COMMERCE

Syllabus

Program Code: UCO

2021-2022 onwards

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 /Aluvalaga Melanmai and Kappeedu– Kotpadugalum Nadaimuraikalum
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 30 minutes
(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   2 x 10 =20 Marks

                              Total   40 Marks

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

The components for continuous internal assessment are:

(40 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:

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 two 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 two 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)

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

MISSION

To equip the students to emerge as an efficient and ethical Business Consultants, Chartered Accountants, Entrepreneurs and Business Managers
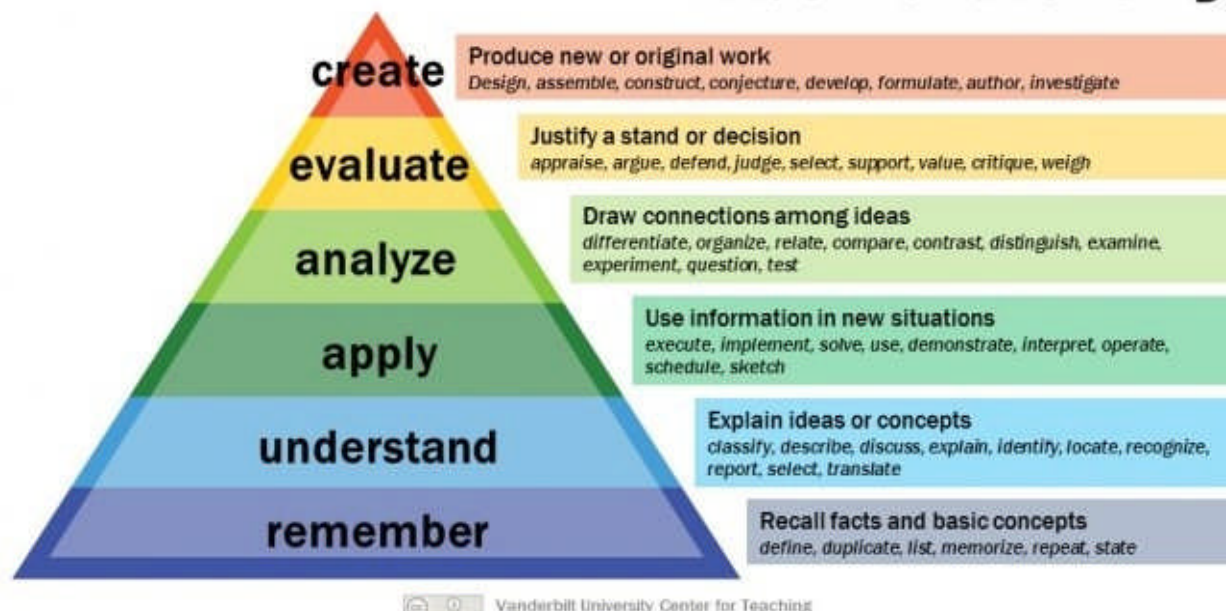
The 12 Graduate Attributes*:

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

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

10. (Ethics) Ethics and equity: An ability to apply professional ethics, accountability, and equity.

11. (Econ.) Economics and project management: An ability to appropriately incorporate economics and business practices including project, risk, and change management into the practice of engineering and to understand their limitations.

12. (LL) Life-long learning: An ability to identify and to address their own educational needs in a changing world in ways sufficient to maintain their competence and to allow them to contribute to the advancement of knowledge

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

Bloom's Taxonomy

create — Produce new or original work
Design, assemble, construct, conjecture, develop, formulate, author, investigate

evaluate — Justify a stand or decision
appraise, argue, defend, judge, select, support, value, critique, weigh

analyze — Draw connections among ideas
differentiate, organize, relate, compare, contrast, distinguish, examine, experiment, question, test

apply — Use information in new situations
execute, implement, solve, use, demonstrate, interpret, operate, schedule, sketch

understand — Explain ideas or concepts
classify, describe, discuss, explain, identify, locate, recognize, report, select, translate

remember — Recall facts and basic concepts
define, duplicate, list, memorize, repeat, state

Vanderbilt University Center for Teaching

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

PROGRAMME OUTCOMES (POs)	
PO1:	**Knowledge Base -** Gain in-depth knowledge both concepts and application operating to core disciplines and to Imbibe industry relevant skills
PO2:	**Problem Analysis & Investigation -** Able to recognize, analyze and interpret managerial, functional and ethical issues and Draw appropriate conclusions
PO3:	**Communication Skills & Design -** Exhibit capability in initiating and administrating group interactions and be competent in Managerial, Entrepreneurial Skills to design documents/statements for complex trade activities
PO4:	**Individual and Team Work -** Develop critical and creative thinking abilities to perform efficiently as an Entrepreneur/Leader/Employee/Team member in multi-cultural teams
PO5:	**Professionalism, Ethics and equity -** Extensive outlook of the programme assists to identify different value systems and understand the moral dimensions to become ethically and socially responsible professionals
PO6:	**Lifelong learning -** Acquire the ability to engage in higher learning programmes and Professional courses in the broadest context of socio-technological transforms

