

B.COM., CORPORATE SECRETARYSHIP

Syllabus

Program Code: UCP

2023 - Onwards



MANNAR THIRUMALAI NAICKER COLLEGE

(AUTONOMOUS)

Re-accredited with "A" Grade by NAAC

PASUMALAI, MADURAI – 625 004

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

(FOR UG PROGRAM FROM 2023 -2024 ONWARDS)

ELIGIBILITY FOR ADMISSION

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

DURATION OF THE COURSE

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

Subjects of Study

Part I : Tamil / Hindi /

Part II : English

Part III:

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

Part IV:

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

Part V :

Extension Activities

ARTS & SCIENCE

CBCS COURSE STRUCTURE FOR UG PROGRAMS

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

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

Note: Duration – 1 hour

(FOR PART I, PART II & PART III)

The components for continuous internal assessment are:

Part –A

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

Part –B

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

Part –C

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

Total 30 Marks

THE COMPONENTS FOR CONTINUOUS INTERNAL ASSESSMENT ARE:

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

Two tests and their average --15 marks

Seminar /Group discussion / Quiz Test --5 marks

Assignment --5 marks

Total 25 Marks

QUESTION PAPER PATTERN FOR THE SUMMATIVE EXAMINATIONS:

Note: Duration- 3 hours

Part –A

Ten multiple choice questions 10 x 01 = 10 Marks

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

Part –B

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

(One question from each Unit)

Part –C

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

(One question from each Unit)

Total

75 Marks

PART-IV- SKILL BASED PAPERS / NME:

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

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

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

THE COMPONENTS FOR CONTINUOUS INTERNAL ASSESSMENT ARE:

Two tests and their average --15 marks

Seminar /Group discussion / Quiz Test -- 5 marks

Assignment -- 5 marks

Total 25 Marks

SUMMATIVE EXAMINATION PATTERN (SKILL BASED AND NME COURSES) DURATION – 3 HOURS

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

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

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

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

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

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

Total		25 Marks

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

SUMMATIVE EXAMINATION PATTERN

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

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

PART V EXTENSION ACTIVITIES: (MAXIMUM MARKS: 100)

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

Internal Examinations - - 25 Marks

Summative Examinations - - 75 Marks

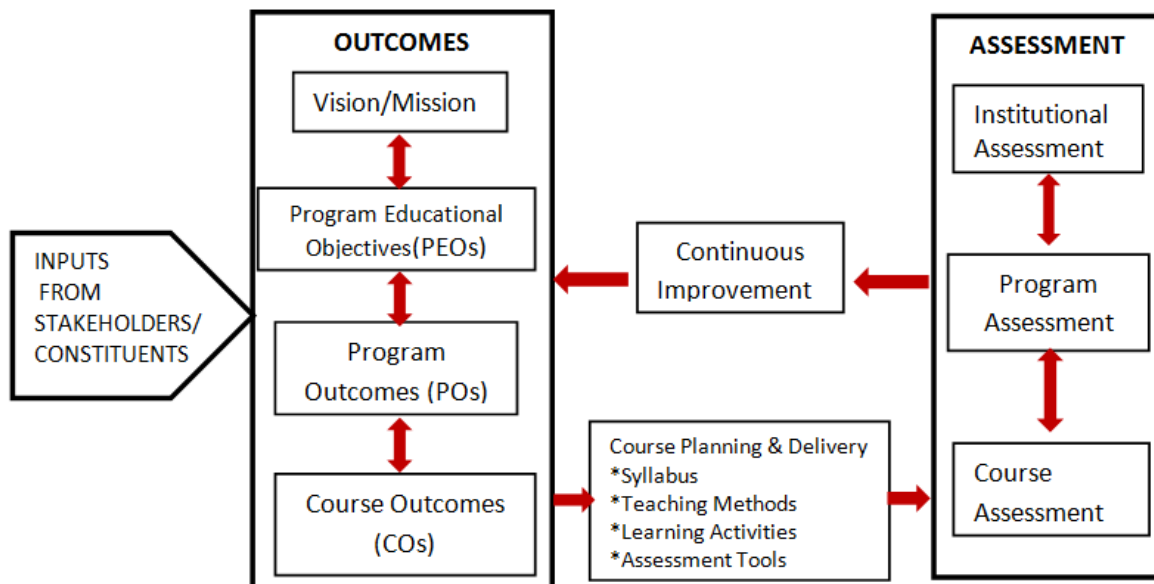
100

OUTCOME BASED EDUCATION:

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

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

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



INSTITUTIONAL VISION

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

INSTITUTIONAL MISSION

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

HIGHLIGHTS OF THE REVAMPED CURRICULUM:

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

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

MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS),

MADURAI – 625 004

B.COM CORPORATE SECRETARYSHIP CURRICULUM

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

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

FIRST SEMESTER



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

Course Name	FINANCIAL ACCOUNTING			
Course Code	23UCPCC11	L	P	C
Category	CORE	5	-	5
COURSE OBJECTIVES:				
To understand the fundamentals of accounting and the preparation of financial statements.				
➤ To gain knowledge on accounting form on-Trading organizations.				
➤ To learn the accounting concept relating to Single Entry System.				
➤ To understand the basics of Account Current and Average due date.				
➤ To impart knowledge on the different types of depreciation methods				
UNIT - I FINAL ACCOUNTS				20
Preparations of final Accounts of a Sole Trading Concern – Adjustments - Closing stocks - Outstanding and Prepaid items, Depreciation, provision for Bad Debts, Provision for Discount on Debtors and creditors, interest on Capital and Drawings.				
UNIT - II ACCOUNTS FOR NON-TRADING CONCERN				15
Receipts and Payments - Income and expenditure - Balance sheet of non-trading organization				
UNIT - III SINGLE ENTRY SYSTEM				20
Meaning and features of Single entry and double entry System-Methods of calculation of profit– Statement of Affairs Method- conversion method.				
UNIT - IV AVERAGE DUE DATE AND ACCOUNT CURRENT				20
Average Due Date-Meaning, need, calculation of average due date-consideration of holidays intervening in the period-Account Current-Meaning and purpose, Forward method, Product method, Periodical balance method Insurance claims - Average clause (Loss of stock only).				
UNIT - V DEPRECIATION				15
Meaning-Causes of depreciation—Methods of providing Depreciation–Straight line Method-Diminishing Balance Method				
Total Lecture Hours				90
80% of marks allotted to be problem solving questions				
20% of marks allotted to be theory questions				

BOOKS FOR STUDY:

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

BOOKS FOR REFERENCES:

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

WEB RESOURCES:

- ❖ www.accountingcoach.com
- ❖ www.accountingstudyguide.com
- ❖ www.futureaccountant.com

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

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

COURSE OUTCOMES:**K LEVEL**

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

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

MAPPING WITH PROGRAM OUTCOMES:

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

S- STRONG**M – MEDIUM****L - LOW**

CO / PO MAPPING:

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

LESSON PLAN:

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

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

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

Distribution of Marks with K Level CIA I & CIA II

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

Summative Examinations - Question Paper – Format

Q. No.	Unit	CO	K-level		
Answer ALL the questions				PART – A	(10 x 1 = 10 Marks)
1.	Unit - I	CO1	K1		
				a)	b)
				c)	d)
2.	Unit - I	CO1	K1		
				a)	b)
				c)	d)
3.	Unit - II	CO2	K1		
				a)	b)
				c)	d)
4.	Unit - II	CO2	K1		
				a)	b)
				c)	d)
5.	Unit - III	CO3	K2		
				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	K1		
				a)	b)
				c)	d)
9.	Unit - V	CO5	K2		
				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	K1		
OR					
11. b)	Unit - I	CO1	K1		
12. a)	Unit - II	CO2	K3		
OR					
12. b)	Unit - II	CO2	K3		
13. a)	Unit - III	CO3	K2		
OR					
13. b)	Unit - III	CO3	K2		
14. a)	Unit - IV	CO4	K4		
OR					
14. b)	Unit - IV	CO4	K4		
15. a)	Unit - V	CO5	K3		
OR					
15. b)	Unit - V	CO5	K3		

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



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

BOOKS FOR STUDY:

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

BOOKS FOR REFERENCES:

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

WEB RESOURCES:

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

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	Inherit the knowledge on introduction to communication.	K1 to K4
CO2	Identify & analyses the different types of communication.	K1 to K4
CO3	Develop and demonstrate the knowledge communication in business environment.	K1 to K4
CO4	Learn the basic understanding of drafting of legal deeds and documents.	K1 to K4
CO5	Enlighten the methods of drafting response and replies.	K1 to K4

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

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

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

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

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

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

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

Summative Examinations - Question Paper – Format

Q. No.	Unit	CO	K-level		
Answer ALL the questions				PART – A	
				(10 x 1 = 10 Marks)	
1.	Unit - I	CO1	K1		
				a)	b)
				c)	d)
2.	Unit - I	CO1	K1		
				a)	b)
				c)	d)
3.	Unit - II	CO2	K1		
				a)	b)
				c)	d)
4.	Unit - II	CO2	K1		
				a)	b)
				c)	d)
5.	Unit - III	CO3	K2		
				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	K1		
				a)	b)
				c)	d)
9.	Unit - V	CO5	K2		
				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	K1		
OR					
11. b)	Unit - I	CO1	K1		
12. a)	Unit - II	CO2	K3		
OR					
12. b)	Unit - II	CO2	K3		
13. a)	Unit - III	CO3	K2		
OR					
13. b)	Unit - III	CO3	K2		
14. a)	Unit - IV	CO4	K4		
OR					
14. b)	Unit - IV	CO4	K4		
15. a)	Unit - V	CO5	K3		
OR					
15. b)	Unit - V	CO5	K3		

