) a	CO5	K3	
20) b	CO5	K3	
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels			
Section D (Open Choice) **Answer Any Three questions**			**(3x10=30marks)**
Q. No	**CO**	**K Level**	**Questions**
21	CO1	K2	
22	CO2	K4	
23	CO3	K3	
24	CO4	K3	
25	CO5	K3	

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

Course Name	ANDROID MOBILE APPLICATION DEVELOPMENT				
Course Code	21UCCE62			**L**	**C**
Category	Elective			5	5
Nature of course:	**EMPLOYABILITY**	SKILL ORIENTED	ENTREPRENURSHIP		

Course Objectives:

1. To create an Android project with Android Studio and run an application.
2. Learn some Android architecture and the key principles underlying its design.
3. Understand of the processes that are involved in an Android developed application and familiar with Android development tools and user interface.
4. To learn Picture and Menus with Views and Data Persistence
5. Understanding the Messaging and Location- Based Services in Androiddevelopment Application.

Unit: I	**Android Basic and Android Activities**	**15**

Getting Started with Android Programming: Introduction **–** What is Android? –Obtaining the Required Tools. **Android Activities and Intents**: Understanding Activities –Linking Activities UsingIntents– Fragments–Calling Built in Application Using Intents, Displaying Notifications.

Unit: II	**Android User Interface and Views**	**15**

Getting to Know the Android User Interface: Understanding the Components of a Screen, Adapting to Display Orientation, Managing Changes to Screen Orientation. **DesigningYour User Interface Using Views:** Basic Views –Picker Views– list Views to Display Long List.

Unit: III	**Picture and Menus with Views and Data Persistence**	**15**

Displaying Picture and Menus with Views: Using Image View to Display Pictures –Using Menus with Views. **Data Persistence**: Persisting Data to Files, Creating and Using Databases. **Content Providers:** Sharing Data in Android, Using a Content Provider

Unit: IV	**Messaging and Location- Based Services**	**15**

Messaging: SMS Messaging– Sending SMS Messages Programmatically, Getting Feedback After Sending the Message, Getting Feedback After Sending the Message- Sending Email**. Location-Based Services:** Displaying Maps –Getting Location Data–Monitoring a Location**.**

Unit: V	**Developing Android Services and Publishing Android Applications**	**15**

Developing Android Services: Creating Your Own Services, Communicating between a Service and an Activity, Binding Activities to Services.
Publishing Android Applications: Preparing for Publishing–Deploying APK Files**.**

Total Hours	**75**

Books for Study:

1.Wei-MengLee, **Beginning Android4 Application Development**, Wiley India Pvt. Ltd., FirstEdition,NewDelhi,2012.

UnitI: Chapters:1,2.**UnitII:**Chapters:3,4. **Unit III:** Chapters:5,6,7.**UnitIV:** Chapters:8,9. **UnitV:**Chapters:10,11.

Books for References:

1. John Horton, Android Programming for Beginners, Packt Publishing, First edition, Mumbai, 2015.
2. Dawn Griffiths & David Griffiths, Head First Android Development,O'Reilly, Second Edition, California, 2018.
3. MaheL. Murphy, Android Development, Commonware, Third Edition, United States of America, 2011.

Web Resources:

1. **https://www.edx.org/course/android-app-development-beginners-galileox-caad002x-21.**
2. **https://www.simplilearn.com/mobile-and-software-development/android- app- development-training**

COURSE OUTCOME		**K Level**
After the completion of the course the student will be able to		
CO1	Understand both Android Basic and Android Activities concepts.	**Up To K2**
CO2	Develop various Android applications related to rich uses interactive interfaces and views.	**Up To K2**
CO3	Construct Android applications with Menus with Views	**Up To K3**
CO4	Understand and implement Messaging and Location- Based Services	**Up To K3**
CO5	Developing and Publishing Android Applications	**Up To K4**

CO & PO Mapping:

COS	PO 1	PO 2	PO 3	PO 4	PO5	PO 6
CO 1	**2**	**1**	**2**	**2**	**3**	**2**
CO 2	**3**	**2**	**2**	**2**	**2**	**3**
CO 3	**3**	**3**	**3**	**3**	**2**	**3**
CO 4	**3**	**3**	**3**	**3**	**2**	**3**
CO 5	**3**	**3**	**3**	**3**	**2**	**3**

