

B.COM., CA

Syllabus

Program Code: UCC

2023 - Onwards



MANNAR THIRUMALAI NAICKER COLLEGE

(AUTONOMOUS)

Re-accredited with “A” Grade by NAAC

PASUMALAI, MADURAI – 625 004

**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS),
MADURAI – 625 004
B.COM CA CURRICULUM**

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

Course Code	Title of the Course	Hrs	Credits	Maximum Marks		
				Int	Ext	Total
FIRST SEMESTER						
Part – I	Tamil / Hindi course					
23UTAGT11 / 23UHIGH11	தமிழ் இலக்கிய வரலாறு - I / HINDI KA SAMANYA GYAN AUR NIBANDH	6	3	25	75	100
Part – II	English					
23UENGE11	GENERAL ENGLISH - I	6	3	25	75	100
Part - III	Core courses					
23UCCCC11	FINANCIAL ACCOUNTING - I	5	5	25	75	100
23UCCCC12	PRINCIPLES OF MANAGEMENT	5	5	25	75	100
Part - III	Elective course					
23UCCEC11	PROGRAMMING IN C AND LAB	4	3	25	75	100
Part - IV	Non Major Elective					
23UCCNM11	PRINCIPLES OF ACCOUNTING	2	2	25	75	100
Part - IV	Foundation course					
23UCCFC11	FUNDAMENTALS OF COMMERCE	2	2	25	75	100
Total		30	23	175	525	700
SECOND SEMESTER						
Part – I	Tamil / Hindi course					
23UTAGT21 / 23UHIGH21	தமிழ் இலக்கிய வரலாறு – II / KATHA SAHITYA AUR VYAKARAN	6	3	25	75	100
Part – II	English					
23UENGE21	GENERAL ENGLISH - II	6	3	25	75	100
Part - III	Core courses					
23UCCCC21	FINANCIAL ACCOUNTING - II	5	5	25	75	100
23UCCCC22	BUSINESS LAW	5	5	25	75	100
Part - III	Elective course					
23UCCEC21	PROGRAMMING WITH C++	4	3	25	75	100
Part - IV	Non Major Elective					
23UCCNM21	PRACTICAL BANKING	2	2	25	75	100
Part - IV	Skill Enhancement course					
23UCCSC21	BRAND MANAGEMENT	2	2	25	75	100
Total		30	23	175	525	700

FIRST SEMESTER



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	FINANCIAL ACCOUNTING – I			
Course Code	23UCCCC11	L	P	C
Category	CORE - I	5	-	5
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To understand the basic accounting concepts and standards➤ To know the basis for calculating business profits.➤ To familiarize with the accounting treatment of depreciation.➤ To learn the methods of calculating profit for single entry system.➤ To gain knowledge on the accounting treatment of insurance claims				
UNIT - I Fundamentals of Financial Accounting				15
Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation				
UNIT - II Final Accounts				15
Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.				
UNIT - III Bills of Exchange				15
Units of Production Method – Cost Model vs Revaluation Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate				
UNIT - IV Accounting from Incomplete Records – Single Entry System				15
Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.				
UNIT - V Royalty and Insurance Claims				15
Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)				
Total Lecture Hours				75
THEORY 20% & PROBLEM 80%				

BOOKS FOR STUDY:

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

BOOKS FOR REFERENCES:

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

WEB RESOURCES:

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

Nature of Course	EMPLOYABILITY		✓	SKILL ORIENTED		ENTREPRENEURSHIP		
Curriculum Relevance	LOCAL		REGIONAL		NATIONAL	✓	GLOBAL	
Changes Made in the Course	Percentage of Change		50	No Changes Made		New Course		
*Treat 20% as each unit (20*5=100%) and calculate the percentage of change for the course.								

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

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

CO / PO MAPPING:					
COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
WEITAGE	15	15	15	15	15
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	3.0	3.0	3.0	3.0	3.0

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

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

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

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

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

Summative Examinations - Question Paper – Format

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

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

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



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

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Course Name	PRINCIPLES OF MANAGEMENT			
Course Code	23UCCCC12	L	P	C
Category	CORE - II	5	-	5
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To understand the basic management concepts and functions➤ To know the various techniques of planning and decision making➤ To familiarize with the concepts of organisation structure➤ To gain knowledge about the various components of staffing➤ To enable the students in understanding the control techniques of management				
UNIT - I Introduction to Management				15
Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.				
UNIT - II Planning				15
Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.				
UNIT - III Organizing				15
Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.				
UNIT - IV Staffing				15
Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion – Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].				
UNIT – V Directing				15
Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.				
Co-ordination and Control				
Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].				
Total Lecture Hours				75

BOOKS FOR STUDY:

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

BOOKS FOR REFERENCES:

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

WEB RESOURCES:

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

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

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

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

CO / PO MAPPING: (TANSICHE)					
COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
WEITAGE	15	15	15	15	15
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	3.0	3.0	3.0	3.0	3.0

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

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

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

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

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

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

Summative Examinations - Question Paper – Format

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

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

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



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	PROGRAMMING IN C AND LAB			
Course Code	23UCCEC11	L	P	C
Category	ELECTIVE - I	4	-	3
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To describe the core syntax and semantics of C programming language➤ To Discover the need for working with the strings and functions➤ To illustrate the process of structuring the data using matrix, structre.				
UNIT - I	Introduction to C Language			12
Introduction to C Language: C Language Introduction-Features of C Language-Benefits of C over other languages-Compilation of C Program-First Program in C Pre-processor in C Pre-processor directives				
UNIT - II	Variables, Data Types & Operators			12
Variables, Data Types & Operators: Variables and Keywords in C-Scope rules in C-Data Types in C-Operators & Its Types-Typecasting in C				
UNIT - III	Control Flow Statements			12
Control Flow Statements: Decision Making Statements-Switch Statement in C-C Loops & Control Structure Practice problems-Continue Statement , Break Statement Array & String Handling in C:Arrays in C-Strings in C				
UNIT - IV	Multidimensional Arrays & Functions in C			12
Multidimensional Arrays in C-String functions in C- Practice problems Functions in C:Function Prototype-Parameter Passing Techniques in C-Storage Classes in C- Recursion Concept -Functions in C Practice problems				
UNIT - V	Pointers, Structures, and Unions			12
Pointers, Structures, and Unions: Pointers in C-Structures- Union - Enumeration (or enum) in C- Pointer vs Array in C – C application programs (Sorting, Matrix manipulations, student's mark list preparation)				
Total Lecture Hours				60

BOOKS FOR STUDY:

- E. Balaguruswamy, “Programming in ANSI C”, 8th Edition, 2019, McGraw Hill Education, ISBN:978-93-5316-513-0.
- Pradip Dey, Manas Ghosh, “Programming in C”, 2nd Edition, 2018, Oxford University Press, ISBN: 978-01-9949-147-6.
- Kernighan B.W and Dennis M. Ritchie, “The C Programming Language”, 2nd Edition, 2015, Pearson Education India, ISBN: 978-93-3254-944-9.

BOOKS FOR REFERENCES:

- Yashavant P. Kanetkar, “Let Us C”, 16th Edition, 2019, BPB Publications, ISBN: 978- 93-8728-449-4.
- Jacqueline A Jones and Keith Harrow, “Problem Solving with C”, Pearson Education. ISBN: 978-93-325-3800-9.
- Dr. Guruprasad Nagraj, “C Programming for Problem Solving”, Himalaya Publishing House. ISBN-978-93-5299-361-1.

WEB RESOURCES:

- ❖ <http://elearning.vtu.ac.in/econtent/courses/video/BS/14CPL16.html>
- ❖ <https://nptel.ac.in/courses/106/105/106105171/>

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

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

COURSE OUTCOMES:**K LEVEL**

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

CO1	Apply the concept of Control Structures to solve any given problem.	K1 to K4
CO2	Apply the concept of single and multi-dimensional arrays to solve problems related to searching, sorting and matrix operations.	K1 to K4
CO3	Apply the concept of Strings for writing programs related to character array.	K1 to K4
CO4	Write programs using concept of user defined and recursive functions.	K1 to K4
CO5	Apply concept of structures to write programs	K1 to K4

MAPPING WITH PROGRAM OUTCOMES:

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

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

S- STRONG

M – MEDIUM

L – LOW

CO / PO MAPPING:

COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
WEITAGE	15	15	15	15	15
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	3.0	3.0	3.0	3.0	3.0

LESSON PLAN: Programming in C and Lab

UNIT	Programming in C and Lab	HRS	PEDAGOGY
I	Introduction to C Language	12	Chalk and talk, Power Point Presentation, Video Lectures and lab
II	Variables, Data Types & Operators	12	Chalk and talk, Power Point Presentation, Video Lectures and lab
III	Control Flow Statements	12	Chalk and talk, Power Point Presentation, Video Lectures
IV	Multidimensional Arrays & Functions in C	12	Chalk and talk, Power Point Presentation, Video Lectures
V	Pointers, Structures, and Unions	12	Chalk and talk, Power Point Presentation, Video Lectures, seminar and assignment

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

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

Distribution of Marks with K Level CIA I & CIA II

	K Level	Section A (Multiple Choice Questions)	Section B (Either / Or Choice)	Section C (Either / Or Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	2			2	3	7
	K2	2			2	4	
	K3		20		20	36	36
	K4			32	32	57	57
	Marks	4	20	32	56	100	100
CIA II	K1	2			2	3	7
	K2	2			2	4	
	K3		20		20	36	36
	K4			32	32	57	57
	Marks	4	20	32	56	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

K5 – Evaluate, combine, Criticize, Predict, Convince.