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



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

DEPARTMENT OF COMMERCE – CORPORATE SECRETARYSHIP

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

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

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	Define computer, its classification and uses in business.	K1 to K4
CO2	Discuss and explain the operating system, hardware and software and computer networks.	K1 to K4
CO3	Demonstrate a basic use of internet, email in current scenario and be aware of it.	K1 to K4
CO4	Identify the basic concepts and elements of multimedia and their uses in both education and entertainment.	K1 to K4
CO5	To communicate the legal framework of e-commerce and assess the various modes of electronic payment system.	K1 to K4

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

S- STRONG

M – MEDIUM

L - LOW

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

WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	100%	100%	80%	100%	100%
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LESSON PLAN:

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

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

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

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

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

Summative Examinations - Question Paper – Format

Q. No.	Unit	CO	K-level		
Answer ALL the questions				PART – A	(10 x 1 = 10 Marks)
1.	Unit - I	CO1	K1		
				a)	b)
				c)	d)
2.	Unit - I	CO1	K1		
				a)	b)
				c)	d)
3.	Unit - II	CO2	K1		
				a)	b)
				c)	d)
4.	Unit - II	CO2	K1		
				a)	b)
				c)	d)
5.	Unit - III	CO3	K2		
				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	K1		
				a)	b)
				c)	d)
9.	Unit - V	CO5	K2		
				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	K1		
OR					
11. b)	Unit - I	CO1	K1		
12. a)	Unit - II	CO2	K3		
OR					
12. b)	Unit - II	CO2	K3		
13. a)	Unit - III	CO3	K2		
OR					
13. b)	Unit - III	CO3	K2		
14. a)	Unit - IV	CO4	K4		
OR					
14. b)	Unit - IV	CO4	K4		
15. a)	Unit - V	CO5	K3		
OR					
15. b)	Unit - V	CO5	K3		

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



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

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

BOOKS FOR STUDY:

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

BOOKS FOR REFERENCES:

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

WEB RESOURCES:

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

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 basic concepts of Logistics	K1 to K2
CO2	Identify the opportunities in the field of logistics	K1 to K2
CO3		K1 to K2
CO4		K1 to K2
CO5		K1 to K2

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

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

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

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

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

* Two Formative examinations will be conducted as a part of Continuous Internal Assessment under which, 50 MCQ's will be asked [50X1=50 marks] from any 4 CO's. (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)
DEPARTMENT OF COMMERCE – CORPORATE SECRETARYSHIP
FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

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

BOOKS FOR STUDY:

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

BOOKS FOR REFERENCES:

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

WEB RESOURCES:

- ❖ www.accountingcoach.com www.accountingstudyguide.com
- ❖ www.futureaccountant.com
- ❖ <http://www.managementstudyguide.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
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After studying this course, the students will be able to:

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

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

S- STRONG

M – MEDIUM

L - LOW

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

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

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

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

* Two Formative examinations will be conducted as a part of Continuous Internal Assessment under which, 50 MCQ's will be asked [50X1=50 marks] from any 4 CO's. (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.				

SECOND SEMESTER



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)
DEPARTMENT OF COMMERCE – CORPORATE SECRETARYSHIP
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Course Name	ADVANCED FINANCIAL ACCOUNTING			
Course Code	23UCPCC21	L	P	C
Category	CORE	5	-	5
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ Prepare partnership accounts➤ Compute the accounting of dissolution of partnership.➤ Prepare branch accounts.➤ Compute departmental accounting➤ Demonstrate hire purchase and installment system.				
UNIT-I	PARTNERSHIP ACCOUNTS:			20
Admission of a Partner- Retirement of a Partner-Death of a Partner				
UNIT-II	DISSOLUTION OF PARTNERSHIP			20
Dissolution of a Partnership Firm-Insolvency of a Partner-Insolvency of all Partners- Piecemeal Distribution of cash in case of Liquidation of Partnership firm.				
UNIT-III	BRANCH ACCOUNTS			20
Dependent Branches –Stock and Debtors system –Distinction between Wholesale Profit and Retail Profit.				
UNIT-IV	DEPARTMENTALACCOUNTS			12
Basis of Allocation of Expenses-Calculation of Profit-Inter-departmental Transfer at Cost or Selling Price				
UNIT-V	HIREFURCHASE SYSTEM			18
Hire purchase system–Default and repossession–Installment system–calculation of profit				
Total Lecture Hours				90
80% of marks allotted to be problem solving questions				
20% of marks allotted to be theory questions				

BOOKS FOR STUDY:

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

BOOKS FOR REFERENCES:

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

WEB RESOURCES:

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

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

MAPPING WITH PROGRAM OUTCOMES:

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

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

S- STRONG

M – MEDIUM

L - LOW

CO / PO MAPPING:

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

LESSON PLAN:

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

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

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

Distribution of Marks with K Level CIA I & CIA II

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

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

Distribution of Marks with K Level

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

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

Summative Examinations - Question Paper – Format

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

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

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



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

BOOKS FOR STUDY:

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

BOOKS FOR REFERENCES:

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

WEB RESOURCES:

- ❖ https://www.managementstudyguide.com/what_is_management.htm
- ❖ <https://iedunote.com/planning-nature-importance-types>
- ❖ <https://creately.com/blog/diagrams/types-of-organizational-charts>
- ❖ https://www.managementstudyguide.com/delegation_of_authority.htm
- ❖ <https://www.managementstudyguide.com/coordination.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 basic concepts of management	K1 to K4
CO2	Comprehend the significant of management intoday's world.	K1 to K4
CO3	Discuss the practice to apply management concepts in corporate environment.	K1 to K4
CO4	Understand the basics of HRM.	K1 to K4
CO5	Apply the concepts of corporate management and the factors for effective governance.	K1 to K4

MAPPING WITH PROGRAM OUTCOMES:

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

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

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

WEITAGE	3	1	3	1	3
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	100%	100%	100%	100%	100%

LESSON PLAN:

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

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

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

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

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

Summative Examinations - Question Paper – Format

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

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

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



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

DEPARTMENT OF COMMERCE – CORPORATE SECRETARYSHIP

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

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

BOOKS FOR STUDY:

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

BOOKS FOR REFERENCES:

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

WEB RESOURCES:

- ❖ <http://corporatefinanceinstitute.com>
- ❖ www.bseindia.com
- ❖ www.managementstudyguide.com
- ❖ www.investopedia.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	Understand the basic knowledge of SEBI guidelines for new issue market and investor protection on it.							K1 to K4	
CO2	Explain the role of stock market and the various role played by its intermediaries							K1 to K4	
CO3	Demonstrate the functions of stock exchange, mechanics, types and also listing of securities, demat etc							K1 to K4	
CO4	Exhibit the difference between various financial instruments							K1 to K4	
CO5	Explain and demonstrate the procedure followed by credit rating agencies & interpret the same							K1 to K4	

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

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

S- STRONG

M – MEDIUM

L - LOW

CO / PO MAPPING:

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

LESSON PLAN:

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

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

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

Distribution of Marks with K Level CIA I & CIA II

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

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

Distribution of Marks with K Level

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

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

Summative Examinations - Question Paper – Format

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

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

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



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

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

COURSE OBJECTIVES:

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

UNIT - I **5**

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

UNIT - II **5**

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

UNIT - III **6**

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

UNIT - IV **6**

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

UNIT - V **8**

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

Total Lecture Hours **30**

BOOKS FOR STUDY:

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

BOOKS FOR REFERENCES:

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

WEB RESOURCES:

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

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	Exhibit the skill to perform basic banking operations and distinguish between basic documents	K1 to K2
CO2	Execute online, mobile banking and related transactions	K1 to K2
CO3		K1 to K2
CO4		K1 to K2
CO5		K1 to K2

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

S- STRONG

M – MEDIUM

L - LOW

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

LESSON PLAN:

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

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

Internal	Cos	K Level	Section A	
			MCQs	
			No. of. Questions	K - Level
CI 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.				



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

DEPARTMENT OF COMMERCE – CORPORATE SECRETARYSHIP

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	FUNDAMENTALS OF AUDITING			
Course Code	23UCPSC21	L	P	C
Category	SKILL	2	-	2
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To make the students to understand the concept of Auditing➤ To enable the students to gain knowledge of various techniques of Auditing.				
UNIT - I				5
Introduction Meaning and Definition of Auditing – Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit.				
UNIT - II				5
Errors & Frauds – Principles of Audits-Types of Audits				
UNIT - III				8
Audit Planning – Auditing Techniques – Basics of Internal audit – procedure and documentation				
UNIT - IV				6
Meaning and types of vouching and verification				
UNIT - V				6
Appointment and qualification of auditors - powers, duties and removal of Auditors - Rights, Duties, responsibilities of Auditors				
Total Lecture Hours				30
BOOKS FOR STUDY:				
<ul style="list-style-type: none">➤ Auditing, D.P.Jain Konark Publishers Pvt. Ltd.➤ Auditing, Principle sand Practice, Ravinder Kumar and Virender Sharma, Eastern Economy Edition.				
BOOKS FOR REFERENCES:				
<ul style="list-style-type: none">➤ Practical Auditing, B.N.Tandon, Sultan Chandand Co., NewDelhi.➤ Contemporary Auditing, Kamal Gupta,Tata Mc Graw Hill.➤ Practical Auditing, Dinkar Pagare, Sultan Chand & Sons➤ Sundar.K&Paari.K,PracticalAuditing,VijayNicoleImprintsPvt.Ltd.Chennai				
WEB RESOURCES:				
<ul style="list-style-type: none">❖ http://www.osbornebooksshop.co.uk/p/auditing_tutorial❖ www.mu.ac.in❖ www.learnthat.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
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After studying this course, the students will be able to:		
CO1	Understanding and remembering the basic process of auditing.	K1 to K4
CO2	Identify the difference between vouching, verification, valuation and have clear knowledge about the auditor's role.	K1 to K4
CO3		K1 to K4
CO4		K1 to K4
CO5		K1 to K4

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

S- STRONG

M – MEDIUM

L - LOW

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

LESSON PLAN:

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

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

* Two Formative examinations will be conducted as a part of Continuous Internal Assessment under which, 50 MCQ's will be asked [50X1=50 marks] from any 4 CO's. (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.				