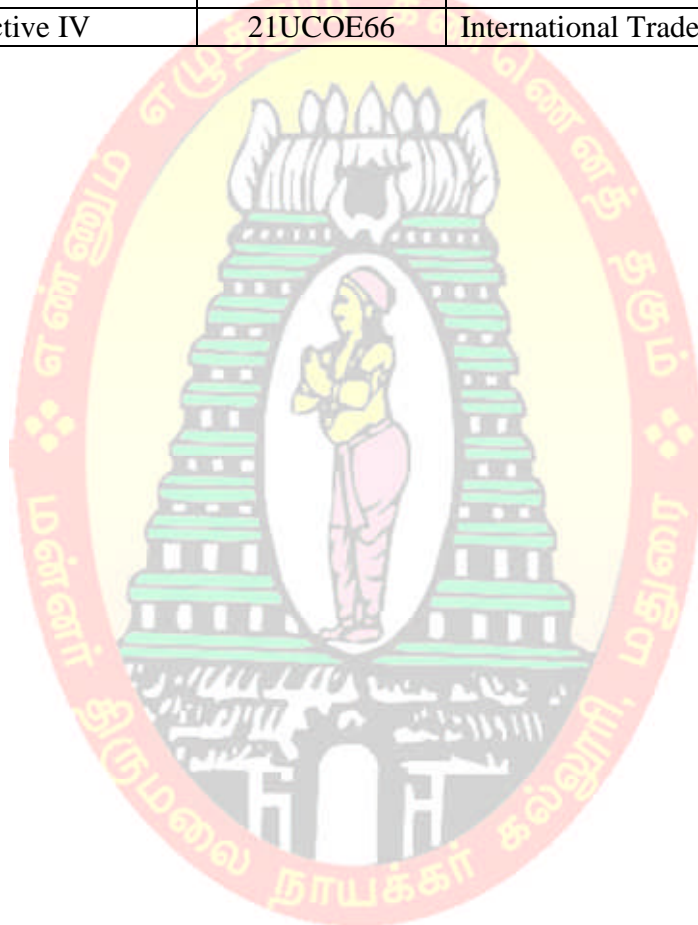| PROGRAM SPECIFIC OUTCOME (PSOs)	
PSO1:	Reproduce the theoretical concepts and practical knowledge which promote the growth of entrepreneurship
PSO2:	Able to obtain professional career applying conceptual knowledge in real business environment.
PSO3:	Able to work on accounting software & office automation 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.

MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous), Pasumalai
COMMERCE 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**					
21UCOG11	Vaniga Kadithangal	**5**	**3**	25	75	100
Part – II	**English**					
21UENG11	Communicative English I	**6**	**3**	25	75	100
Part - III	**Core Courses**					
21UCOC11	Fundamentals of Accounting	**5**	**4**	25	75	100
21UCOC12	Business Statistics	**5**	**4**	25	75	100
Part III	**Allied Course**					
21UECA11	Business Economics	**5**	**4**	25	75	100
Part IV	**Skill Based Course**					
21UCOSP1	Accounting Software (Practical)	**2**	**2**	40	60	100
Part IV	**Mandatory Course**					
21UEVG11	Environmental Studies	**2**	**2**	25	75	100
	Total	**30**	**22**	**175**	**525**	**700**
SECOND SEMESTER						
Part – I	**Tamil / Alternative Course**					
21UCOG21	Seyalar panimuraigal	**5**	**3**	25	75	100
Part – II	**English**					
21UENG21	Communicative English II	**6**	**3**	25	75	100
Part - III	**Core Courses**					
21UCOC21	Financial Accounting – II	**5**	**4**	25	75	100
21UCOC22	Business Mathematics	**5**	**4**	25	75	100
Part III	**Allied Course**					
21UECA21	Indian Economy	**5**	**4**	25	75	100
Part IV	**Skill Based Course**					
21UCOSP2	Computer Application in Business (Practical)	**2**	**2**	40	60	100
Part IV						
21UVLG21	Value Education	**2**	**2**	25	75	100
	Total	**30**	**22**	**190**	**510**	**700**
THIRD SEMESTER						
Part - III	**Core Courses**					
21UCOC31	Special Accounting	**5**	**4**	25	75	100
21UCOC32	Income Tax Law and Practice – I	**5**	**4**	25	75	100
21UCOC33	Financial Management	**5**	**4**	25	75	100
21UCOC34	Auditing	**5**	**4**	25	75	100
Part III	**Allied Course**					
21UCOA31	Marketing Management	**6**	**4**	25	75	100
Part IV	**Skill Based Course**					
21UCOS31	Entrepreneurship Development	**2**	**2**	25	75	100

	Programme					
Part IV	**Non Major Elective Course**					
21UCON31	Basics of Accounting	**2**	**2**	25	75	100
	Total	**30**	**24**	**175**	**525**	**700**

FOURTH SEMESTER

Part - III	**Core Courses**					
21UCOC41	Partnership Accounting	**5**	**4**	25	75	100
21UCOC42	Income Tax Law and Practice - II	**5**	**4**	25	75	100
21UCOC43	Banking Theory Law and Practice	**5**	**4**	25	75	100
21UCOC44	Co-Operative Management	**5**	**4**	25	75	100
Part III	**Allied Course**					
21UCOA41	Commercial Law	**6**	**4**	25	75	100
Part IV	**Skill Based Course**					
21UCOS41	Managerial Skills	**2**	**2**	25	75	100
Part IV	**Non Major Elective Course**					
21UCON41	Salesmanship	**2**	**2**	25	75	100
Part V	**Extension**	**-**	**1**	100	-	100
	Total	**30**	**25**	**275**	**525**	**800**