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

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

S. No	COs	K - Level	Section A (MCQs)		Section B (Either / or Choice) With K - LEVEL	Section C (Either / or Choice) With K – LEVEL
			No. of Questions	K – Level		
1	CO1	K1 to K4	2	K1,K2	2(K2 &K2)	2(K3 &K3)
2	CO2	K1 to K4	2	K1,K2	2(K3 &K3)	2(K4 &K4)
3	CO3	K1 to K4	2	K1,K2	2(K2 &K2)	2(K3 &K3)
4	CO4	K1 to K4	2	K1,K2	2(K3 &K3)	2(K4 &K4)
5	CO5	K1 to K4	2	K1,K2	2(K3 &K3)	2(K4 &K4)
No. of Questions to be Asked			10		10	10
No. of Questions to be answered			10		5	5
Marks for each question			01		5	8
Total Marks for each section			10		25	40
(Figures in parenthesis denotes, questions should be asked with the given K level)						

Distribution of Marks with K Level

K Level	Section A (Multiple Choice Questions)	Section B (Either or Choice)	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5			5	3.58	4
K2	5	20		25	17.86	18
K3		30	32	62	44.28	44
K4			48	48	34.28	34
Marks	10	50	80	140	100	100

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

Summative Examinations - Question Paper – Format

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

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

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



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	PRINCIPLES OF ACCOUNTING			
Course Code	23UCCNM11	L	P	C
Category	SKILL - I (NME)	2	-	2
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To understand the basic needs of accounting➤ To know the accounting rules➤ To gain knowledge in the preparation of subsidiary books➤ To familiarize in entries of journal and posting to ledger➤ To enable the students to prepare Profit and Loss account and Balance Sheet				
UNIT – I Introduction to Accounting				06
Introduction: Meaning and Definition - Objectives - Functions – Advantages and Disadvantages of Accounting				
UNIT – II Double Entry Principles				06
Double Entry Principles –Rules - Needs –Scope –Advantages and disadvantages of Double Entry System.				
UNIT – III Subsidiary books				06
Subsidiary books – Advantages - Types – Purchase Book –Sales Book –Purchase Return Book –Sales Return Book – Cash Book (Single Column only).				
UNIT – IV Journal Entries				06
Transactions analysis for Journal Entries – Entries of Journals – Posting of journal to ledgers – Difference between journal and ledger – Preparation of Trail Balance.				
UNIT – V Preparation of Balance Sheet				06
Preparation of Trading, Profit and Loss Account and Balance Sheet with simple adjustments (closing Stocks, Prepaid Expenses, Outstanding Expenses and depreciation) only.				
Total Lecture Hours				30

BOOKS FOR STUDY:

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

BOOKS FOR REFERENCES:

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

WEB RESOURCES:

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

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

COURSE OUTCOMES:										K LEVEL
After studying this course, the students will be able to:										
CO1	Remember the Objectives and Functions of Accounting									K1 to K2
CO2	Apply the knowledge in preparing double entry system									K1 to K2
CO3	Gained the knowledge in preparing subsidiary book									K1 to K2
CO4	Enumerate the various types of ledger									K1 to K2
CO5	Enabled to prepare profit & loss account and balance sheet									K1 to K2
MAPPING WITH PROGRAM OUTCOMES:										
CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	3	2	3	2	2		
CO2	3	2	3	3	3	2	2	2		
CO3	3	2	3	3	3	2	2	2		
CO4	3	2	3	3	2	2	2	2		
CO5	3	2	3	3	3	2	2	2		
S- STRONG			M – MEDIUM				L – LOW			

CO / PO MAPPING:

COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
WEITAGE	15	15	15	15	15
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	3.0	3.0	3.0	3.0	3.0

LESSON PLAN:

UNIT	PRINCIPLES OF ACCOUNTING	HRS	PEDAGOGY
I	Introduction to Accounting	6	Chalk and Talk, Power Point Presentation, Video Lectures
II	Double Entry Principles	6	Chalk and Talk, Power Point Presentation, Video Lectures
III	Subsidiary books	6	Chalk and Talk, Power Point Presentation, Video Lectures
IV	Journal Entries	6	Chalk and Talk, Power Point Presentation, Video Lectures
V	Preparation of Balance Sheet	6	Seminar, assignment, Chalk and Talk, Power Point Presentation, Video Lectures

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

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

* Two Formative examinations will be conducted as a part of Continuous Internal Assessment under which, 50 MCQ's will be asked [50X1=50 marks] from any 4 CO's. (Ist Test-2 CO's & IInd Test-2 CO's) in equal weightage

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

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



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	FUNDAMENTALS OF COMMERCE			
Course Code	23UCCFC11	L	P	C
Category	FOUNDATION COURSE	2	-	2
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To understand the history and evolution of commerce and accounting.➤ To know the various components of money and banking.➤ To gain knowledge on concept of budgeting and tax.➤ To learn the basic sources of laws and its process.➤ To enable the students to understand Sustainable Development Goals.				
UNIT - I History Of Commerce				6
History and Eight branches of commerce- Evolution of Accounting- Understanding of Four Frameworks of Accounting (Conceptual, Legal, Institutional and Regulatory) and Forms of Organization.				
UNIT - II Money and Banking				6
Money - Types, Features and Functions- Banking - Definition, Functions, Utility, Principles -Commercial Banks- Central Bank- Measures of Credit Control and Money Market.				
UNIT - III Fundamentals of Budgets and Taxation				6
Financial Planning and Budgeting Concept - Personal Budget, Family Budget, Business Budget and National Budget- budgetary deficit- fiscal deficit- Sources for meeting deficit- Meaning of Tax-duty-toll-cess-surcharge-direct and indirect tax.				
UNIT - IV Basics of Law				6
Sources of Law- Legislative Process in India- Legal Methods and Court System in India-Primary and Subordinate Legislation				
UNIT - V Sustainable Development				6
Meaning, Principles, History of Sustainable Development Goals. Components of sustainability, - 17 Goals - International Summits, Conventions, Agreements				
Total Lecture Hours				30

BOOKS FOR STUDY:

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

BOOKS FOR REFERENCES:

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

WEB RESOURCES:

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

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

COURSE OUTCOMES:**K LEVEL**

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

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

MAPPING WITH PROGRAM OUTCOMES:

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

S- STRONG**M – MEDIUM****L – LOW**

CO / PO MAPPING:

COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
WEITAGE	15	15	15	15	15
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	3.0	3.0	3.0	3.0	3.0

LESSON PLAN:

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

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

* Two Formative examinations will be conducted as a part of Continuous Internal Assessment under which, 50 MCQ's will be asked [50X1=50 marks] from any 4 CO's. (Ist Test-2 CO's & IInd Test-2 CO's) in equal weightage

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

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

SECOND SEMESTER



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	FINANCIAL ACCOUNTING – II			
Course Code	23UCCCC21	L	P	C
Category	CORE - III	5	-	5
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ The students are able to prepare different kinds of accounts such higher purchase and Instalments System.➤ To understand the allocation of expenses under departmental accounts➤ To gain an understanding about partnership accounts relating to Admission and retirement➤ Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm➤ To know the requirements of international accounting standards				
UNIT - I Hire Purchase and Instalment System				15
Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession –Instalment System(Theory only)				
UNIT - II Branch and Departmental Accounts				15
Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter-Departmental Transfer at Cost or Selling Price.				
UNIT - III Partnership Accounts – I				15
Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill – Retirement of a Partner – Death of a Partner.				
UNIT - IV Partnership Accounts – II				15
Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method				
UNIT - V Accounting Standards for financial reporting (Theory only)				15
Accounting Standards for Financial Reporting- meaning-Objectives and Uses of Financial Statements for Users- Role of Accounting Standards - Development of Accounting Standards in India -Role of IFRS.				
Total Lecture Hours				75

BOOKS FOR STUDY:

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

BOOKS FOR REFERENCES:

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

WEB RESOURCES:

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

Nature of Course	EMPLOYABILITY		✓	SKILL ORIENTED		ENTREPRENEURSHIP		
Curriculum Relevance	LOCAL		REGIONAL		NATIONAL	✓	GLOBAL	
Changes Made in the Course	Percentage of Change		80	No Changes Made		New Course		

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

COURSE OUTCOMES:									K LEVEL		
After studying this course, the students will be able to:											
CO1	To evaluate the Hire purchase accounts and Instalment systems.									K1 to K4	
CO2	To prepare Branch accounts and Departmental Accounts.									K1 to K4	
CO3	To understand the accounting treatment for admission and retirement in partnership.									K1 to K4	
CO4	To know Settlement of accounts at the time of dissolution of a firm									K1 to K4	
CO5	To elaborate the role of IFRS.									K1 to K4	

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

CO / PO MAPPING:					
COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
WEITAGE	15	15	15	15	15
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	3.0	3.0	3.0	3.0	3.0

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

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

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

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

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

Summative Examinations - Question Paper – Format

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

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

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



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	BUSINESS LAW			
Course Code	23UCCCC22	L	P	C
Category	CORE - IV	5	-	5
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To know the nature and objectives of Mercantile law and the essentials of valid contract➤ To gain knowledge on performance contracts➤ To be acquainted with the rules of Indemnity and Guarantee➤ To make aware of the essentials of Bailment and pledge➤ To understand the provisions relating to sale of goods				
UNIT - I Elements of Contract Indian Contract Act 1872:		15		
Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract				
UNIT - II Performance of Contract		15		
Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract				
UNIT - III Contract of Indemnity and Guarantee		15		
Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety				
UNIT - IV Bailment and Pledge		15		
Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.				
UNIT - V Sale of Goods Act 1930:		15		
Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller				
Total Lecture Hours				75

BOOKS FOR STUDY:

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

BOOKS FOR REFERENCES:

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

WEB RESOURCES:

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

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

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

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

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

CO / PO MAPPING:					
COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
WEITAGE	15	15	15	15	15
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	3.0	3.0	3.0	3.0	3.0

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

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

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

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

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

Summative Examinations - Question Paper – Format

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

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

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



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	PROGRAMMING WITH C++			
Course Code	23UCCEC21	L	P	C
Category	ELECTIVE - II	4	-	3
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To understand about object-oriented languages and their applications➤ To introduce basic concepts of C++ language➤ To provide knowledge about various conversions➤ To enlighten the various inheritance system➤ To impart knowledge on files and exception handling				
UNIT - I	Introduction to C++			12
Tokens, Keywords, Identifiers, Variables, Operators, Manipulators, Data types -Expressions and Control Structures in C++; Simple C++ Programs.				
UNIT - II	Functions in C++			12
Main Function - Function Prototyping -Parameters Passing in Functions - Values Return by Functions – Inline Functions - Friend and Virtual Functions				
UNIT - III	Classes and Objects			12
Constructors and Destructors; Operator Overloading and Type Conversions - Type of Constructors – Function Definition - Function overloading – Function Overriding.				
UNIT - IV	Inheritance			12
Single Inheritance - Multilevel Inheritance - Multiple Inheritance - Hierarchical Inheritance - Hybrid Inheritance - Pointers, Virtual Functions and Polymorphism; Managing Console I/O operations.				
UNIT - V	Working with Files			12
Classes for File Stream Operations -Opening and Closing a File - Endof-File Deduction - File Pointers - Updating a File - Error Handling during File Operations - Command-line Arguments.				
Total Lecture Hours				60

BOOKS FOR STUDY:

- E. Balagurusamy, 1995, Object Oriented Programming with C++, Tata McGraw-Hill Publishing Company Ltd
- Ulla Kirh-Prinz, Peter Prinz, A Complete guide to Programming in C++, Jones and Bartlett Publications, 2002
- BjarneStroustrup, The C++ Programming, Pearson Education, 2000
- C++ -The Complete Reference: Herbert Schilt,3rd Edition, Tata McGraw Hill, Pub–Ltd,1999
- Programming with C++ - John R.Hubbard – Schaum’s outline series, 1996

BOOKS FOR REFERENCES:

- Robert Lafore, Object Oriented Programming in Microsoft C++, Galgotia publication
- H.Schildt, C++,1998,The Complete Reference-1998-TMH Edition, 1998
- “Let us C++” – YeswantKanetkar – BPB Publications, 1999

WEB RESOURCES:

- ❖ https://www.google.co.in/books/edition/A_Complete_Guide_to_Programming_in_C++/-yhuYOWg_QcC?hl=en&gbpv=1&dq=Programming%20in%20C%2B%2B&pg=PP1&printsec=frontcover
- ❖ https://www.google.co.in/books/edition/The_C++_Programming_Language/q7fomH9lOU8C?hl=en&gbpv=1&dq=Programming%20in%20C%2B%2B&pg=PP1&printsec=frontcover
- ❖ <https://beginnersbook.com/2017/08/c-plus-plus-tutorial-for-beginners/>

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

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

COURSE OUTCOMES:									K LEVEL		
After studying this course, the students will be able to:											
CO1	Recalling various concepts relating to languages and applications									K1 to K4	
CO2	Understanding various functions of C++ language									K1 to K4	
CO3	Applying various classes and objects									K1 to K4	
CO4	Analyzing different types of inheritance system									K1 to K4	
CO5	Understanding working about files and exception handling									K1 to K4	

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

CO / PO MAPPING:					
COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
WEITAGE	15	15	15	15	15
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	3.0	3.0	3.0	3.0	3.0

LESSON PLAN:			
UNIT	Programming with C++	HRS	PEDAGOGY
I	Tokens, Keywords, Identifiers, Variables, Operators, Manipulators, Data types -Expressions and Control Structures in C++; Simple C++ Programs.	12	Theory
II	Main Function - Function Prototyping -Parameters Passing in Functions - Values Return by Functions – Inline Functions - Friend and Virtual Functions	12	Theory
III	Constructors and Destructors; Operator Overloading and Type Conversions - Type of Constructors – Function Definition - Function	12	Theory

	overloading – Function Overriding.		
IV	Constructors and Destructors; Operator Overloading and Type Conversions - Type of Constructors – Function Definition - Function overloading – Function Overriding.	12	Theory
V	Classes for File Stream Operations -Opening and Closing a File - Endof-File Deduction - File Pointers - Updating a File - Error Handling during File Operations - Command-line Arguments.	12	Theory

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

Distribution of Marks with K Level CIA I & CIA II							
	K Level	Section A (Multiple Choice Questions)	Section B (Either / Or Choice)	Section C (Either / Or Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	2			2	3	7
	K2	2			2	4	
	K3		20		20	36	36
	K4			32	32	57	57
	Marks	4	20	32	56	100	100
CIA II	K1	2			2	3	7
	K2	2			2	4	
	K3		20		20	36	36
	K4			32	32	57	57
	Marks	4	20	32	56	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

K5 – Evaluate, combine, Criticize, Predict, Convince.

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

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)						
S. No	COs	K - Level	Section A (MCQs)		Section B (Either / or Choice) With K - LEVEL	Section C (Either / or Choice) With K – LEVEL
			No. of Questions	K – Level		
1	CO1	K1 to K4	2	K1,K2	2(K2 &K2)	2(K3 &K3)
2	CO2	K1 to K4	2	K1,K2	2(K3 &K3)	2(K4 &K4)
3	CO3	K1 to K4	2	K1,K2	2(K2 &K2)	2(K3 &K3)
4	CO4	K1 to K4	2	K1,K2	2(K3 &K3)	2(K4 &K4)
5	CO5	K1 to K4	2	K1,K2	2(K3 &K3)	2(K4 &K4)
No. of Questions to be Asked			10		10	10
No. of Questions to be answered			10		5	5
Marks for each question			01		5	8
Total Marks for each section			10		25	40
(Figures in parenthesis denotes, questions should be asked with the given K level)						

Distribution of Marks with K Level						
K Level	Section A (Multiple Choice Questions)	Section B (Either or Choice)	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5			5	3.58	4
K2	5	20		25	17.86	18
K3		30	32	62	44.28	44
K4			48	48	34.28	34
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						

Summative Examinations - Question Paper – Format

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

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

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



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	PRACTICAL BANKING			
Course Code	23UCCNM21	L	P	C
Category	SKILL - II	2	-	2
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ State the basic concepts of banking and electronic payment system.➤ Describe the relevant provisions of Act regarding banking and Electronic payment system.➤ Classify the types of deposits, negotiable instruments, forms of advances and electronic payment systems.➤ Apply the procedures and principals involved in banking and Electronic payment.➤ Fill up of Account Opening Form and draw a cheque and show the features, advantages and disadvantages of Mobile Banking and Green Banking.				
UNIT - I Introduction to Banking				06
Banking: Definition- Meaning: Bank – Banking – Banker – Customer - Procedure for Opening an Account.				
UNIT - II Types of Deposits				06
Deposits: Types – Savings – Current – Fixed –Recurring.				
UNIT - III Negotiable Instruments				06
Negotiable Instruments: Cheque - Demand Draft — Meaning, Definition –Specimen Form –Types of Cheque– Electronic Cheque (E- Cheque) – Features – Advantages– Electronic Cash (E-Cash) – Features.				
UNIT - IV Loans and Advances				06
Loans and Advances: Principles of Sound Lending - Secured and Unsecured Advances – Forms of Advances – canons of a good banking security				
UNIT - V Electronic Payment System				06
Electronic Payment System: ATM – Debit Card – Credit Card, Smart Card, NEFT, RTGS.				
Total Lecture Hours				30

BOOKS FOR STUDY:

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

BOOKS FOR REFERENCES:

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

WEB RESOURCES:

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

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

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

COURSE OUTCOMES:										K LEVEL
After studying this course, the students will be able to:										
CO1	To know the Banking concepts									K1 to K2
CO2	To understand the various types of deposits									K1 to K2
CO3	To develop the skills regarding types of various forms									K1 to K2
CO4	To enhance the employability skills									K1 to K2
CO5	To identify the latest Digital Banking practices									K1 to K2
MAPPING WITH PROGRAM OUTCOMES:										
CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	3	2	3	2	2		
CO2	3	2	3	3	3	2	2	2		
CO3	3	2	3	3	3	2	2	2		
CO4	3	2	3	3	2	2	2	2		
CO5	3	2	3	3	3	2	2	2		
S- STRONG			M – MEDIUM				L – LOW			

CO / PO MAPPING:

COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
WEITAGE	15	15	15	15	15
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	3.0	3.0	3.0	3.0	3.0

LESSON PLAN:

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

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

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

* Two Formative examinations will be conducted as a part of Continuous Internal Assessment under which, 50 MCQ's will be asked [50X1=50 marks] from any 4 CO's. (Ist Test-2 CO's & IInd Test-2 CO's) in equal weightage

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

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



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	BRAND MANAGEMENT			
Course Code	23UCCSC21	L	P	C
Category	SKILL - III	2	-	2
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To familiarize the basic knowledge on branding➤ To understand brand positioning.➤ To gain knowledge on brand extension➤ To understand the elements of brand equity.➤ To know the position of retail branding.				
UNIT - I Introduction to Branding				06
Introduction- Advantages and Disadvantages of branding-Branding decisions-Global brand-Brand name-Branding approaches- Brand building – Brand extension and brand dilution-individual and organizational brand -Corporate branding.				
UNIT - II Brand Positioning				06
Brand Positioning - quality of successful of positioning –Positioning process-brand positioning strategy- - Building brand personality-Online brand building. Brand identity-sources-brand personality-Brand awareness-Brand loyalty-Brand association- Brand image				
UNIT - III Brand Extension				06
Reasons for brand extensions-Evaluation of brand extension-Bases for brand extension-Types of brand extensions-Advantages and disadvantages of brand extensions. Co-branding-types-Advantages and disadvantages-Functions of brand extensions.				
UNIT - IV Brand Equity				06
Brand equity-key elements: Assets and Liabilities-Value to the Customers-Value to the firm-positive and negative brand equity-Brand personality: dimensions of brand personality-Branding and celebrity endorsement-important aspects of celebrity brand.				
UNIT - V Brand Management				06
Strategic brand management- Successful brand development-effective brand management. Retail Branding: Different branding strategy- retail branding in India- future of retail branding- positioning strategy for retail brands.				
Total Lecture Hours				30

BOOKS FOR STUDY:

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

BOOKS FOR REFERENCES:

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

WEB RESOURCES:

- ❖ <http://ndl.iitkgp.ac.in/document/QUFaeXV6Um80MWE2ampEOTNJZE1GT2ZpN0JFU0xITj10eHZRZEtOSWdKaDRMLzNkbjNraEFWL1JGNn14YnlWbw>
- ❖ <http://ndl.iitkgp.ac.in/document/QUFaeXV6Um80MWE2ampEOTNJZE1GQnMydHIMYTDJMGVVTI1ZWhqSXRRZGdvRU50TFaREV5WU40dVR5RXhGNg>
- ❖ <http://ndl.iitkgp.ac.in/document/QUFaeXV6Um80MWE2ampEOTNJZE1GSDBaV1RpbVZOVFVodUZCdXF1RUtVolumeV-ArtsSyllabus/2023-2024AcademicCouncilMeetingheldon20.04.2023Page2330T2hxaTJWYWGxV2VYVNCQW1PU1dqBQ>
- ❖ <http://ndl.iitkgp.ac.in/document/QUFaeXV6Um80MWE2ampEOTNJZE1GSDUxMC9KbWdVT3FiVnJOVz1ZakNZYVhvaU1XNkQ0VIQ3U2dNc0ZETCtNUw>
- ❖ <http://ndl.iitkgp.ac.in/document/QUFaeXV6Um80MWE2ampEOTNJZE1GQ0RkQndyMENLR3ZYSG96OC9YSVUwa1N6c2FHTysrU3FFYIVUaTdHek51NQ>
- ❖ <http://ndl.iitkgp.ac.in/document/ckQ0ZmRYZDExNjJNWWxwWUF0S2o5UT0>