B. COM., CORPORATE SECRETARYSHIP

Syllabus

Program Code: UCP

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 CORPORATE SECRETARYSHIP 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 / Alternative course					
23UTAGT31	தமிழக வரலாறும் பண்பாடும்	6	3	25	75	100
Part – II	English					
23UENGE31	GENERAL ENGLISH - III	6	3	25	75	100
Part - III	Core courses					
23UCPCC31	CORPORATE ACCOUNTING	5	5	25	75	100
23UCPCC32	GST & CUSTOMS LAW	5	5	25	75	100
Part - III	Elective course					
23UCPEC31	BUSINESS ECONOMICS	4	3	25	75	100
Part - IV	Skill Based courses					
23UCPSC31	BUSINESS BUILDING SKILLS	1	1	25	75	100
23UCPSC32	GST FILING OF RETURNS	2	2	40	60	100
Part - IV	Mandatory course					
23UEVSG41	ENVIRONMENTAL STUDIES	1	-	-	-	-
Total		30	22	190	510	700
FOURTH SEMESTER						
Part – I	Tamil / Alternative Course					
23UTAGT41	தமிழும் அறிவியலும்	6	3	25	75	100
Part – II	English					
23UENGE41	GENERAL ENGLISH - IV	6	3	25	75	100
Part - III	Core courses					
23UCPCC41	SPECIALISED COMPANY ACCOUNTS	5	5	25	75	100
23UCPCC42	COMPANY LAW & SECRETARIAL PRACTICE	4	5	25	75	100
Part - III	Elective course					
23UCPEC41	BUSINESS STATISTICS	4	3	25	75	100
Part - IV	Skill Based courses					
23UCPSP41	ACCOUNTING SOFTWARE (LAB PRACTICAL)	2	2	40	60	100
23UCPSC41	PROFESSIONAL SKILL FOR CORPORATE WORLD	2	2	25	75	100
Part - IV	Mandatory course					
23UEVSG41	ENVIRONMENTAL STUDIES	1	2	25	75	100
Total		30	25	215	585	800

THIRD SEMESTER



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

DEPARTMENT OF COMMERCE – CORPORATE SECRETARYSHIP

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	CORPORATE ACCOUNTING			
Course Code	23UCPCC31	L	P	C
Category	CORE	5	-	5

COURSE OBJECTIVES:

- To enable the students to understand the accounting treatment relating to issue of shares and underwriting of shares.
- To provide knowledge of relevant accounting treatment of redemption of preference shares and the ability to find the profit prior to incorporation of companies.
- To demonstrate thorough knowledge in the preparation of financial statements of companies as per the provisions of Companies Act 2013.
- To enable the students to understand the different methods of valuation of goodwill and shares.
- To familiarize the students with the Concepts of International and Indian Accounting Standards.

UNIT - I ISSUE OF SHARES AND REDEMPTION 15

Issue of Shares - Types of Shares - Forfeiture of shares - Reissue of shares – Underwriting of shares - Meaning of Redemption - Redemption of preference shares.

UNIT - II DEBENTURES AND ACQUISITION OF BUSINESS 15

Meaning - Types of Debentures - Issue - Underwriting of Debentures - Redemption of Debentures - Acquisition of Business – Meaning- Profit Prior to Incorporation.

UNIT - III FINAL ACCOUNTS 15

Final Accounts - Preparation of P & L A/c and Balance Sheet (Revised new format 2013) – Managerial Remuneration Calculation and Legal Provisions as per Companies Act 2013.

UNIT - IV VALUATION OF SHARES AND GOODWILL 15

Valuation of Shares and Goodwill - Meaning - Methods of Valuation of Shares and Goodwill.

UNIT - V CORPORATE MANAGEMENT AND GOVERNING FACTORS 15

Accounting Standards for Financial Reporting - Objectives and uses of financial statements for users - Role of accounting standards – Development of accounting standards in India - Requirements of International Accounting Standards - Role of IFRS - Adoption or convergence in India - Implementation plan in India – Ind AS - Difference between Ind AS and IFRS.

Total Lecture Hours 75

80% of marks must be allotted to problem solving questions.

20% of marks must be allotted to theory questions.

BOOKS FOR STUDY:

- Reddy T.S. & Murthy. A, Corporate Accounting, Margham Publications, Chennai. 6th edition 2020.

BOOKS FOR REFERENCES:

- Shukla & Grewal & Gupta, Advanced Accounting, S. Chand & Co., New Delhi. 51st Revised edition, 2019.
- R.L. Gupta & Radha Samy Sultan Chand Publications, New Delhi. 16th edition, 2008.
- S.P. Jain & N.L. Narang, Corporate Accounting, Kalyani Publications, New Delhi. 23rd edition, January 2023.
- Dr. R.Ramachandran & Dr. R.Srinivasan, Sri Ram Publications, Trichy. 2016.