FIFTH SEMESTER

Part - III	**Core Courses**					
21UCOC51	Cost Accounting	**6**	**4**	25	75	100
21UCOC52	Corporate Accounting	**6**	**4**	25	75	100
21UCOC53	Research Methodology	**6**	**4**	25	75	100
Part - III	**Core Elective I**					
21UCOE51	Goods and Services Tax	**5**	**5**	25	75	100
Part - III	**Core Elective II**					
21UCOE52	Elements of Financial Services	**5**	**5**	25	75	100
Part IV	**Skill Based Course**					
21UCOS51	Elements of E-Commerce	**2**	**2**	25	75	100
	Total	**30**	**24**	**150**	**450**	**600**

SIXTH SEMESTER

Part - III	**Core Courses**					
21UCOC61	Management Accounting	**6**	**4**	25	75	100
21UCOC62	Corporate Accounting	**6**	**4**	25	75	100
21UCOPR1	Project	**6**	**3**	40	60	100
Part III	**Core Elective – III**					
21UCOE61	Company Law	**5**	**5**	25	75	100
Part III	**Core Elective – IV**					
21UCOE62	Organizational Behaviour	**5**	**5**	25	75	100
Part IV	**Skill Based Course**					
21UCOS61	Soft Skill	**2**	**2**	25	75	100
	Total	**30**	**23**	**165**	**435**	**600**
	Grand Total	**180**	**140**	**1130**	**2970**	**4100**

List of Elective Papers			
V Sem	Core Elective I	21UCOE53	Business Environment
	Core Elective I	21UCOE54	Principles of Insurance
	Core Elective II	21UCOE55	Customer Relationship Management
	Core Elective II	21UCOE56	Retail Management
VI Sem	Core Elective III	21UCOE63	Investment Management
	Core Elective III	21UCOE64	Brand Management
	Core Elective IV	21UCOE65	Human Resource Management
	Core Elective IV	21UCOE66	International Trade

FIRST SEMESTER

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

Course Name	வணிக கடிதங்கள்			
Course Code	21UCOG11	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 விசாரணை கடிதங்கள் வியாபார விசாரணை - வங்கி விசாரணை - புகார்கள் - சரிகட்டல்கள் - நிலுவை தொகை நினைனறுவுத்தல் -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	விண்ணப்பக் 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)	2 (K2&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)	2(K3&K4)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	3
		No. of Questions to be answered	4		3		2	2
		Marks for each question	1		2		5	10
		Total Marks for each section	4		6		10	20

Distribution of Marks with K Level CIA I & CIA II

	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	2	1	-	-	4	6.67	67
	K2	2	2	2	2	36	60	
	K3	-	-	2	1	20	33.33	33
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	30	60	100	100
CIA II	K1	2	-	-	-	2	3.33	16
	K2	2	3	-	-	8	13.33	
	K3	-	-	4	2	40	66.67	67
	K4	-	-	-	1	10	16.67	17
	Marks	4	6	20	30	60	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)							
S.No	COs	K - Level	MCQs		Short Answers		Section C (Either / or Choice)	Section D (Open Choice)
			No. of Questions	K – Level	No. of Question	K – Level		
1	**CO1**	Up to K2	2	K1,K2	1	K1	2(K2&K2)	1(K2)
2	**CO2**	Up to K3	2	K1,K2	1	K2	2(K3&K3)	1 (K3)
3	**CO3**	Up to K3	2	K1,K2	1	K2	2(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
(For those who joined in 2021-2022 and after)

Course Name	Fundamentals of Accounting			
Course Code	21UCOC11	**L**	**P**	**C**
Category	Core –1	**5**	**-**	**4**

Nature of course:	EMPLOYABILITY	✓ SKILL ORIENTED		ENTREPRENURSHIP	

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

Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		**Short Answers**			
			No. of. Questions	**K - Level**	**No. of. Questions**	**K - Level**		
CI	CO1	Up to K3	2	K1,K2	1	K2	2(K2&K2)	1(K2)
AI	CO2	Up to K3	2	K1,K2	2	K2	2(K3&K3)	2 (K2&K3)
CI	CO3	Up to K4	2	K1,K2	1	K2	2(K2&K2)	1 (K3)
AII	CO4	Up to K4	2	K1,K2	2	K2	2(K3&K3)	2(K3&K4)
Question Pattern CIA I & II	No. of Questions to be asked		**4**		**3**		**4**	**3**
	No. of Questions to be answered		**4**		**3**		**2**	**2**
	Marks for each question		**1**		**2**		**5**	**10**
	Total Marks for each section		**4**		**6**		**10**	**20**

The table above is titled:
Learning Outcome Based Education & Assessment (LOBE)
Formative Examination - Blue Print
Articulation Mapping – K Levels with Course Outcomes (COs)

	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 %
Distribution of Marks with K Level CIA I & CIA II								
CIA I	K1	2	-	-	-	2	3.33	67
	K2	2	3	2	2	38	63.34	
	K3	-	-	2	1	20	33.33	33
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	30	60	100	100
CIA II	K1	2	-	-	-	2	3.33	33
	K2	2	3	2	-	18	30	
	K3	-	-	2	2	30	50	50
	K4	-	-	-	1	10	16.67	17
	Marks	4	6	20	30	60	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