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

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

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

CO / PO MAPPING:						
COS	PSO1	PSO2	PSO3	PSO4	PSO5	
CO 1	3	3	3	3	3	
CO 2	3	3	3	3	3	
CO 3	3	3	3	3	3	
CO 4	3	3	3	3	3	
CO 5	3	3	3	3	3	
WEITAGE	15	15	15	15	15	
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	3.0	3.0	3.0	3.0	3.0	

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

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

* Two Formative examinations will be conducted as a part of Continuous Internal Assessment under which, 50 MCQ's will be asked [50X1=50 marks] from any 4 CO's. (Ist Test-2 CO's & IInd Test-2 CO's) in equal weightage

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

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

B.COM., CA

Syllabus

Program Code: UCC

2023 - Onwards



MANNAR THIRUMALAI NAICKER COLLEGE

(AUTONOMOUS)

Re-accredited with "A" Grade by NAAC

PASUMALAI, MADURAI – 625 004

**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS),
MADURAI – 625 004
B.COM CA CURRICULUM**

(For the students admitted from the academic year 2023-2024 onwards)

Course Code	Title of the Course	Hrs	Credits	Maximum Marks		
				Int	Ext	Total
THIRD SEMESTER						
Part – I	Tamil / Hindi course					
23UTAGT31 / 23UHIGH31	தமிழக வரலாறும் பண்பாடும் / PATRA LEKHAN AUR PARIBHASHIK SHABDAVALI	6	3	25	75	100
Part – II	English					
23UENGE31	GENERAL ENGLISH - III	6	3	25	75	100
Part - III	Core courses					
23UCCCC31	CORPORATE ACCOUNTING I	5	5	25	75	100
23UCCCC32	COMPANY LAW	5	5	25	75	100
Part - III	Elective course					
23UCCEC31	VISUAL BASIC	4	3	25	75	100
Part - IV	Skill Based courses					
23UCCSP31	BASIC CONCEPTS OF SPREAD SHEET - LAB	1	1	25	75	100
23UCCSP32	VISUAL BASIC - LAB	2	2	25	75	100
Part - IV	Mandatory course					
23UEVSG41	ENVIRONMENTAL STUDIES	1	-	-	-	-
Total		30	22	175	525	700
FOURTH SEMESTER						
Part – I	Tamil / Hindi course					
23UTAGT41 / 23UHIGH41	தமிழும் அறிவியலும் / HINDI BHASHA AUR COMPUTER	6	3	25	75	100
Part – II	English					
23UENGE41	GENERAL ENGLISH - IV	6	3	25	75	100
Part - III	Core courses					
23UCCCC41	CORPORATE ACCOUNTING II	5	5	25	75	100
23UCCCC42	PRINCIPLES OF MARKETING	5	5	25	75	100
Part - III	Elective course					
23UCCEC41	JAVA PROGRAMMING	4	3	25	75	100
Part - IV	Skill Based courses					
23UCCSP41	JAVA PROGRAMMING - LAB	2	2	25	75	100
23UCCSP42	MULTIMEDIA AND ITS APPLICATIONS - LAB	1	1	25	75	100
Part - IV	Mandatory course					
23UEVSG41	ENVIRONMENTAL STUDIES	1	2	25	75	100
Total		30	24	200	600	800

THIRD SEMESTER



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	CORPORATE ACCOUNTING I			
Course Code	23UCCCC31	L	P	C
Category	CORE	5	-	5
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To understand about the pro-rata allotment and Underwriting of Shares.➤ To know the provisions of companies Act regarding Issue and Redemption of Preference shares and debentures.➤ To learn the form and contents of financial statements as per Schedule III of Companies Act 2013.➤ To examine the various methods of valuation of Goodwill and shares.➤ To identify the Significance of International financial reporting standard (IFRS).				
UNIT - I Issue of Shares				15
Issue of Shares – Premium - Discount -Types of subscriptions- Forfeiture - Reissue – Pro-rata Allotment , Issue of Rights and Bonus Shares - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.				
UNIT - II Redemption of Preference Shares & Debentures				15
Redemption of Preference Shares –Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount.				
Debentures: Issue and Redemption – Meaning – Methods – In-One lot–in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.				
UNIT - III Final Accounts				15
Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration.				
UNIT - IV Valuation of Goodwill & Shares				15
Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method.				
Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.				
UNIT - V Indian Accounting Standards				15
International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. (Theory Only)				
Total Lecture Hours				75
Theory 20 % Problem 80 %				

BOOKS FOR STUDY:

- T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.
- S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
- R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
- Broman, Corporate Accounting, Taxmann, New Delhi.
- Shukla, Grewal and Gupta- Advanced Accounts Vol I, S.Chand, New Delhi.

BOOKS FOR REFERENCES:

- M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.
- D.S.Rawat&NozerShroff, Students Guide To Accounting Standards, Taxmann, New Delhi.
- Prof. Mukeshbramhbutt, Devi, Corporate Accounting I, Ahilya Publication, Madhya Pradesh.
- Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
- PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai.

WEB RESOURCES:

- ❖ <https://www.tickertape.in/blog/issue-of-shares/>
- ❖ <https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf>
- ❖ <https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html>

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

COURSE OUTCOMES:**K LEVEL**

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

CO1	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites	K1 to K4
CO2	Asses the accounting treatment of issue and redemption of preference shares and debentures	K1 to K4
CO3	Construct Financial Statements applying relevant accounting treatments	K1 to K4
CO4	Compute the value of goodwill and shares under different methods and assess its applicability	K1 to K4
CO5	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS	K1 to K4

MAPPING WITH PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	2	2	2	2	-	-
CO2	3	2	3	2	2	2	2	2	-	-
CO3	3	2	3	2	3	2	2	2	-	-
CO4	3	1	3	2	3	2	2	2	-	-
CO5	3	3	3	2	3	2	2	2	-	-
S- STRONG			M – MEDIUM				L – LOW			

CO / PO MAPPING:

COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	2	2	-	-
CO 2	3	2	2	-	-
CO 3	3	2	2	-	-
CO 4	3	2	2	-	-
CO 5	3	2	2	-	-
WEITAGE	15	10	10	-	-
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	3	2	2	-	-

LESSON PLAN:

UNIT	CORPORATE ACCOUNTING I	HRS	PEDAGOGY
I	Issue of Shares	15	Chalk and Talk, Power Point Presentation, Video Lectures
II	Redemption of Preference Shares & Debentures	15	Chalk and Talk, Power Point Presentation, Video Lectures
III	Final Accounts	15	Chalk and Talk, Power Point Presentation, Video Lectures
IV	Valuation of Goodwill & Shares	15	Chalk and Talk, Power Point Presentation, Video Lectures
V	Indian Accounting Standards	15	Chalk and Talk, Power Point Presentation, Video Lectures ,Seminar and Assignment

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

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

Distribution of Marks with K Level CIA I & CIA II

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Distribution of Marks with K Level						
K Level	Section A (Multiple Choice Questions)	Section B (Either or Choice)	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5			5	3.57	29
K2	5	30		35	25.00	
K3		20	32	52	37.14	37
K4			48	48	34.29	34
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						

Summative Examinations - Question Paper – Format

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

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

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



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Course Name	COMPANY LAW			
Course Code	23UCCCC32	L	P	C
Category	CORE	5	-	5
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To know Company Law 1956 and Companies Act 2013➤ To have an understanding on the formation of a company➤ To understand the requisites of meeting and resolution➤ To gain knowledge on the procedure to appoint and remove Directors➤ To familiarize with the various modes of winding up				
UNIT - I	Introduction to Company law			15
Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.				
UNIT - II	Formation of Company			15
Formation of a Company – Promoter –Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.				
UNIT - III	Meeting			15
Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor				
UNIT - IV	Management & Administration			15
Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.				
UNIT - V	Winding up			15
Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.				
Total Lecture Hours				75

BOOKS FOR STUDY:

- N.D. Kapoor , Business Laws, Sultan Chand and Sons, Chennai
- R.S.N. Pillai – Business Law, S.Chand, New Delhi.
- M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai
- Shusma Aurora, Business Law, Taxmann, New Delhi
- M.C.Kuchal, Business Law, Vikas Publication, Noida

BOOKS FOR REFERENCES:

- Gaffoor&Thothadri, Company Law, Vijay Nicholas Imprints Limited, Chennai
- M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
- Kavya And Vidhyasagar, Business Law, Nithya Publication, Bhopal
- S.D.Geet, Business Law Nirali Prakashan Publication, Pune
- Preethi Agarwal, Business Law, CA foundation study material

WEB RESOURCES:

- ❖ <https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html>
- ❖ <https://vakilsearch.com/blog/explain-procedure-formation-company/>
- ❖ <https://www.investopedia.com/terms/w/windingup.asp>

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

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

COURSE OUTCOMES:**K LEVEL**

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

CO1	Understand the classification of companies under the act	K1 to K4
CO2	Examine the contents of the Memorandum of Association & Articles of Association	K1 to K4
CO3	Know the qualification and disqualification of Auditors	K1 to K4
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)	K1 to K4
CO5	Analyse the modes of winding up	K1 to K4

MAPPING WITH PROGRAM OUTCOMES:

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

S- STRONG**M – MEDIUM****L – LOW**

CO / PO MAPPING:

COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	2	2	-	-
CO 2	3	2	2	-	-
CO 3	3	2	2	-	-
CO 4	3	2	2	-	-
CO 5	3	2	2	-	-
WEITAGE	15	10	10	-	-
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	3.0	2.0	2.0		

LESSON PLAN:

UNIT	COMPANY LAW	HRS	PEDAGOGY
I	Introduction to Company law	15	Chalk and Talk, Power Point Presentation, Video Lectures
II	Formation of Company	15	Chalk and Talk, Power Point Presentation, Video Lectures
III	Meeting	15	Chalk and Talk, Power Point Presentation, Video Lectures
IV	Management & Administration	15	Chalk and Talk, Power Point Presentation, Video Lectures
V	Winding up	15	Chalk and Talk, Power Point Presentation, Video Lectures ,Seminar and Assignment

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

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

Distribution of Marks with K Level CIA I & CIA II

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Distribution of Marks with K Level						
K Level	Section A (Multiple Choice Questions)	Section B (Either or Choice)	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5			5	3.57	22
K2	5	20		25	17.86	
K3		30	32	62	44.29	44
K4			48	48	34.28	34
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						

Summative Examinations - Question Paper – Format

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

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

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



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Course Name	VISUAL BASIC			
Course Code	23UCCEC31	L	P	C
Category	ELECTIVE	4	-	3

COURSE OBJECTIVES:

- To conceptualize the working of visual basic
- To provide knowledge about various variables used in visual basic
- To understand about various controls in visual basic
- To have more insights about working with forms and procedures
- To impart more information about database connecting tools

UNIT - I Introduction

12

Introduction to Visual Basic: Introduction Graphics User Interface (GUI), Programming Language (Procedural, Object Oriented, Event Driven), The Visual Basic Environment IDE; Introduction to VB Controls: Textboxes, Frames, check Boxes, Option Buttons, Setting a Border & Style, the shape Control, The line control, Working with multiple controls and their properties, Designing the user Interface, Keyboard access, tab controls. Default & controls property, Coding for Controls, list box and combo box and their properties, filling the list box using property window/ add item method, picture/ image box and their properties.