WEB RESOURCES:

- ❖ www.accountingcoach.com
- ❖ www.accountingstudyguide.com
- ❖ www.futureaccountant.com
- ❖ www.onlinelibrary.wiley.com

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	Explain the accounting treatment relating to issue of shares and underwriting of shares.	K1 to K4
CO2	Understand and apply relevant accounting treatment of redemption of debentures and the ability to find the profit prior to incorporation of companies.	K1 to K4
CO3	Apply the knowledge in the preparation of financial statements of companies.	K1 to K4
CO4	Identify and apply various kinds of valuation of goodwill and shares.	K1 to K4
CO5	Familiarization of IFRS and Accounting standards	K1 to K4

MAPPING WITH PROGRAM OUTCOMES:

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

S- STRONG		M – MEDIUM			L - LOW	
CO / PO MAPPING:						
COS	PSO1	PSO2	PSO3	PSO4	PSO5	
CO 1	3	3	2	2	3	
CO 2	3	3	2	2	3	
CO 3	3	3	2	2	3	
CO 4	3	3	2	2	3	
CO 5	3	3	2	2	3	
WEIGHTAGE	3	3	2	2	3	
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	100%	100%	100%	100%	100%	
LESSON PLAN:						
UNIT				HRS	PEDAGOGY	
I	Issue of Shares - Types of Shares - Forfeiture of shares - Reissue of shares – Underwriting of shares - Stock split - Meaning of Redemption - Redemption of preference shares.			15	Class room lectures, PPT presentations, seminars, problem solving through practical exercises, Quizzes, demonstration of understanding company balance sheets.	
II	Meaning - Types of Debentures - Issue - Underwriting of Debentures - Redemption of Debentures - Acquisition of Business – Meaning- Profit Prior to Incorporation.			15		
III	Final Accounts - Preparation of P & L A/c and Balance Sheet(Revised new format 2013) - Managerial Remuneration Calculation and Legal Provisions as per Companies Act 2013.			15		
IV	Valuation of Shares and Goodwill - Meaning - Methods of Valuation of Shares and Goodwill.			15		
V	Accounting Standards for Financial Reporting Objectives and uses of financial statements for users - Role of accounting standards – Development of accounting standards in India - Requirements of International Accounting Standards - Role of IFRS - Adoption or convergence in India - Implementation plan in India – Ind AS - Difference between Ind AS and IFRS.			15		

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

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

Distribution of Marks with K Level CIA I & CIA II

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

Summative Examinations - Question Paper – Format

Q. No.	Unit	CO	K-level		
Answer ALL the questions				PART – A	
(10 x 1 = 10 Marks)					
1.	Unit - I	CO1	K1		
				a)	b)
				c)	d)
2.	Unit - I	CO1	K1		
				a)	b)
				c)	d)
3.	Unit - II	CO2	K1		
				a)	b)
				c)	d)
4.	Unit - II	CO2	K1		
				a)	b)
				c)	d)
5.	Unit - III	CO3	K2		
				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	K1		
				a)	b)
				c)	d)
9.	Unit - V	CO5	K2		
				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	K1		
OR					
11. b)	Unit - I	CO1	K1		
12. a)	Unit - II	CO2	K3		
OR					
12. b)	Unit - II	CO2	K3		
13. a)	Unit - III	CO3	K2		
OR					
13. b)	Unit - III	CO3	K2		
14. a)	Unit - IV	CO4	K4		
OR					
14. b)	Unit - IV	CO4	K4		
15. a)	Unit - V	CO5	K3		
OR					
15. b)	Unit - V	CO5	K3		

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



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

DEPARTMENT OF COMMERCE – CORPORATE SECRETARYSHIP

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	GST & CUSTOMS LAW			
Course Code	23UCPCC32	L	P	C
Category	CORE	5	-	5
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To familiarize students with history of taxation➤ To enable the students to understand the Customs Act➤ To initiate knowledge of GST among students➤ To enable students to gain knowledge on GST taxation➤ To impart knowledge on registration under GST				
UNIT – I HISTORY OF TAXATION				15
History of Taxation – Elements of Tax – Objectives of Taxation – Cannons of Taxation – Tax System in India -Classification of Taxes.				
UNIT - II CUSTOMS ACT 1962				15
Customs Act 1962 – Definition - Concepts and Scope – Levy and Collection of Customs Duty – Classification of Goods – Assessment of Duty – Valuation of Goods under Customs Act – Prohibition on Importation & Exportation of Goods – Demand and Recovery of Customs Duty – Clearance of Goods – Baggage. (Simple problems only)				
UNIT - III GST ACT 2017				15
Introduction to GST - Meaning – Need – Benefit – Types – GST Council – Applicability – Exclusions. Goods exempted from GST – Services exempted from GST – Powers to grant Exemption from tax. (Simple problems only)				
UNIT - IV INTRODUCTION TO TAXABLE EVENTS UNDER GST				15
Introduction to taxable events under GST – Concepts of Supply – Types of Supply – Composite Supply - Mixed Supply – Composite Levy - Introduction to value and time of supply - Time of Supply of Goods - Time of Supply of Service – Value of Supply and its Provisions. (Simple problems only)				
UNIT - V INTRODUCTION TO REGISTRATION UNDER GST				15
Introduction to registration under GST –Time limit – Persons liable for Registration – Persons not liable for Registration – Compulsory Registration – Procedure – Cancellation and Revocation GST Returns – Returns under GST- Assessment and Tax Payment under GST - GST Audit.(Simple problems only)				
Total Lecture Hours				75
60% of marks must be allotted to theory questions.				
40% of marks must be allotted to problem solving questions.				