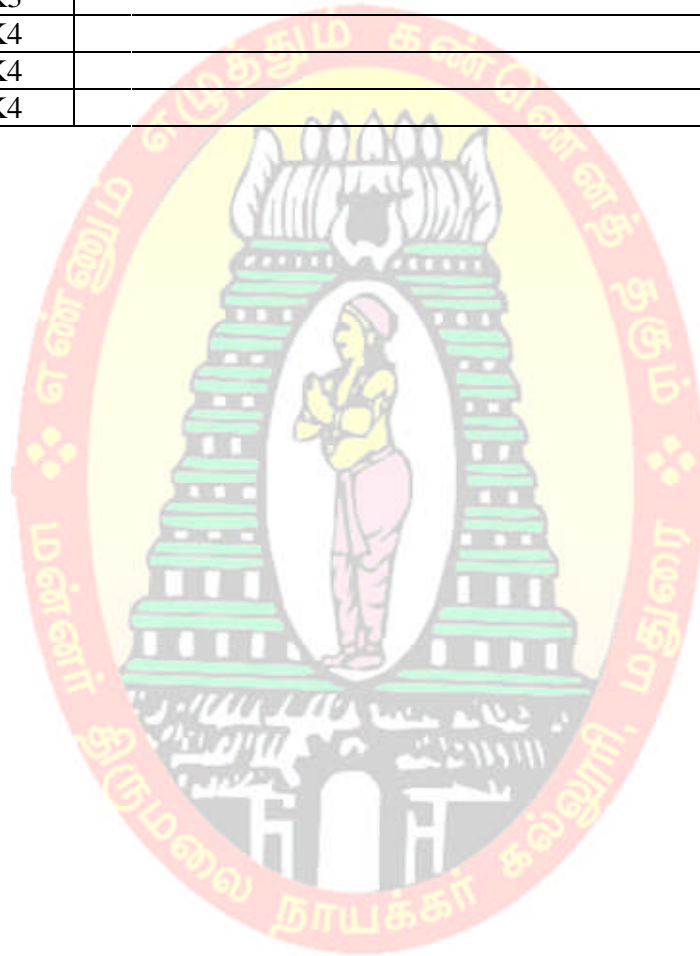| S.No	COs	K - Level	MCQs		Short Answers		Section C (Either / or Choice)	Section D (Open Choice)
Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)								
			No. of Questions	K – Level	No. of Question	K – Level		
1	**CO1**	Up to K3	2	K1,K2	1	K2	2(K2&K2)	1(K3)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

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 %
			Summative Examinations - Distribution of Marks with K Level				
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)
DEPARTMENT OF COMMERCE
(For those who joined in 2021-2022 and after)

Course Name	BUSINESS STATISITCS			
Course Code	21UCOC12	**L**	**P**	**C**
Category	Core-2	5	-	4
Nature of course: EMPLOYABILITY	SKILL ORIENTED	✓ ENTREPRENURSHIP		

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. B. Kothai Nachiar, Assistant Professor & **Dr. S. Venkateswaran**, Associate Professor

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)	2 (K2&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)	2(K3&K3)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	3
		No. of Questions to be answered	4		3		2	2
		Marks for each question	1		2		5	10
		Total Marks for each section	4		6		10	20

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

	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 %
Distribution of Marks with K Level CIA I & CIA II								
CIA I	K1	2	1	-	-	4	6.67	67
	K2	2	2	2	2	36	60	
	K3	-	-	2	1	20	33.33	33
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	30	60	100	100
CIA II	K1	2	-	-	-	2	3.33	33
	K2	2	3	2	-	18	30	
	K3	-	-	2	2	30	50	50
	K4	-	-	-	1	10	16.67	17
	Marks	4	6	20	30	60	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

S. No	COs	K - Level	MCQs		Short Answers		Section C (Either / or Choice)	Section D (Open Choice)
Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)								
			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)								

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 %
				Summative Examinations - Distribution of Marks with K Level			
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	

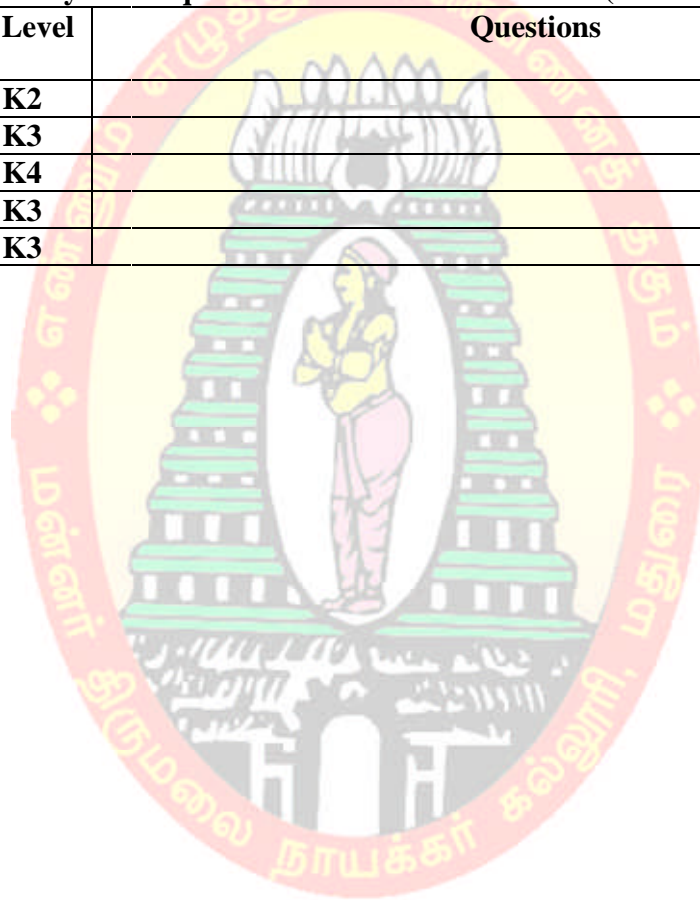| 17) a	CO2	K3	
17) b	CO2	K3	
18) a	CO3	K3	
18) b	CO3	K3	
19) a	CO4	K2	
19) b	CO4	K2	
20) a	CO5	K3	
20) b	CO5	K3	