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

LESSON PLAN

UNIT	ANDROID MOBILE APPLICATION DEVELOPMENT	Hrs	Mode
I	**Getting Started with Android Programming:** Introduction – What is Android? –Obtaining the Required Tools. **Android Activities and Intents**: Understanding Activities –Linking Activities Using Intents– Fragments–Calling Built in Application Using Intents, Displaying Notifications.	15	L/ PPT
II	**Getting to Know the Android User Interface:** Understanding the Components of a Screen, Adapting to Display Orientation, Managing Changes to Screen Orientation. **Designing Your User Interface Using Views:** Basic Views –Picker Views– List Views to Display Long List	15	L/Chalk & Talk
III	**Displaying Picture and Menus with Views:** Using Image View to Display Pictures –Using Menus with Views. **Data Persistence**: Persisting Data to Files, Creating and Using Databases. **Content Providers:** Sharing Data in Android, Using a Content Provider	15	L/ PPT
IV	**Messaging:** SMS Messaging– Sending SMS Messages Programmatically, Getting Feedback After Sending the Message, Getting Feedback After Sending the Message- Sending Email**. Location-Based Services:** Displaying Maps –Getting Location Data– Monitoring a Location	15	L/Chalk & Talk
V	**Developing Android Services**: Creating Your Own Services, Communicating between a Service and an Activity, Binding Activities to Services. **Publishing Android Applications:** Preparing for Publishing–Deploying APK Files**.**	15	L/Chalk & Talk

Course Designed by: Dr.B.Vijayalakshmi,, Assistant Professor and **Mr.S. B. Subramania Raja**, Assistant Professor

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

Distribution of Marks with K Level CIA I & CIA II								
	K Level	**Section A (Multiple Choice Questions)**	**Section B (Short Answer Questions)**	**Section C (Either / Or Choice)**	**Section D (Open Choice)**	**Total Marks**	**% of (Marks without choice)**	**Consolidate of %**
CIA I	**K1**	2	4	-	10	16	32	100
	K2	2	2	20	10	34	68	
	K3	-	-	-	-	-	-	-
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CIA II	**K1**	2	2	-	-	4	8	40
	K2	2	4	10	-	16	32	
	K3	-	-	10	20	30	60	60
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Summative Examinations - Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks Without choice)	Consolidated %
K1	5	4	-	-	9	8	49
K2	5	4	20	20	49	41	
K3	-	2	30	20	52	43	51
K4	-	-	-	10	10	8	
Marks	10	10	50	50	120	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.							

Summative Examinations - Question Paper – Format

Section A (Multiple Choice Questions) **Answer All Questions**			**(10x1=10marks)**
Q. No	**CO**	**K Level**	**Questions**
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
Section B (Short Answers) **Answer All Questions**			**(5x2=10marks)**
Q. No	**CO**	**K Level**	**Questions**
11	CO1	K2	
12	CO2	K1	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
Section C (Either/Or Type) **Answer All Questions**			**(5 x 5 = 25marks)**
Q. No	**CO**	**K Level**	**Questions**
16) a	CO1	K2	
16) b	CO1	K2	
17) a	CO2	K3	
17) b	CO2	K3	
18) a	CO3	K3	
18) b	CO3	K3	
19) a	CO4	K2	
19) b	CO4	K2	
20) a	CO5	K3	
20) b	CO5	K3	
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels			
Section D (Open Choice) **Answer Any Three questions**			**(3x10=30marks)**
Q. No	**CO**	**K Level**	**Questions**
21	CO1	**K2**	
22	CO2	**K2**	
23	CO3	**K3**	
24	CO4	**K3**	
25	CO5	**K4**	

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

Course Name	CYBER SECURITY			
Course Code	21UCCE63	**L**	**P**	**C**
Category	Elective	5	-	5

Nature of Course:	**EMPLOYABILITY**	✓	SKILL ORIENTED	ENTREPRENEURSHIP

COURSE OBJECTIVES:

1. Provide knowledge for protecting damaged systems, protecting personal data and securingcomputer networks in an organization.
2. Practice using academic knowledge to design and implement security solutions.
3. Understand key cryptography, governance, and compliance terms and concepts.
4. Development of cyber security strategies and guidelines.
5. Understand the principles of web security and keep the network secure by monitoring andanalyzing the nature of attacks using cyber / computer forensics software / tools.