BOOKS FOR STUDY:

- T.S.Reddy&Y.Hariprasad Reddy, Business Taxation ,Margham Publications, Chennai 2018.
- ICAI – Indirect Tax Study Material,2018

BOOKS FOR REFERENCES:

- Dr. Vinod K Singhania, Monica Singhania, Students Guide to Income Tax, Taxmann Publications Pvt Ltd., NewDelhi.
- Dr. H.C. Mechrotra & V.P.Agarwal Sahitya Bhawan Publication, Agra. 2022.
- Dr.Sanjeev Kumar, Systematic Approach to Indirect Taxes with Practical problems and solutions, Bharat Law House Pvt. Ltd., New Delhi.
- Taxmann’s – GST Manual with GST Law Guide & Digest of Landmark Rulings, 12th edition, July 2019.

WEB RESOURCES:

- ❖ <http://www.idtc.icai.org/gst.html>
- ❖ <http://idtc.icai.org/gst-topic-wise-study-material-list.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	Classification and methods tax system in India, objective of taxation and canons of taxation.	K1 to K4
CO2	Outline the concepts definitions and types of customs duties.	K1 to K4
CO3	Explain the various assessment procedures and valuation of goods, clearance of goods.	K1 to K4
CO4	Understand the prohibition of importation and exportation of goods under customs act and powers of various customs officers.	K1 to K4
CO5	Compile the various provisions and importance for registration and cancellation	K1 to K4

MAPPING WITH PROGRAM OUTCOMES:

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

S- STRONG**M – MEDIUM****L - LOW**

CO / PO MAPPING:

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

LESSON PLAN:

UNIT		HRS	PEDAGOGY
I	History of Taxation – Elements of Tax – Objectives of Taxation – Canons of Taxation – Tax System in India – classification of taxes.	15	Class room lectures, PPT presentations, seminars, demonstrations using GSTwebsite, case studies, class presentations, discussion on GST news from news papers and journals.
II	Customs Act 1962 – Definition - Concepts and Scope – Levy and Collection of Customs Duty – Classification of Goods – Assessment of Duty – Valuation of Goods under Customs Act – Prohibition on Importation & Exportation of Goods – Demand and Recovery of Customs Duty – Clearance of Goods – Baggage. (Simple problems only)	15	
III	Introduction to GST - Meaning – Need – Benefit – Types – GST Council – Applicability – Exclusions. Good exempted from GST – Services exempted from GST – Powers to grant Exemption from tax. (Simple problems only)	15	
IV	Introduction to taxable events under GST – Concepts of Supply – Types of Supply – Composite Supply - Mixed Supply – Composite Levy - Introduction to value and time of supply - Time of Supply of Goods - Time of Supply of Service – Value of Supply and its Provisions. (Simple problems only)	15	
V	Introduction to registration under GST –Time limit – Persons liable for Registration – Persons not liable for Registration – Compulsory Registration – Procedure – Cancellation and Revocation GST Returns – Returns under GST- Assessment and Tax Payment under GST - GST Audit.(Simple problems only)	15	

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

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

Distribution of Marks with K Level CIA I & CIA II

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

Summative Examinations - Question Paper – Format

Q. No.	Unit	CO	K-level		
Answer ALL the questions				PART – A	
				(10 x 1 = 10 Marks)	
1.	Unit - I	CO1	K1		
				a)	b)
				c)	d)
2.	Unit - I	CO1	K1		
				a)	b)
				c)	d)
3.	Unit - II	CO2	K1		
				a)	b)
				c)	d)
4.	Unit - II	CO2	K1		
				a)	b)
				c)	d)
5.	Unit - III	CO3	K2		
				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	K1		
				a)	b)
				c)	d)
9.	Unit - V	CO5	K2		
				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	K1		
OR					
11. b)	Unit - I	CO1	K1		
12. a)	Unit - II	CO2	K3		
OR					
12. b)	Unit - II	CO2	K3		
13. a)	Unit - III	CO3	K2		
OR					
13. b)	Unit - III	CO3	K2		
14. a)	Unit - IV	CO4	K4		
OR					
14. b)	Unit - IV	CO4	K4		
15. a)	Unit - V	CO5	K3		
OR					
15. b)	Unit - V	CO5	K3		