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)
DEPARTMENT OF ECONOMICS
(For those who joined in 2021-2022 and after)

Course Name	BUSINESS ECONOMICS			
Course Code	21UECA11	**L**	**P**	**C**
Category	Allied	5	-	4

Nature of course:	EMPLOYABILITY		SKILL ORIENTED	✓	ENTREPRENURSHIP	

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
CO 1	3	3	3	2	3
CO 2	3	3	2	1	2
CO 3	3	3	2	2	3
CO 4	3	2	3	3	2
CO 5	3	2	2	2	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	5 5 5	**Chalk and Talk, PPT**

	Uses – Factors determining Elasticity of Demand.			
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)								
Inte rnal	**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	**CO1**	**Up to K2**	2		1		2	1
AI	**CO2**	**Up to K4**	2		2		2	2
CI	**CO3**	**Up to K3**	2		1		2	1
AII	**CO4**	**Up to K4**	2		2		2	2
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	3
		No. of Questions to be answered	4		3		2	2
		Marks for each question	1		2		2	10
		Total Marks for each section	4		6		10	20

	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 %
Distribution of Marks with K Level CIA I & CIA II								
CIA I	K1	2	4	-	-	6	10	
	K2	2	2	10	20	34	56.66	67
	K3	-	-	10	10	20	33.33	33
	K4	-	-	-	-			
	Marks	4	6	20	30	60	100	100
CIA II	K1	2	2			4	6.67	
	K2	2	4	10	10	26	43.33	50
	K3			10	10	20	33.33	
	K4				10	10	16.67	50
	Marks	4				60	60	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

S.No	COs	K - Level	MCQs		Short Answers		Section C (Either / or Choice)	Section D (Open Choice)
Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)								
			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	
K2	5	8		10	23	19.16	41.66
K3			40	20	60	50	50
K4				20	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	

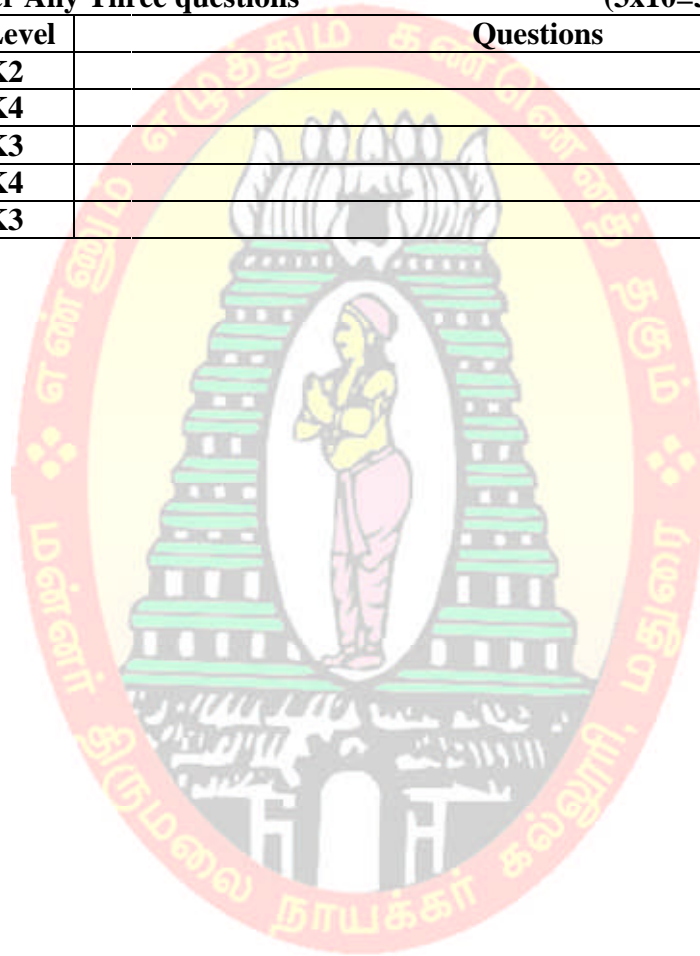| 17) b	CO2	K3	
18) a	CO3	K3	
18) b	CO3	K3	
19) a	CO4	K3	
19) b	CO4	K3	
20) a	CO5	K3	
20) b	CO5	K3	

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**	**K4**	
23	**CO3**	**K3**	
24	**CO4**	**K4**	
25	**CO5**	**K3**	

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

Course Name	ACCOUNTING SOFTWARE (PRACTICAL)			
Course Code	21UCOSP1	L	P	C
Category	Skill Based -1	-	2	2
Nature of course:	EMPLOYABILITY	SKILL ORIENTED ✓	ENTREPRENURSHIP	

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
(For those who joined in 2021-2022 and after)

Course Name	செயலர் பணிமுறைகள்			
Course Code	21UCOG21	**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 - நிறுமத்தை தோற்றுவித்தல் நிறுமச்செயலரின் 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:

COS	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	நிறுமக்கூட்டங்கள் - பங்குதாரர்களின் கூட்டம் - சட்டமுறைக்கூட்டம் - ஆண்டுப் பொதுக்கூட்டம் நடத்தும் முறையில் செயலரின் பங்கு - கூட்டத்தலைவர் - பதிலாள் தீர்மாணங்கள் குறிப்பு ஆவணங்கள் மற்றும் அறிக்கைகள் தயார் செய்தல்.	15	L / PPT
IV	நிறுமமேலாண்மையும் நிர்வாகமும் - இயக்குநர்கள் அவை - இயக்கநர்கள் - உரிமைகள் அதிகாரங்கள் மற்றும் 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)	2 (K2&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)	2(K3&K3)
Question Pattern CIA I & II	No. of Questions to be asked		4		3		4	3
	No. of Questions to be answered		4		3		2	2
	Marks for each question		1		2		5	10
	Total Marks for each section		4		6		10	20

	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 %
	K1	2	-	-	-	2	3.33	67
	K2	2	3	2	2	38	63.43	
CIA I	**K3**	-	-	2	1	20	33.33	33
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	30	60	100	100
	K1	2	-	-	-	2	3.33	33
CIA II	**K2**	2	3	2	-	18	30	
	K3	-	-	2	2	30	50	50
	K4	-	-	-	1	10	16.67	17
	Marks	4	6	20	30	60	100	100

Distribution of Marks with K Level CIA I & CIA II

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.

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

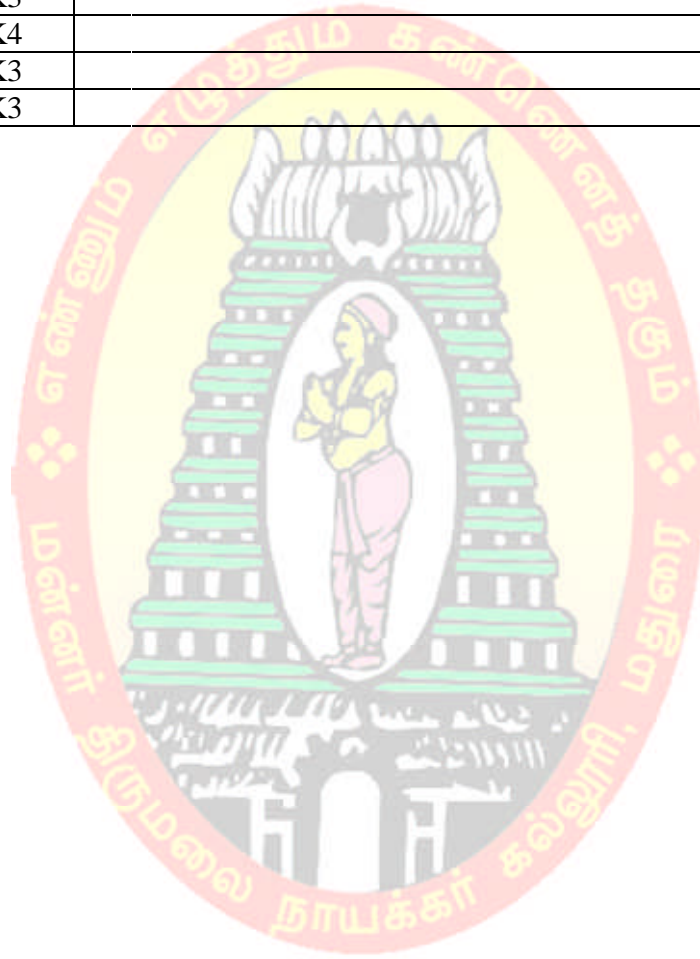## Summative Examinations - Distribution of Marks with K Level

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
(For those who joined in 2021-2022 and after)

Course Name	Financial Accounting - II			
Course Code	21UCOC21	**L**	**P**	**C**
Category	Core-3	**5**	-	**4**

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

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 - II	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)	2 (K2&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)	2(K3&K4)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	3
		No. of Questions to be answered	4		3		2	2
		Marks for each question	1		2		5	10
		Total Marks for each section	4		6		10	20

	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 %
Distribution of Marks with K Level CIA I & CIA II							
CIA I	K1	2	-	-	-	2	3.33	67
	K2	2	3	2	2	38	63.43	
	K3	-	-	2	1	20	33.33	33
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	30	60	100	100
CIA II	K1	2	-	-	-	2	3.33	33
	K2	2	3	2	-	18	30	
	K3	-	-	2	1	20	33.33	67
	K4	-	-	-	2	20	33.33	
	Marks	4	6	20	30	60	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

S. No	COs	K - Level	MCQs		Short Answers		Section C (Either / or Choice)	Section D (Open Choice)
Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)								
			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)								