Unit: I	**Fundamentals of Computer Security**	**15**

Introduction to the concepts of security: Introduction – The Need for Security Approaches – Principles of Security – Types of Attacks – Hackers and Intruders - Recent Cyber Issues – Need of Firewalls.

Unit: II	**Cryptography**	**15**

Cryptography – Introduction – Plain text and Cipher Text – Substitution Technique – Transposition techniques – Encryption and Decryption – Symmetric and Asymmetric Key – Cryptography Stegnography – Key range and Key size – Possible Types of Attacks.

Unit: III	**Protection in General Purpose Operating System**	**15**

Protected Objects and Methods of Protection – Memory and Address Protection – Control of Access to General Objects – File Protection Mechanisms – User Authentication. - What is a Trusted System? – Security Policies – Models of Security – Trusted Operating System

Unit: IV	**Database Security**	**15**

Database Security: Introduction to Database – Security Requirements – Reliability and Integrity – Sensitive Data – Inference – Multilevel Databases – Proposals for Multilevel Security.

Unit: V	**Defense and Analysis Techniques**	**15**

Network Concepts – Threats in Networks – Network Security Controls – Firewalls – Intrusion Reduction Systems – Secure E-Mail.

Total Lecture Hours	**75**

Books for Study:

Security in Computing – Third Edition, Charles P. Pfleedger, Shari Lawrence Pfleedger, PHI, 2005.

Books for References:

1. Cryptography and Network Security – William Stallings, PHI, 2008
2. Cryptography and Network Security – behrouz A. Forouzan, The Mc. Graw Hill, 2008.

Web References:

1. https://onlinecourses.swayam2.ac.in/ugc19_hs25/preview
2. https://onlinecourses.swayam2.ac.in/nou19_cs08/pre view 3.https://www.javatpoint.com/cyber-security-tutorial

Course Outcome		K Level
After the completion of the course the student will be able to		
CO1:	To describe the fundamentals of cyber security and cryptography	**Upto K3**
CO2:	To classify various network attacks, describe their sources, and mechanisms of prevention.	**Upto K3**
CO3:	To determine and analyze software vulnerabilities and security solutions to reduce the risk of exploitation.	**Upto K3**
CO4:	To measure the performance and troubleshoot cyber security systems.	**Upto K4**
CO5:	To design the cyber security needs of an organization	**Upto K4**

CO & PO Mappings:

COS	PO1	PO2	PO 3	PO 4	PO 5	PO 6
CO 1	**3**	**2**	**2**	**2**	**3**	**2**
CO 2	**2**	**2**	**2**	**2**	**3**	**3**
CO 3	**3**	**1**	**2**	**2**	**2**	**2**
CO 4	**2**	**2**	**2**	**2**	**1**	**2**
CO 5	**3**	**3**	**2**	**2**	**2**	**3**

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

LESSON PLAN

UNIT	CYBER SECURITY	Hrs	Mode
I	Introduction to the concepts of security: Introduction – The Need for Security Approaches – Principles of Security – Types of Attacks – Hackers and Intruders - Recent Cyber Issues – Need of Firewalls.	**15**	**ICT**
II	Cryptography – Introduction – Plain text and Cipher Text – Substitution Technique – Transposition techniques – Encryption and Decryption – Symmetric and Asymmetric Key – Cryptography Stegnography – Key range and Key size – Possible Types of Attacks.	**15**	**ICT**
III	Protected Objects and Methods of Protection – Memory and Address Protection – Control of Access to General Objects – File Protection Mechanisms – User Authentication. - What is a Trusted System? – Security Policies – Models of Security – Trusted Operating System	**15**	**ICT**
IV	Database Security: Introduction to Database – Security Requirements – Reliability and Integrity – Sensitive Data – Inference – Multilevel Databases – Proposals for Multilevel Security.	**15**	**ICT**
V	Network Concepts – Threats in Networks – Network Security Controls – Firewalls – Intrusion Reduction Systems – Secure E-Mail.	**15**	**ICT**