UNIT - II Variables, Constants and Calculations

12

Variables, Constants and Calculations: Variables, Variables Public, Private, Static, Constants, Data Types, Naming rules/ conventions, Named & intrinsic, Declaring variables, Scope of variables, Val Function, Arithmetic operations, formatting Data. Error functions and types. Introducing to menu editor.

UNIT - III Decision & conditions and Controls

12

Decision & conditions and Controls: If Statement, If then-else Statement, Comparing String, Compound conditions (and, or Not), Nested if Statements, Case Structure, Using If Statements with option Buttons & Check Boxes, Displaying Message in Message Box, testing whether input is valid or not. Using call Statement to call a procedure. Do loop, while and for next loop.

UNIT - IV Working with forms and procedures

12

Working with forms and procedures: Introducing to forms and types of forms and setting form properties, Creating, adding, removing Forms in project, hide, Show Method, Load, Unload, Statement, Me Keywords, Referring to objects on a Different Forms

UNIT - V Introduction to database

12

Introduction to database connecting tools (ADO, DAO, ADODC, ADODB), Creating the database file for use by Visual Basic (Using MSAccess), Using the Data control, Setting its property, Using Data control with forms, using list boxes & combo boxes as data bound controls, updating a database file (adding, deleting records): PS –(Basic concepts only)

Total Lecture Hours

60

BOOKS FOR STUDY:

- Mohammed Azam ,Programming with Visual Basic 6.0 –.IKAS publishing house P)Ltd.
- Gary Cornell“ ,Visual Basic 6 from the Ground up ,”First Edition ,1999 ,TataMcGraw-Hill.
- Steven Holzner“ ,Visual Basic 6 Black Book ,”Second Edition ,1999,Oreilly

BOOKS FOR REFERENCES:

- Noel Jerke“ ,Visual Basic 6(The Complete Reference ,”(Second Edition ,1999 ,TataMcGraw-Hill.
- Overland Brian“ ,Visual Basic 6 in Plain English ,”Third Edition ,1999 ,JohnWiley

WEB RESOURCES:

- ❖ www.tutorialspoint.com/listtutorials/visual-basic
- ❖ https://www.google.co.in/books/edition/Beginning_Visual_Basic_2015/Ax4FCAAQBAJ?hl=en&gbpv=1&q=Visual%20basic&pg=PR1&printsec=frontcover
- ❖ https://www.google.co.in/books/edition/Visual_Basic_6_Programming_Black_Book_Wi/a5iIRTh0RoC?hl=en

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

COURSE OUTCOMES:**K LEVEL**

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

CO1	Recall working in Visual basic.	K1 to K4
CO2	Comparing various kinds of variables in Visual basic.	K1 to K4
CO3	Applying control in Visual basic.	K1 to K4
CO4	Analyzing work with forms and procedures.	K1 to K4
CO5	Design the database file.	K1 to K4

MAPPING WITH PROGRAM OUTCOMES:

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

CO / PO MAPPING:

COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	2	3	2	-	-
CO 2	2	3	2	-	-
CO 3	2	3	2	-	-
CO 4	2	3	2	-	-
CO 5	2	3	2	-	-
WEITAGE	10	15	10	-	-
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	2	3	2	-	-

LESSON PLAN:

UNIT	VISUAL BASIC	HRS	PEDAGOGY
I	Introduction	12	Chalk and Talk, Power Point Presentation, Video Lectures
II	Variables, Constants and Calculations	12	Chalk and Talk, Power Point Presentation, Video Lectures
III	Decision & conditions and Controls	12	Chalk and Talk, Power Point Presentation, Video Lectures
IV	Working with forms and procedures	12	Chalk and Talk, Power Point Presentation, Video Lectures
V	Introduction to database	12	Chalk and Talk, Power Point Presentation, Video Lectures ,Seminar and Assignment

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

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

Distribution of Marks with K Level CIA I & CIA II

	K Level	Section A (Multiple Choice Questions)	Section B (Either / Or Choice)	Section C (Either / Or Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	2			2	3.6	7.2
	K2	2			2	3.6	
	K3		20		20	35.7	35.7
	K4			32	32	57.1	57.1
	Marks	4	20	32	56	100	100
CIA II	K1	2			2	3.6	7.2
	K2	2			2	3.6	
	K3		20		20	35.7	35.7
	K4			32	32	57.1	57.1
	Marks	4	20	32	56	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)						
S. No	Cos	K - Level	Section A (MCQs)		Section B (Either / or Choice) With K - LEVEL	Section C (Either / or Choice) With K - LEVEL
			No. of Questions	K – Level		
1	CO1	K1 – K4	2	K1,K2	2(K2 &K2)	2(K3 &K3)
2	CO2	K1 – K4	2	K1,K2	2(K3 &K3)	2(K4 &K4)
3	CO3	K1 – K4	2	K1,K2	2(K2 &K2)	2(K3 &K3)
4	CO4	K1 – K4	2	K1,K2	2(K3 &K3)	2(K4 &K4)
5	CO5	K1 – K4	2	K1,K2	2(K3 &K3)	2(K4 &K4)
No. of Questions to be Asked			10		10	10
No. of Questions to be answered			10		5	5
Marks for each question			01		5	8
Total Marks for each section			10		25	40
(Figures in parenthesis denotes, questions should be asked with the given K level)						

Distribution of Marks with K Level						
K Level	Section A (Multiple Choice Questions)	Section B (Either or Choice)	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5			5	3.58	4
K2	5	20		25	17.86	18
K3		30	32	62	44.28	44
K4			48	48	34.28	34
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						

Summative Examinations - Question Paper – Format

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

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

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



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	BASIC CONCEPTS OF SPREADSHEET - LAB			
Course Code	23UCCSP31	L	P	C
Category	SKILL	-	1	1

COURSE OBJECTIVES:

- To know how to use the most common Microsoft Office programs
- To be able to create table and charts in Excel sheet
- To be able to working with the multiple sheets in Excel
- To be able to manage and store data in a spreadsheet
- To be able to use financial function in Excel

LIST OF PROGRAMS

15

1. Mark list preparation for a student Individual Pay Bill preparation.
2. Invoice Report preparation.
3. Using MS excel and calculate the periodic interest using in financial function.
4. Using MS excel financial calculates the interest that is paid at maturity using in financial function.
5. Using MS excel calculates the depreciation for each accounting period by using a depreciation coefficient.
6. Using the financial function calculates the depreciation amount.
7. Using the financial function calculates the number of days from the beginning of a coupon period until its settlement date.
8. Using the financial function calculates the number of days.
9. Using the financial function calculates the number that is the next coupon date after settlement.
10. Using the financial function calculates the number of coupons payable between a settlement and maturity date.
11. Using the financial function calculates the previous coupon date before a settlement date.
12. Using the financial function calculates the cumulative principal amount paid on a loan.
13. Using the financial function calculates the cumulative interest paid on a loan taken out.

Total Lecture Hours

15

BOOKS FOR STUDY:

- Comdex Information Technology course tool kit Vikas Gupta ,WILEY Dreamtech,2005

BOOKS FOR REFERENCES:

- The Complete Computer upgrade and repair book,3rd edition Cheryl A Schmidt ,WILEY Dream tech
- Introduction to Information Technology ,ITL Education Solutions limited ,Pearson Education .PC Hardware and A + Handbook – Kate J .Chas PHI(Microsoft)

WEB RESOURCES:

- ❖ <https://corporatefinanceinstitute.com/resources/excel/accrnt-function/>
- ❖ https://www.tutorialspoint.com/advanced_excel_functions/advanced_excel_financial_accrnt_function.htm
- ❖ <https://support.microsoft.com/en-us/office/accrnt-function-fe45d089-6722-4fb3-9379-e1f911d8dc74>

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

COURSE OUTCOMES:**K LEVEL**

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

CO1	Understand which tasks each of the major Excel programs can perform.	K1 to K4
CO2	Independently create professional-looking spreadsheets	K1 to K4
CO3	Understand advanced functions and productivity tools to assist in developing worksheets.	K1 to K4
CO4	Understand the Manipulate data lists using Outline, Auto filter and PivotTables	K1 to K4
CO5	Understanding the process of more financial formulas in Excel	K1 to K4

MAPPING WITH PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	1	2	2	2	1	2	1	2	2
CO2	2	2	2	2	2	1	2	2	2	2
CO3	2	2	3	3	2	1	2	3	3	2
CO4	2	3	3	3	3	2	3	3	3	3
CO5	2	3	3	3	3	2	3	3	3	3
S- STRONG			M – MEDIUM				L – LOW			

CO / PO MAPPING:

COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	3	3	3	3
CO 2	3	3	3	2	3
CO 3	2	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
WEITAGE	14	15	14	14	15
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	93	100	93	93	100

LESSON PLAN:

UNIT	HRS	PEDAGOGY
<p>Mark list preparation for a student Individual Pay Bill preparation.</p> <p>Invoice Report preparation.</p> <p>Using MS excel and calculate the periodic interest using in financial function.</p> <p>Using MS excel financial calculates the interest that is paid at maturity using financial function.</p> <p>Using MS excel calculates the depreciation for each accounting period by using a depreciation coefficient.</p> <p>Using the financial function calculates the depreciation amount.</p> <p>Using the financial function calculates the number of days from the beginning of a couponperiod until its settlement date.</p> <p>Using the financial function calculates the number of days.</p> <p>Using the financial function calculates the number that is the next coupon date after settlement.</p> <p>Using the financial function calculates the number of coupons payable between a settlement and maturity date.</p> <p>Using the financial function calculates the previous coupon date before a settlement date.</p> <p>Using the financial function calculates the</p>	15	Hands on Training

cumulative principal amount paid on a loan. Using the financial function calculates the cumulative interest paid on a loan taken out.		
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Learning Outcome Based Education & Assessment (LOBE) Formative Examination - Blue Print Articulation Mapping – K Levels with Course Outcomes (Cos)							
Internal	Cos	K Level	Syntax & Semantics	Programming principles	Concept Applications	Coding & Implementation	Debugging & Output
CIA	CO1	K1	5				
	CO2	K2		5			
	CO3	K3			5		
	CO4	K4				5	
	CO5	K5					5
Question Pattern CIA	No .of Questions to be asked		2	2	2	2	2
	No .of Questions to be answered		2	2	2	2	2
	Marks for each question		2.5	2.5	2.5	2.5	2.5
	Total Marks for each section		5	5	5	5	5