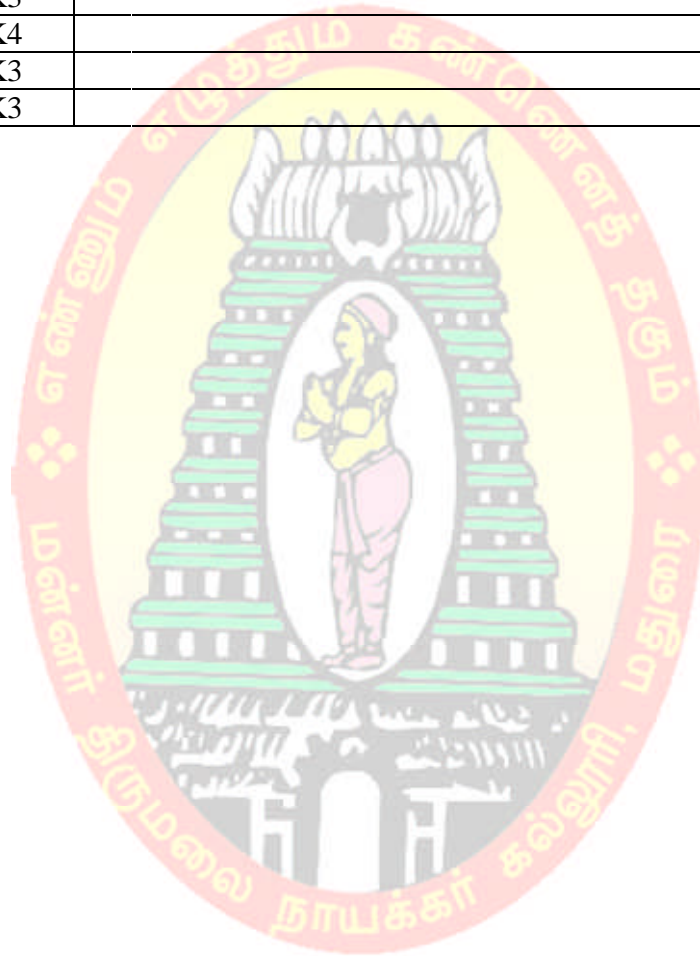## Summative Examinations - Distribution of Marks with K Level

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	

Q. No	CO	K Level	Questions
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** (For those who joined in 2021-2022 and after)

Course Name	BUSINESS MATHEMATICS			
Course Code	21UCOC22	L	P	C
Category	Core -4	5	-	4
Nature of course: EMPLOYABILITY	✓ SKILL ORIENTED		ENTREPRENURSHIP	

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	CO1	Up to K3	2	K1,K2	1	K2	2(K2&K2)	1(K2)
AI	CO2	Up to K3	2	K1,K2	2	K2	2(K3&K3)	2 (K2&K3)
CI	CO3	Up to K3	2	K1,K2	1	K2	2(K2&K2)	1 (K3)
AII	CO4	Up to K3	2	K1,K2	2	K2	2(K3&K3)	2(K3&K3)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	3
		No. of Questions to be answered	4		3		2	2
		Marks for	1		2		5	10

	each question					
	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	-	-	-	2	3.33	67
	K2	2	3	2	2	38	63.43	
	K3	-	-	2	1	20	33.33	33
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	30	60	100	100
CIA II	**K1**	2	-	-	-	2	3.33	33
	K2	2	3	2	-	18	30	
	K3	-	-	2	3	40	66.67	67
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	30	60	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

Summative Examinations - Distribution of Marks with K Level *(title spanning top of table)*

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**

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	

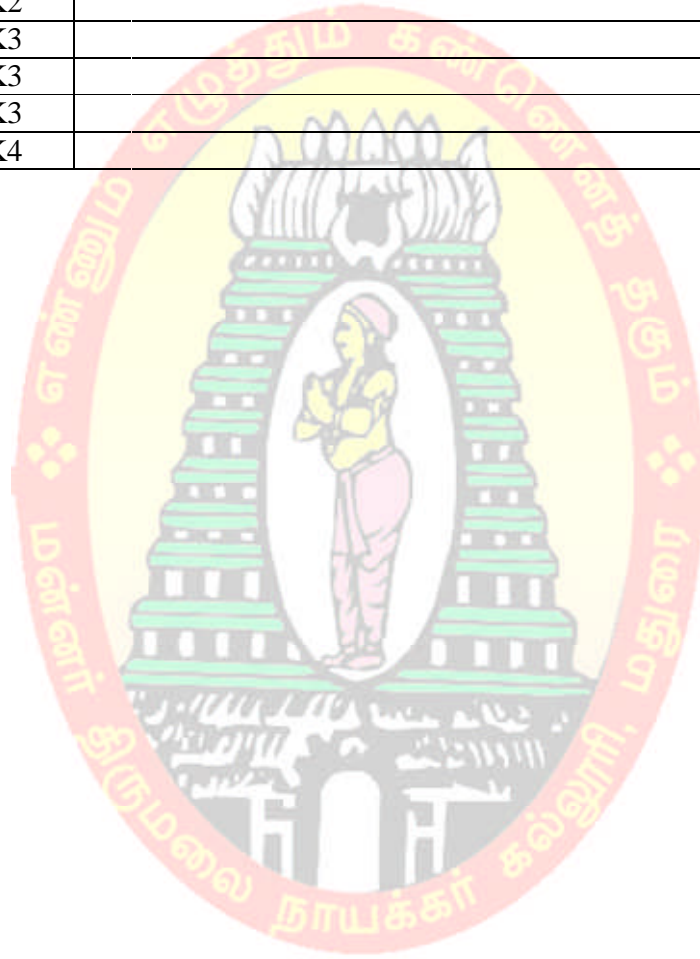| 18) b	CO3	K3	
19) a	CO4	K2	
19) b	CO4	K2	
20) a	CO5	K3	
20) b	CO5	K3	

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 ECONOMICS
(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	✓ ENTREPRENURSHIP	

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:
Related Online Contents (MOOC, SWAYAM, NPTEL, Websites etc.)