Course Designed by: **Mr S.P.Subramaniaraja**, Assistant Professor and

Mrs A.Nagaswathy, Head and Assistant Professor

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

Distribution of Marks with K Level CIA I & CIA II								
	K Level	**Section A (Multiple Choice Questions)**	**Section B (Short Answer Questions)**	**Section C (Either / Or Choice)**	**Section D (Open Choice)**	**Total Marks**	**% of (Marks without choice)**	**Consolidate of %**
CIA I	**K1**	2	2	-	-	4	8	20
	K2	2	4	-	-	6	12	
	K3	-	-	20	20	40	80	80
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CIA II	**K1**	2	2	-	--	4	8	20
	K2	2	4	-	-	6	12	
	K3	-	-	10	10	20	40	40
	K4	-	-	10	10	20	40	40
	Marks	4	6	20	20	50	100	100

K1 –Remembering and recalling facts with specific answers

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

K3 – Applications oriented solving problems.

K4 – Examining, analyzing presentation and make inferences with evidences

CO5 Will be allotted for individual assignment which carries five marks as part of CIA component

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

Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5		-	-	5	4	17
K2	5	10	-	-	15	13	
K3	-	-	30	30	60	50	50
K4	-	-	20	20	40	33	33
Marks	10	10	50	50	120	100	100
NB**: Higher level of performance of the students is to be assessed by attempting higher level of K levels.**							

Summative Examinations - Question Paper – Format

Section A (Multiple Choice Questions) **Answer All Questions**			**(10x1=10marks)**
Q. No	**CO**	**K Level**	**Questions**
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
Section B (Short Answers) **Answer All Questions**			**(5x2=10marks)**
Q. No	**CO**	**K Level**	**Questions**
11	CO1	K2	
12	CO2	K1	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
Section C (Either/Or Type) **Answer All Questions**			**(5 x 5 = 25marks)**
Q. No	**CO**	**K Level**	**Questions**
16)a	CO1	K2	
16) b	CO1	K2	
17) a	CO2	K3	
17) b	CO2	K3	
18) a	CO3	K3	
18) b	CO3	K3	
19) a	CO4	K2	
19) b	CO4	K2	
20) a	CO5	K3	
20) b	CO5	K3	
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels			
Section D (Open Choice) **Answer Any Three questions**			**(3x10=30marks)**
Q. No	**CO**	**K Level**	**Questions**
21	CO1	K3	
22	CO2	K3	
23	CO3	K3	
24	CO4	K4	
25	CO5	K4	

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

Course Name	INTERNET AND WEB TECHNOLOGY– LAB							
Course Code	21UCCEP4					**L**	**P**	**C**
Category	Elective					-	5	5
Nature of Course:	EMPLOYABILITY	✓	SKILL ORIENTED		ENTREPRENURSHIP			

Course Objectives

1.Understand the basic skills needed for website creation.

2.Provides the necessary knowledge to design and develop dynamic, database-driven web application.

3. Utilize the concepts of VB Script.

4.Recognize the open source technologies such as HTML, CSS and VB Script.

5.Build applications using DHTML.

List of Programs:

HTML

1. Design HTML page using Heading tag.
2. Design HTML page with Images.
3. Design HTML page using Table tag.
4. Design HTML page using Form tag.
5. Design HTML page using Frameset tag.
6. Design HTML page with Audio and video elements.
7. Create a Webpage using HREF tags with the attributes alink, vlink.
8. Create a Webpage showing Ordered and Unordered list for favorite movies and songs.
9. Creation of Webpage, when user clicks on the link it should go top and bottom of the page.

CSS

10. Add Inline CSS to a HTML Web page.
11. Add Internal CSS to a HTML Web page.
12. Add External CSS to a HTML Web page.

VBScript

13. Write VB Script code for Control structure.
14. Write a VB Script code for Looping structure.
15. Write a VB Script code to implement dialog boxes.
16. Write a VB Script code with procedures.
17. Write a VB Script code with events.