Distribution of Marks with K Level CIA									
	K Level	Syntax & Semantics	Programming principles	Concept Applications	Implementation	Output	Total Marks	% of (Marks without choice)	Consolidated %
CIA	K1	5					5	20	20
	K2		5				5	20	20
	K3			5	5		10	40	40
	K4					5	5	20	20
	Marks						25	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	Syntax & Semantics	Programmig principles	Concept Applications	Coding & Implementation	Debugging & Output
1	CO1	K1	15				
2	CO2	K2		15			
3	CO3	K3			15		
4	CO4	K3				15	
5	CO5	K4					15
Question Pattern	No. of Questions to be asked		2	2	2	2	2
	No. of Questions to be answered		2	2	2	2	2
	Marks for each question		7.5	7.5	7.5	7.5	7.5
	Total Marks for each section		15	15	15	15	15

Distribution of Marks with K Level								
K Level	Syntax & Semantics	Programming principles	Concept Applications	Coding	Debugging & Output	Total Marks	% of (Marks without choice)	Consolidated %
K1	15					15	20	20
K2		15				15	20	20
K3			15	15		30	40	40
K4					15	15	20	20
Marks	15	15	15	15	15	75	100	100



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	VISUAL BASIC - LAB			
Course Code	23UCCSP32	L	P	C
Category	SKILL	-	2	2

COURSE OBJECTIVES:

- Understand basic Visual Basic style of programming and form design.
- Understand the concept of if-statement.
- Understand the concept of loops.
- Apply and Analyze Visual Basic programs to design real life problems using String.
- Design and examine Visual basic programs using functions.

LIST OF PROGRAMS

30

1. Design a VB program for arithmetic operations using text box ,label ,command button.
2. Design a VB program in form for speed control program using scroll bars.
3. Design a VB program in form to display a picture using image box/picture box selected from a file in file listbox directory list box ,drive list box.
4. Design a VB program in form using shape control to display signal and change it timely using timer Control.
5. Write a VB program to compare two numbers to find greater /lesser number.
6. Write a VB program that displays odd and even numbers from 1 to n.
7. Develop a VB program to swap two numbers without using third variable.
8. Develop a VB program to find first N prime numbers.
9. Develop a VB program to generate multiplication table by using loop.
10. Write a VB program that gets strings from user and concatenate them.

Total Lecture Hours

30

BOOKS FOR STUDY:

- Steven Holzner“ ,Visual Basic 6 Programming :Black Book ,” DreamtechPress .
- Evangelos Petroustos“ ,Mastering Visual Baisc 6 ,”BPB Publications.

BOOKS FOR REFERENCES:

- Michael Halvorson“ ,Step by Step Microsoft Visual Basic 6.0 Professional ,”PHI
- Scott Warner“ ,Teach Yourself Visual basic 6 ,”Tata McGraw-Hill Edition
- Brian Siler and Jeff Spotts“ ,Using Visual Basic 6 ,”Special Edition ,PHI.

WEB RESOURCES:

- ❖ <https://www.vbtutor.net/vbtutor.html>
- ❖ <https://codebun.com/visual-basic-programs-for-beginners-with-examples/>

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

COURSE OUTCOMES:										K LEVEL
After studying this course, the students will be able to:										
CO1	Design and Implement Interactive Visual Basic using Forms.									K1 to K4
CO2	Understand and Implement the function									K1 to K4
CO3	Design and Implement the control Statement using If concepts									K1 to K4
CO4	Design and Implement the control Statement using Loop Concepts									K1 to K4
CO5	Utilizing the concept of String and date Function.									K1 to K4
MAPPING WITH PROGRAM OUTCOMES:										
CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	1	1	2	2	2	1	2	1	2	2
CO2	2	2	2	2	2	1	2	2	2	2
CO3	2	2	3	3	2	1	2	3	3	2
CO4	2	3	3	3	3	2	3	3	3	3
CO5	2	3	3	3	3	2	3	3	3	3
S- STRONG			M – MEDIUM				L - LOW			
CO / PO MAPPING:										
COS	PSO1	PSO2	PSO3	PSO4	PSO5					
CO 1	3	3	3	3	3					
CO 2	3	3	3	3	2					
CO 3	2	3	2	3	3					
CO 4	3	3	3	3	3					
CO 5	3	3	3	3	3					
WEIGHTAGE	14	15	14	14	15					
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	93%	100%	93%	93%	100%					

LESSON PLAN:

UNIT		HRS	PEDAGOGY
	1) Design the VB program form for arithmetic operations using text box, label, command button. 2) Design a VB program in form for speed control program using scroll bars. 3) Design a VB program in form to display a picture using image box/picture box selected from a file in file list box directory list box, drive list box. 4) Design the VB program in form using shape control to display signal and change it timely using timer Control . 5) Write a VB program to compares two numbers to find greater/ less number. 6) Create a VB program that displays odd and even numbers. 7) Develop the VB program to swap two number without using third variable. 8) Develop the VB program to find first N prime number. 9) Develop the VB program for Create a table by using loop. 10) Write a VB program that gets strings from user and concatenate the strings..	30	LCD, HANDS ON TRAINING

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

Internal	Cos	K Level	Syntax & Semantics	Programming principles	Concept Applications	Coding & Implementation	Debugging & Output
CI A	CO1	K1	5				
	CO2	K2		5			
	CO3	K3			5		
	CO4	K4				5	
	CO5	K5					5
Question Pattern CIA	No. of Questions to be asked		2	2	2	2	2
	No. of Questions to be answered		2	2	2	2	2
	Marks for each question		2.5	2.5	2.5	2.5	2.5
	Total Marks for each section		5	5	5	5	5

Distribution of Marks with K Level CIA									
	K Level	Syntax & Semantics	Programming principles	Concept Applications	Coding	Debugging & Output	Total Marks	% of Marks with out choice)	Consolidated %
CIA	K1	5					5	20	20
	K2		5				5	20	20
	K3			5			5	20	20
	K4				5		5	20	20
	K5					5	5	20	20
	Marks	5	5	5	5	5	5	25	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	Syntax & Semantics	Programming principles	Concept Applications	Coding & Implementation	Debugging & Output
1	CO1	K1	15				
2	CO2	K2		15			
3	CO3	K3			15		
4	CO4	K4				15	
5	CO5	K5					15
No. of Questions to be Asked			2	2	2	2	2
No. of Questions to be answered			2	2	2	2	2
Marks for each question			7.5	7.5	7.5	7.5	7.5
Total Marks for each section			15	15	15	15	15

Distribution of Marks with K Level								
K Level	Syntax & Semantics	Programming principles	Concept Applications	Coding	Debugging & Output	Total Marks	% of (Marks without choice)	Consolidated %
K1	15					15	20	20
K2		15				15	20	20
K3			15			15	20	20
K4				15		15	20	20
K5					15	15	20	20
Marks	15	15	15	15	15	75	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.								

FOURTH SEMESTER



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	CORPORATE ACCOUNTING II			
Course Code	23UCCCC41	L	P	C
Category	CORE	5	-	5
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To know the types of amalgamation➤ To gain an understanding about reconstruction➤ To know Final statements of banking companies➤ To understand the legal requirements of financial accounts➤ To have an insight on modes of winding up of a company				
UNIT - I Amalgamation & Internal Reconstruction				15
Amalgamation - Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Methods of Accounting for Amalgamation - The Pooling of Interest Method - The Purchase Method (Excluding Inter-Company Holdings). Internal Reconstruction - Conversion of Stock – Increase and Decrease of Capital.				
UNIT - II Accounting of Banking Companies				15
Final Statements of Banking Companies (As Per New Format) - Non-Performing Assets - Rebate on Bill Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.				
UNIT - III Insurance Company Accounts				15
Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies - Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format.				
UNIT - IV Consolidated Financial Statements				15
Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).				
UNIT - V Liquidation of Companies				15
Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency of Surplus(List H)– Liquidators Remuneration- Liquidator’s Final Statement of Accounts.				
Total Lecture Hours				75
THEORY 20% & PROBLEMS 80%				

BOOKS FOR STUDY:

- T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai.
- S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
- Dr.K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.
- R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
- M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.

BOOKS FOR REFERENCES:

- B.Raman, Corporate Accounting, Taxmann, New Delhi.
- M.C.Shukla, Advanced Accounting,S.Chand, New Delhi.
- Prof. MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh.
- Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
- PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.

WEB RESOURCES:

- ❖ <https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126>
- ❖ <https://www.slideshare.net/debchat123/accounts-of-banking-companies>
- ❖ <https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862>

Nature of Course	EMPLOYABILITY	✓	SKILL ORIENTED		ENTREPRENEURSHIP	
Curriculum Relevance	LOCAL		REGIONAL		NATIONAL	✓ GLOBAL
Changes Made in the Course	Percentage of Change	10	No Changes Made		New Course	

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

COURSE OUTCOMES:**K LEVEL**

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

CO1	Understand the accounting treatment of amalgamation and Internal reconstruction.	K1 to K4
CO2	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.	K1 to K4
CO3	Synthesize and prepare final accounts of Insurance companies in the prescribed format	K1 to K4
CO4	Give the consolidated accounts of holding companies	K1 to K4
CO5	Preparation of liquidator's final statement of account	K1 to K4

MAPPING WITH PROGRAM OUTCOMES:

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

CO4	3	2	3	2	2	2	3	2	-	-
CO5	3	2	3	2	2	2	3	2	-	-
S- STRONG			M – MEDIUM				L – LOW			

CO / PO MAPPING:

COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	2	2	-	-
CO 2	3	2	2	-	-
CO 3	3	2	2	-	-
CO 4	3	2	2	-	-
CO 5	3	2	2	-	-
WEITAGE	15	10	10	-	-
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	3.0	2.0	2.0	-	-

LESSON PLAN:

UNIT	CORPORATE ACCOUNTING II	HRS	PEDAGOGY
I	Amalgamation & Internal Reconstruction	15	Chalk and talk, Power Point Presentation, Video Lectures
II	Accounting of Banking Companies	15	Chalk and talk, Power Point Presentation, Video Lectures
III	Insurance Company Accounts	15	Chalk and talk, Power Point Presentation, Video Lectures
IV	Consolidated Financial Statements	15	Chalk and talk, Power Point Presentation, Video Lectures
V	Liquidation of Companies	15	Chalk and talk, Power Point Presentation, Video Lectures, seminar and assignment