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
CO 1	3	2	3	2	3
CO 2	2	3	3	3	3
CO 3	2	2	3	3	2
CO 4	3	2	3	2	3
CO 5	3	1	3	3	3

*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

<table>
<tr><th colspan="9">Learning Outcome Based Education & Assessment (LOBE)
Formative Examination - Blue Print
Articulation Mapping – K Levels with Course Outcomes (COs)</th></tr>
<tr><th>Inte rnal</th><th>Cos</th><th>K Level</th><th colspan="2">Section A
MCQs</th><th colspan="2">Section B
Short Answers</th><th>Section C
Either or Choice</th><th>Section D
Open Choice</th></tr>
<tr><th></th><th></th><th></th><th>No. of. Questions</th><th>K - Level</th><th>No. of. Questions</th><th>K - Level</th><th></th><th></th></tr>
<tr><td>CI</td><td>CO1</td><td>**Up to K2**</td><td>2</td><td></td><td>1</td><td></td><td>2</td><td>1</td></tr>
<tr><td>AI</td><td>CO2</td><td>**Up to K3**</td><td>2</td><td></td><td>2</td><td></td><td>2</td><td>2</td></tr>
<tr><td>CI</td><td>CO3</td><td>**Up to K3**</td><td>2</td><td></td><td>1</td><td></td><td>2</td><td>1</td></tr>
<tr><td>AII</td><td>CO4</td><td>**Up to K4**</td><td>2</td><td></td><td>2</td><td></td><td>2</td><td>2</td></tr>
<tr><td rowspan="4">**Question Pattern CIA I & II**</td><td>No. of Questions to be asked</td><td></td><td>4</td><td></td><td>3</td><td></td><td>4</td><td>3</td></tr>
<tr><td>No. of Questions to be answered</td><td></td><td>4</td><td></td><td>3</td><td></td><td>2</td><td>2</td></tr>
<tr><td>Marks for each question</td><td></td><td>1</td><td></td><td>2</td><td></td><td>2</td><td>10</td></tr>
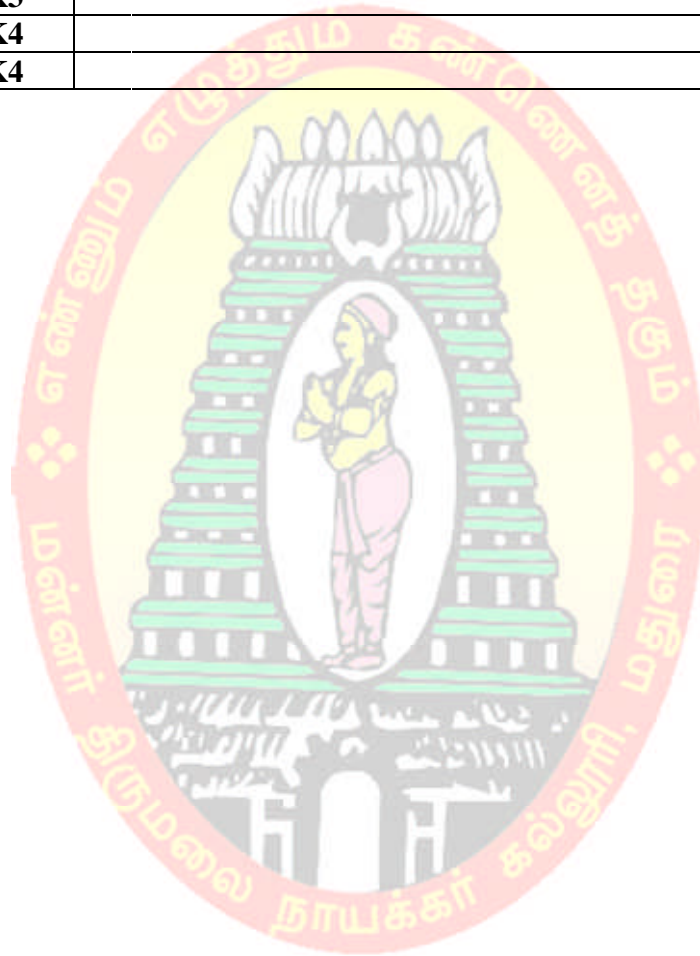<tr><td>Total Marks for each section</td><td></td><td>4</td><td></td><td>6</td><td></td><td>10</td><td>20</td></tr>
</table>

	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 %
	Distribution of Marks with K Level CIA I & CIA II							
CIA I	K1	2	4	-	-	6	10	
	K2	2	2	10	20	34	56.66	67
	K3	-	-	10	10	20	33.33	33
	K4	-	-	-	-			
	Marks	4	6	20	30	60	100	100
CIA II	K1	2	2			4	6.67	
	K2	2	4	10	10	26	43.33	50
	K3			10	10	20	33.33	
	K4				10	10	16.67	50
	Marks	4				60	60	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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		
**Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)**								
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)
\multicolumn{3}{l}{No. of Questions to be Asked}			10		5	10	5
\multicolumn{3}{l}{No.of Questions to be answered}			10		5	5	3
\multicolumn{3}{l}{Marks for each question}			1		2	5	10
\multicolumn{3}{l}{Total Marks for each section}			10		10	25	30
**(Figures in parenthesis denotes, questions should be asked with the given 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

Distribution of Marks with K Level

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
(For those who joined in 2021-2022 and after)

Course Name	COMPUTER APPLICATION IN BUSINESS			
Course Code	21UCOSP2	**L**	**P**	**C**
Category	Skill Based -2	-	2	2

Nature of course: EMPLOYABILITY		SKILL ORIENTED	✓	ENTREPRENURSHIP	

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