Course Outcome		K Level
After the completion of the course the student will be able to		
CO1:	Understand the importance of scripting language	Up to K3
CO2:	Write valid and concise code for webpage	Up to K3
CO3:	Demonstrate knowledge of artistic and design components that are used in the creation of a web site.	Up to K3
CO4:	Design and develop web applications	Up to K4
CO5:	Develop applications to solve real world problems	Up to K4

CO & PO Mapping:

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

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

LESSON PLAN

Exercises	Hrs	Mode
1. Design HTML page using Heading tag 2. Design HTML page using List tag 3. Design HTML page with Images 4. Design HTML page using Table tag 5. Design HTML page using Form tag 6. Design HTML page using Frameset tag 7. Design HTML page with Audio and video elements	30	Laboratory experiments
8. Add Inline CSS to a HTML Web page 9. Add Internal CSS to a HTML Web page 10. Add External CSS to a HTML Web page	15	Laboratory experiments
11. Write VB Script code for Control structure 12. Write a VB Script code for Looping structure 13. Write a VB Script code to implement dialog boxes 14. Write a VB Script code with procedures 15. Write a VB Script code with events.	30	Laboratory experiments

Course Designed by: Mrs.T.Thivya Sindhu, Assistant Professor and

Mr.V.J.Fready Blesson, Assistant Professor

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

Course Name	**ANDROID MOBILE APPLICATION DEVELOPMENT -LAB**				
CourseCode	**21UCCEP5**		**L**	**P**	**C**
Category	**Elective**		-	5	5
Nature of Course:	**EMPLOYABILITY**	SKILL ORIENTED	ENTREPRENURSHIP		

Course Objectives:

1. Understand different mobile application models/architectures and patterns.
2. Design and develop User Interfaces for the Android platform.
3. Apply a mobile development framework to the development of a mobile application.
4. Practice Android application development
5. Developing and configure the Android application development tools

List of Programs:

1. Create "Hello Android" Application
2. How to create and display a new form ,window or activity
3. Working with Different Layouts
4. Create simple and effective Login form on Android
5. Create registration form in android
6. Build a simple user interface
7. Create Simple Browser
8. Add a simple List View on App
9. Changing the font for Android Text views
10. Context menu for Android
11. Android App using Color Picker
12. Create simple app with database
13. Create Age Calculator App

Course Outcome		**K Level**
After the completion of the course the student will be able to		
CO1:	Gain knowledge of installing android studio	**Up to K3**
CO2:	Use the techniques, skills and modern technology	**Up to K3**
CO3:	Create database and communicate with mobile apps	**Up to K3**
CO4:	Develop different applications that mobile computing offers to people, employees and businesses	**Up to K4**
CO5:	Debug android apps and created UI fragments	**Up to K4**

CO & PO Mapping:

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

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

LESSON PLAN

Exercises	Hrs	Mode
1. Create "Hello Android" Application **2.** How to create and display a new form ,window or activity **3.** Working with Different Layouts **4.** Create simple and effective Login form on Android **5.** Create registration form in android **6.** Build a simple user interface **7.** How to use Toast and Intents in android programming **8.** Build android app using Widgets **9.** Create Simple Browser **10.** Add a simple List View on App **11.** Changing the font for Android Text views **12.** Context menu for Android **13.** Android App using Color Picker **14.** Create simple app with database **15.** Create Age Calculator App	**75**	**Laboratory experiments**

Course Designed by: Dr.B.Vijayalakshmi,, Assistant Professor and

Mr.S. B. Subramania Raja, Assistant Professor

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

Course Name	**CYBER SECURITY – LAB**				
Course Code	**21UCCEP6**		**L**	**P**	**C**
Category	**Elective**		-	5	5
Nature of Course:	**EMPLOYABILITY**	SKILL ORIENTED	ENTREPRENURSHIP		

Course Objectives:

1. Understand the basic skills needed for cryptography.
2. Provides the necessary knowledge to programming in types of ciphers.
3. Utilize the concepts of various ciphers.
4. Understand the concepts of root kits and KF sensors.
5. Build programming about security in computers.

List of Programs:

1. C Program for Encryption.
2. C Program for Decryption.
3. C Program to Encrypt and Decrypt a String using switch case and recursion.
4. Implementation of Caesar Cipher in C.
5. Implementation of Play fair Cipher in C.
6. Implementation of Hill Cipher in C.
7. Implementation of Vigenere Cipher in C.
8. Implementation of Rail fence in C.
9. C Program to Implement Diffie Hellman Key exchange.
10. C Program to encrypt and decrypt the string using Caesar Cypher Algorithm.
11. Firewall implementation.