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

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

Distribution of Marks with K Level CIA I & CIA II

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Distribution of Marks with K Level						
K Level	Section A (Multiple Choice Questions)	Section B (Either or Choice)	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5			5	4	29
K2	5	30		35	25	
K3		20	32	52	37	37
K4			48	48	34	34
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						

Summative Examinations - Question Paper – Format

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

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

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



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	PRINCIPLES OF MARKETING			
Course Code	23UCCCC42	L	P	C
Category	CORE	5	-	5
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To know the concept and functions of marketing➤ To understand the importance of market segmentation➤ To examine the stages of new product development➤ To gain knowledge on the various advertising medias➤ To analyse the global market environment				
UNIT - I Introduction to Marketing				15
Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts–Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing.				
UNIT - II Market Segmentation				15
Meaning and definition - Benefits – Criteria for segmentation – Types of segmentation – Geographic – Demographic – Psychographic – Behavioural–Targeting, Positioning & Repositioning - Introduction to Consumer Behaviour–Consumer Buying Decision Process and Post Purchase Behaviour — Motives. Freud’s Theory of Motivation.				
UNIT - III Product & Price				15
Marketing Mix — an overview of 4P’s of Marketing Mix– Product–Introduction to Stages of New Product Development – Product Life Cycle — Pricing – Policies - Objectives – Factors Influencing Pricing – Kinds of Pricing.				
UNIT - IV Promotions and Distributions				15
Elements of promotion – Advertising – Objectives -Kinds of Advertising Media- Traditional vs Digital Media - Sales Promotion – types of sales promotion – Personal Selling – Qualities needed for a personal seller-Channels of Distribution for Consumer Goods - Channel Members – Channels of Distribution for Industrial Goods.				
UNIT - V Competitive Analysis and Strategies				15
Global Market Environment–Social Responsibility and Marketing Ethics - Recent Trends in Marketing –A Basic Understanding of E–Marketing& M–Marketing–E-Tailing–CRM–Market Research–MIS and Marketing Regulation.				
Total Lecture Hours				75

BOOKS FOR STUDY:

- Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education, New Delhi
- Dr. C. B. Gupta & Dr. N. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.
- Dr. Amit Kumar, Principles of Marketing, Shashibhawan Publishing House, Chennai
- Dr. N. Rajan Nair, Marketing, Sultan Chand & Sons, New Delhi
- Neeru Kapoor Principles of Marketing, PHI Learning, New Delhi

BOOKS FOR REFERENCES:

- Prof Kavita Sharma, Dr Swati Agarwal, Principles of Marketing Book, Taxmann, New Delhi
- Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
- Assael, H. Consumer Behaviour and Marketing Action, USA: PWS-Kent
- Hoyer, W.D. and Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company
- Baker M, Marketing Management and Strategy, Macmillan Business, Bloombury Publishing, India

WEB RESOURCES:

- ❖ <https://www.aha.io/roadmapping/guide/marketing/introduction>
- ❖ <https://www.investopedia.com/terms/m/marketsegmentation.asp>
- ❖ <https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/>

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

COURSE OUTCOMES:**K LEVEL**

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

CO1	Develop an understanding on the role and importance of marketing	K1 to K4
CO2	Apply the 4p's of marketing in their venture	K1 to K4
CO3	Identify the factors determining pricing	K1 to K4
CO4	Use the different Channels of distribution of industrial goods	K1 to K4
CO5	Understand the concept of E-marketing and E-Tailing	K1 to K4

MAPPING WITH PROGRAM OUTCOMES:

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

CO3	3	2	3	2	3	2	2	2	-	-
CO4	3	2	3	2	2	2	2	2	-	-
CO5	3	2	3	2	2	2	2	2	-	-

S- STRONG

M – MEDIUM

L – LOW

CO / PO MAPPING:

COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	2	3	2	-	-
CO 2	2	3	2	-	-
CO 3	2	3	2	-	-
CO 4	2	3	2	-	-
CO 5	2	3	2	-	-
WEITAGE	10	15	10	-	-
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	2.0	3.0	2.0	-	-

LESSON PLAN:

UNIT	PRINCIPLES OF MARKETING	HRS	PEDAGOGY
I	Introduction to Marketing	15	Chalk and talk, Power Point Presentation, Video Lectures
II	Market Segmentation.	15	Chalk and talk, Power Point Presentation, Video Lectures
III	Product & Price	15	Chalk and talk, Power Point Presentation, Video Lectures
IV	Promotions and Distributions	15	Chalk and talk, Power Point Presentation, Video Lectures
V	Competitive Analysis and Strategies	15	Chalk and talk, Power Point Presentation, Video Lectures, seminar and assignment

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

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

Distribution of Marks with K Level CIA I & CIA II

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Distribution of Marks with K Level						
K Level	Section A (Multiple Choice Questions)	Section B (Either or Choice)	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5			5	4	29
K2	5	30		35	25	
K3		20	48	68	49	49
K4			32	32	22	22
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						

Summative Examinations - Question Paper – Format

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

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

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



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	JAVA PROGRAMMING			
Course Code	23UCCEC41	L	P	C
Category	ELECTIVE	4	-	3
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To get in-depth Knowledge about the evolution of java and its Features➤ Bring out the difference and similarities between C, C++ and java.➤ Develop programmers in Java with its special Features.➤ To apply the exception handling in Programming➤ Implementing the code in internet using Applet with AWT controls.				
UNIT - I Introduction				12
Introduction to Java - Features of Java – Java Environment - Lexical Issues or tokens- Data Types - Variables - Arrays - Operators – Conditional Statements-Iterative Statements-General Structure of a Java Program.				
UNIT - II Classes and Objects				12
Classes and Objects – Fields and Methods Declaration -Constructors – Method Overloading - Static keyword - Final keyword -String Class - String Buffer Class. Java Utilities: Scanner, Stack, Date, Vector, Enumeration. Inheritance: Keyword extends-Types of Inheritance–Keyword super- Overriding of methodsAbstract class and methods.				
UNIT - III User-Defined Packages				12
User-Defined Packages: Creating and accessing Packages. Interface: Defining Interface-Keyword implements -Multiple Inheritance using Interface. Threads: Introduction- Thread States or life cycle of threadCreation of threads using Thread class and Runnable interface –Thread methods -Thread Priorities - Thread Synchronization.				
UNIT - IV Exception Handling				12
Exception Handling: Types of errors - Syntax of Exception handling code – Built-in Exceptions – Multiple catch statements – Nested try block – Finally statement- Throwing our own exception using throw – Method throwing exception using throws keyword - Managing Errors.				
UNIT - V Applets				12
Applets: Difference between applet and application -Applet life cycle - Building Applet code using Applet tag – Passing parameters to AppletsDrawing various shapes using Graphics Class. AWT Controls: Buttons, Labels, TextField, TextArea, Choice, CheckBox, List, ScrollBar and Layout Managers				
Total Lecture Hours				60

CO / PO MAPPING:

COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	2	2	-	-
CO 2	3	2	2	-	-
CO 3	3	2	2	-	-
CO 4	3	2	2	-	-
CO 5	3	2	2	-	-
WEIGHTAGE	15	15	15	-	-
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	3.0	3.0	3.0	-	-

LESSON PLAN:

UNIT	JAVA PROGRAMMING	HRS	PEDAGOGY
I	Introduction	12	Theory
II	Classes and Objects	12	Theory
III	User-Defined Packages	12	Theory
IV	Exception Handling	12	Theory
V	Applets	12	Theory

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

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

Distribution of Marks with K Level CIA I & CIA II

	K Level	Section A (Multiple Choice Questions)	Section B (Either / Or Choice)	Section C (Either / Or Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	2			2	3.6	7.2
	K2	2			2	3.6	
	K3		20		20	35.7	35.7
	K4			32	32	57.1	57.1
	Marks	4	20	32	56	100	100
CIA II	K1	2			2	3.6	7.2
	K2	2			2	3.6	
	K3		20		20	35.7	35.7
	K4			32	32	57.1	57.1
	Marks	4	20	32	56	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)						
S. No	Cos	K - Level	Section A (MCQs)		Section B (Either / or Choice) With K - LEVEL	Section C (Either / or Choice) With K - LEVEL
			No. of Questions	K – Level		
1	CO1	K1 – K4	2	K1,K2	2(K2 &K2)	2(K3 &K3)
2	CO2	K1 – K4	2	K1,K2	2(K3 &K3)	2(K4 &K4)
3	CO3	K1 – K4	2	K1,K2	2(K2 &K2)	2(K3 &K3)
4	CO4	K1 – K4	2	K1,K2	2(K3 &K3)	2(K4 &K4)
5	CO5	K1 – K4	2	K1,K2	2(K3 &K3)	2(K4 &K4)
No. of Questions to be Asked			10		10	10
No. of Questions to be answered			10		5	5
Marks for each question			01		5	8
Total Marks for each section			10		25	40
(Figures in parenthesis denotes, questions should be asked with the given K level)						

Distribution of Marks with K Level						
K Level	Section A (Multiple Choice Questions)	Section B (Either or Choice)	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5			5	3.58	4
K2	5	20		25	17.86	18
K3		30	32	62	44.28	44
K4			48	48	34.28	34
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						

Summative Examinations - Question Paper – Format

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

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

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



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	JAVA PROGRAMMING LAB			
Course Code	23UCCSP41	L	P	C
Category	SKILL	-	2	2

COURSE OBJECTIVES:

- To gain the knowledge about the concepts of OOP.
- To able to write programs with Java.
- To be able to write program with inheritance.
- To learn how to use exception handling
- To gain the knowledge of Java applets

LIST OF PROGRAMS

30

1. Write a Java program to perform arithmetic operations.
2. Write a Java program to check leap year or NOT .
3. Write a Java program to display the even numbers from 1 to 100 .
4. Write a Java program to find Sum of digits.
5. Write a Java program to print the Fibonacci series of N number .
6. Write a Java program to find the factorial of a number .
7. Write a Java program to reverse the number.
8. Write a Java program to find the Armstrong number.
9. Write a java program to create an user defined package.
10. Write a Java program to demonstrate finally and throw.
11. Write a Java program to demonstrate exception handling.
12. Develop an applet that displays a simple message.
13. Write a Java program to draw shapes using applet.
14. Write a Java program to paint pictures using applet.
15. Write a Java program to develop an applet that receives an integer in one text field & compute its factorial value & returns it in another text filed when the button “ Compute ” is clicked.

Total Lecture Hours

30

BOOKS FOR STUDY:

- Java Complete Reference, Eleventh Edition, Herbert Schildt

BOOKS FOR REFERENCES:

- Programming in Java, Second Edition, Malhotra
- Programming with Java, E.Balagurusamy, McGraw Hill

WEB RESOURCES:

- ❖ <https://beginnersbook.com/java-tutorial-for-beginners-with-examples/>
- ❖ <https://www.guru99.com/java-tutorial.html>
- ❖ <https://www.simplilearn.com/tutorials/java-tutorial>

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

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

COURSE OUTCOMES:	K LEVEL
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After studying this course, the students will be able to:		
CO1	Understanding the basics of Jjava with operators.	K1 to K4
CO2	Understanding the conditional statements and mathematical calculations.	K1 to K4
CO3	Familiar and easy to handle with logical, relational operations.	K1 to K4
CO4	Understanding the process of OOP's concepts.	K1 to K4
CO5	Understanding the problem solving techniques.	K1 to K4

MAPPING WITH PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	2	2	1	2	2	2	2	2
CO2	3	3	2	2	2	2	1	2	2	2
CO3	2	2	2	3	2	3	2	2	2	1
CO4	2	1	2	3	3	3	2	2	2	2
CO5	2	2	3	2	2	2	2	3	1	2

S- STRONG

M – MEDIUM

L - LOW

CO / PO MAPPING:

COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	2	2	3	3
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
WEIGHTAGE	15	14	14	15	15
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	100	93.3	93.3	100	100

LESSON PLAN:

UNIT		HRS	PEDAGOGY
	<ol style="list-style-type: none"> 1. Write a Java program to perform arithmetic operations. 2. Write a Java program to check leap year or NOT . 3. Write a Java program to display the even numbers from 1 to 100 . 4. Write a Java program to find Sum of digits. 5. Write a Java program to print the Fibonacci series of N number . 6. Write a Java program to find the factorial of a number . 7. Write a Java program to reverse the number. 8. Write a Java program to find the Armstrong number. 9. Write a java program to create an user defined package. 10. Write a Java program to demonstrate finally and throw. 11. Write a Java program to demonstrate exception handling. 12. Develop an applet that displays a simple message. 13. Write a Java program to draw shapes using applet. 14. Write a Java program to paint pictures using applet. 15. Write a Java program to develop an applet that receives an integer in one text field & compute its factorial value & returns it in another text field when the button “ Compute ” is clicked. 	30	Hands on Training

Learning Outcome Based Education & Assessment (LOBE) Formative Examination - Blue Print							
Articulation Mapping – K Levels with Course Outcomes (COs)							
Internal	Cos	K Level	Syntax & Semantics	Programming principles	Concept Applications	Coding & Implementation	Debugging & Output
CIA I	CO1	K1	5				
	CO2	K2		5			
	CO3	K3			5		
	CO4	K3				5	
	CO5	K4					5
Question Pattern CIA	No. of Questions to be asked		2	2	2	2	2
	No. of Questions to be answered		2	2	2	2	2
	Marks for each question		2.5	2.5	2.5	2.5	2.5
	Total Marks for each section		5	5	5	5	5

Distribution of Marks with K Level CIA									
	K Level	Syntax & Semantics	Programming principles	Concept Applications	Implementation	Output	Total Marks	% of (Marks without choice)	Consolidated %
CIA	K1	5					5	20	20
	K2		5				5	20	20
	K3			5	5		10	40	40
	K4					5	5	20	20
	Marks						25	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	Syntax & Semantics	Programming principles	Concept Applications	Coding & Implementation	Debugging & Output
1	CO1	K1	15				
2	CO2	K2		15			
3	CO3	K3			15		
4	CO4	K3				15	
5	CO5	K4					15
Question Pattern	No. of Questions to be asked		2	2	2	2	2
	No. of Questions to be answered		2	2	2	2	2
	Marks for each question		7.5	7.5	7.5	7.5	7.5
	Total Marks for each section		15	15	15	15	15

Distribution of Marks with K Level								
K Level	Syntax & Semantics	Program ming principles	Concept Applications	Coding	Debugging & Output	Total Marks	% of (Marks without choice)	Consolidated %
K1	15					15	20	20
K2		15				15	20	20
K3			15	15		30	40	40
K4					15	15	20	20
Marks	15	15	15	15	15	75	100	100



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	MULTIMEDIA AND ITS APPLICATIONS - LAB			
Course Code	23UCCSP42	L	P	C
Category	SKILL	-	1	1

COURSE OBJECTIVES:

- To describe the various realisations of multimedia tools and their uses.
- To demonstrate proficiency in specific techniques like image manipulation, audio mixing, video editing transitions for basic animation principles.
- To understand Apply software tools for image editing, graphic design, audio editing, video editing and animation.
- To understand common editing techniques like cropping, resizing, color correction, retouching and applying filters and effects.
- Learn the concept of layers and their importance in non-destructive editing. This involves creating, modifying, and organizing layers to achieve desired effects

LIST OF PROGRAMS

15

FLASH

1. Spot light mask animation
2. Morphing animation
3. Create an animation for bouncing ball (you may use motion guide layer).
4. Create an animation for bus car race in which both starts from the same point and bus wins the race.
5. Create an animation in which text Hello gets converted into Goodbye (using motion/shape tweening).

PHOTOSHOP

1. Design a Passport size photo using Photoshop.
2. Design a invitation card using Photoshop.
3. Merge two images using feather tool.
4. Change an color image into black and white using Photoshop.
5. Develop a new image from given images using lasso tool in Photoshop.

Total Lecture Hours

15

BOOKS FOR STUDY:

- "Flash 5 Magic" by James Gonzalez, Rhonda Martin, Sandee Cohen (First Edition)
- "Adobe Photoshop CC Classroom in a Book (2022 release)" by Conrad Chavez and Andrew Faulkner (2022 Edition)

BOOKS FOR REFERENCES:

- "Flash 5 Advanced for Windows and Macintosh: Visual QuickPro Guide" by Russell Chun (First Edition)
- "Adobe Photoshop CC 2022 Introduction Quick Reference Guide" by Beezix Inc. (2022 Edition)
- "Flash 5 Bible" by Robert Reinhardt, Jon Warren Lentz (First Edition)
- "The Adobe Photoshop Lightroom Classic CC Book for Digital Photographers" by Scott Kelby (2022 Edition)

WEB RESOURCES:

- ❖ https://edutechwiki.unige.ch/en/Flash_tutorials
- ❖ <https://thevirtualinstructor.com/adobeflashlessons.html>
- ❖ <https://creativecloud.adobe.com/en-IN/learn/app/photoshop>
- ❖ <https://www.javatpoint.com/photoshop>

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

COURSE OUTCOMES:**K LEVEL**

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

CO1	Understanding of multimedia principles and technologies and proficiency in using multimedia authoring tools and software.	K1 to K4
CO2	Learn to Utilize animation techniques to enhance multimedia presentations.	K1 to K4
CO3	Understand the core functionalities and workspace of Adobe Photoshop	K1 to K4
CO4	Understand how to Apply basic image editing techniques like cropping, resizing, and color correction	K1 to K4
CO5	Learn to Utilize selection tools to manipulate specific image elements	K1 to K4

MAPPING WITH PROGRAM OUTCOMES:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	2	2	1	2	2	2	2	2
CO2	3	3	2	2	2	2	1	2	2	2
CO3	2	2	2	3	2	3	2	2	2	1
CO4	2	1	2	3	3	3	2	2	2	2

CO5	2	2	1	2	2	2	2	3	1	2	
S- STRONG			M – MEDIUM				L - LOW				
CO / PO MAPPING:											
COS	PSO1	PSO2	PSO3	PSO4	PSO5						
CO 1	3	2	2	3	3						
CO 2	3	3	3	3	3						
CO 3	3	3	3	3	3						
CO 4	3	3	3	3	3						
CO 5	3	3	3	3	3						
WEIGHTAGE	15	14	14	15	15						
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	100	93.3	93.3	100	100						
LESSON PLAN:											
UNIT							HRS	PEDAGOGY			
FLASH 6. Spot light mask animation 7. Morphing animation 8. Create an animation for bouncing ball (you may use motion guide layer). 9. Create an animation for bus car race in which both starts from the same point and bus wins the race. 10. Create an animation in which text Hello gets converted into Goodbye (using motion/shape tweening).							30	Lab experiment			
PHOTOSHOP 6. Design a Passport size photo using Photoshop. 7. Design a invitation card using Photoshop. 8. Merge two images using feather tool. 9. Change an color image into black and white using Photoshop. 10. Develop a new image from given images using lasso tool in Photoshop.											

Learning Outcome Based Education & Assessment(LOBE)Formative Examination - Blue Print Articulation Mapping – K Levels with Course Outcomes(Cos)							
Internal	Cos	K Level	Syntax & Semantics	Programming principles	Concept Applications	Coding & Implementation	Debugging & Output
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	CO3	K3			5		
	CO4	K3				5	
	CO5	K4					5
Question Pattern CIA	No .of Questions to be asked		2	2	2	2	2
	No .of Questions to be answered		2	2	2	2	2
	Marks for each question		2.5	2.5	2.5	2.5	2.5
	Total Marks for each section		5	5	5	5	5

Distribution of Marks with K Level CIA									
	K Level	Syntax & Semantics	Programming principles	Concept Applications	Implementation	Output	Total Marks	%of (Marks without choice)	Consolidated %
CIA	K1	5					5	20	20
	K2		5				5	20	20
	K3			5	5		10	40	40
	K4					5	5	20	20
							25	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	Syntax & Semantics	Programming principles	Concept Applications	Coding & Implementation	Debugging & Output
1	CO1	K1	15				
2	CO2	K2		15			
3	CO3	K3			15		
4	CO4	K3				15	
5	CO5	K4					15
Question Pattern		No .of Questions to be asked	2	2	2	2	2
		No .of Questions to be answered	2	2	2	2	2
		Marks for each question	7.5	7.5	7.5	7.5	7.5
		Total Marks for each section	15	15	15	15	15

Distribution of Marks with K Level								
K Level	Syntax & Semantics	Programming principles	Concept Applications	Coding	Debugging & Output	Total Marks	%of (Marks without choice)	Consolidated %
K1	15					15	20	20
K2		15				15	20	20
K3			15	15		30	40	40
K4					15	15	20	20
Marks	15	15	15	15	15	75	100	100