Course Outcome		**K Level**
After the completion of the course the student will be able to		
CO1:	Understand various techniques of cryptography	**Upto K3**
CO2:	Understand network security threats and services	**Upto K3**
CO3:	Summarise the intrusion detection and its solutions to overcome the attacks	**Upto K3**
CO4:	Classify symmetric encryption techniques	**Upto K4**
CO5:	Apply various public key cryptography techniques	**Upto K4**

CO & PO Mapping:

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

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

LESSON PLAN

Exercises	Hrs	Mode
1. C Program for Encryption. 2. C Program for Decryption. 3. C Program to Encrypt and Decrypt a String using switch case and recursion.	**20**	**Laboratory experiments**
4. Implementation of Caesar Cipher in C. 5. Implementation of Playfair Cipher in C. 6. Implementation of Hill Cipher in C.	**25**	**Laboratory experiments**
7. Implementation of Vigenere Cipher in C. 8. Implementation of Rail fence in C	**10**	**Laboratory experiments**
9. C Program to Implement Diffie Hellman Key exchange. 10. C Program to encrypt and decrypt the string using Caesar Cypher Algorithm. 11. Firewall implementation.	**20**	**Laboratory experiments**

Course Designed by: **Mr S.P.Subramaniaraja**, Assistant Professor and

Mrs A.Nagaswathy, Head and Assistant Professor

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

Course Name	**SOFT SKILL**			
Course Code	**21UCCS61**	**L**	**P**	**C**
Core	**SKILL BASED**	2	-	2

NATURE OF COURSE:	**EMPLOYBILITY**	SKILLORIENTED	ENTREPRENEURSHIP

COURSE OBJECTIVES

1. To gain knowledge on concept of soft skill and its attributes
2. To understand the concept of body language Team building and group discussion
3. To develop effective communication skills (spoken and written).
4. To develop effective presentation skills.
5. Conduct effective business correspondence by problem solving and Decision making skills.

Unit: I	**INTRODUCTION TO SOFT SKILL**	
Meaning - types of soft skill -Importance of soft skill - difference between a soft skill and a hard - How to improve soft skill.		**6**
Unit: II	**GOAL SETTING**	
Meaning of goal and goal setting – short, medium and long term goals – importance of goal setting – steps for goal setting		**6**
Unit: III	**COMMUNICATION**	
Communication – Meaning – Features – Kinds – Body Language – Interview Skills – Group Discussion		**6**
Unit: IV	**PROBLEM SOLVING AND DECISION MAKING SKILL**	
Meaning – Need for problem solving – skills for problem solving – Process of and methods of problem Solving		**6**
Unit: V	**STRESS MANAGEMENT**	
Stress – Meaning – Causes – Types – Recognizing stress –acknowledging stress, Common signs of stress-Tackling the problem		**6**
	Total Lecture Hours	**30**

Books for Study:

1. Soft Skills ,K.Alex ,S.Chanda and company Pvt ltd ,New Delhi ,2018.

Books For References:

1. Soft Skills and Personality Development, K.S Antonysamy & Joseph Chandra, MJP Publishers, 2017
2. Soft Skills, S.Hariharan, N.Sundararajan & S.P Shanmugapriya, MJP Publishers, 2017

EXPECTED COURSE OUTCOME		
CO1:	Effectively communicate through verbal/oral communication	**K2**
CO2:	Improve the listening skills Write precise briefs or reports and technical documents	**K3**
CO3:	Actively participate in group discussion / meetings / interviews and prepare & deliver presentations	**K3**
CO4:	Become more effective individual through goal/target setting, self motivation and practicing creative thinking.	**K3**
CO5:	Function effectively in multi-disciplinary and heterogeneous teams through the knowledge of team work, Inter-personal relationships, conflict management and leadership quality.	**K3**

CO & PO Mapping:

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

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

LESSON PLAN

Unit	SOFT SKILL	Hrs	Pedagogy
I	INTRODUCTION TO SOFT SKILL	6	Lecture (PPT)
II	GOAL SETTING	6	Lecture (PPT)
III	COMMUNICATION	6	Lecture (PPT)
IV	PROBLEM SOLVING AND DECISION MAKING SKILL	6	Lecture (PPT)
V	STRESS MANAGEMENT	6	Lecture (PPT)

Course Designed by:

Dr. V. Geetha, Assistant Professor &**Dr. V. Devika,** Assistant Professor