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



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

DEPARTMENT OF COMMERCE – CORPORATE SECRETARYSHIP

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	BUSINESS ECONOMICS			
Course Code	23UCPEC31	L	P	C
Category	ELECTIVE	4	-	3
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To develop basic understanding about the economic concepts, tools and techniques for their applications in business decisions.➤ To impart knowledge on demand supply and related concepts.➤ To impart knowledge on consumer behaviour➤ To introduce different laws of business economics➤ To explain the techniques of product pricing				
UNIT – I INTRODUCTION TO ECONOMICS				12
Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics - Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle - Inflation, Depression, Recession, Recovery, Reflation and Deflation.				
UNIT - II DEMAND AND SUPPLY FUNCTIONS				12
Demand and Supply Functions: - Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium.				
UNIT - III CONSUMER BEHAVIOUR				12
Consumer Behaviour: Law of Diminishing Marginal utility – Equimarginal Utility – Indifference Curve – Definition - Properties and equilibrium.				
UNIT - IV PRODUCTION				12
Production: Law of Variable Proportion – Laws of Returns to Scale – Producer’s equilibrium – Economies of Scale - Cost Classification – Break Even Analysis.				
UNIT - V PRODUCT PRICING				12
Product Pricing: Price and Output Determination under Perfect Competition - Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods				
Total Lecture Hours				60

BOOKS FOR STUDY:

- S. Shankaran, Business Economics - Margham Publications - Chennai -17, 3rd edition, 2012.
- T. Aryamala – Business Economics- Vijay Nicole Imprints Private Ltd., Chennai.

BOOKS FOR REFERENCES:

- Dr. R.L.Varshney, Dr.K.L.Maheshwari, & Dr.R.Maheshwari, Sultan Chand & Sons, New Delhi.
- Dr. V.R.Radha, Prasanna Publishers & Distributors, Chennai, 2016.

WEB RESOURCES:

- ❖ [https://www.icsi.edu/media/website/Business%20Economics%20\(FndProg\).pdf](https://www.icsi.edu/media/website/Business%20Economics%20(FndProg).pdf)
- ❖ <https://libraries.ou.edu/business>

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	Discuss the basics of economics and various concepts.	K1 to K4
CO2	Understand demand and supply.	K1 to K4
CO3	Develop a basic understanding of consumer behaviour.	K1 to K4
CO4	Understanding of production function and BEA	K1 to K4
CO5	Comprehend the various product pricing methods adopted under different types of competition	K1 to K4

MAPPING WITH PROGRAM OUTCOMES:

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

CO / PO MAPPING:

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

LESSON PLAN:

UNIT		HRS	PEDAGOGY
I	Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics - Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle - Inflation, Depression, Recession, Recovery, Reflation and Deflation.	12	Class room lectures, PPT presentations, seminars, survey on consumer behaviour and analysis, examples for pricing strategies, Quizzes, role plays.
II	Demand and Supply Functions: - Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium	12	
III	Consumer Behaviour: Law of Diminishing Marginal utility – Equimarginal Utility – Indifference Curve – Definition - Properties and equilibrium.	12	
IV	Production: Law of Variable Proportion – Laws of Returns to Scale – Producer’s equilibrium – Economies of Scale - Cost Classification – Break Even Analysis	12	
V	Product Pricing: Price and Output Determination under Perfect Competition - Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods	12	

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

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

Distribution of Marks with K Level CIA I & CIA II

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

Summative Examinations - Question Paper – Format

Q. No.	Unit	CO	K-level		
Answer ALL the questions				PART – A	
(10 x 1 = 10 Marks)					
1.	Unit - I	CO1	K1		
				a)	b)
				c)	d)
2.	Unit - I	CO1	K1		
				a)	b)
				c)	d)
3.	Unit - II	CO2	K1		
				a)	b)
				c)	d)
4.	Unit - II	CO2	K1		
				a)	b)
				c)	d)
5.	Unit - III	CO3	K2		
				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	K1		
				a)	b)
				c)	d)
9.	Unit - V	CO5	K2		
				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	K1		
OR					
11. b)	Unit - I	CO1	K1		
12. a)	Unit - II	CO2	K3		
OR					
12. b)	Unit - II	CO2	K3		
13. a)	Unit - III	CO3	K2		
OR					
13. b)	Unit - III	CO3	K2		
14. a)	Unit - IV	CO4	K4		
OR					
14. b)	Unit - IV	CO4	K4		
15. a)	Unit - V	CO5	K3		
OR					
15. b)	Unit - V	CO5	K3		

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



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)
DEPARTMENT OF COMMERCE – CORPORATE SECRETARYSHIP
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Course Name	BUSINESS BUILDING SKILLS			
Course Code	23UCPSC31	L	P	C
Category	SKILL DEVELOPMENT	1	-	1
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To introduce the practical aspects of business➤ To impart knowledge on the different forms of business entities➤ To highlight the importance of innovation and creativity➤ To gain basic knowledge on Intellectual Property rights➤ To create awareness about national and state level entrepreneurial ecosystem				
UNIT – I				3
Meaning of Business – Definition of Entrepreneurship-Entrepreneur- Power of Entrepreneurship – Advantages of being an entrepreneur.				
UNIT - II				3
Meaning of creativity, Invention Vs. Innovation- Innovation and Technology- Need for protecting the innovations and inventions.				
UNIT - III				3
Modern skills for business – Digital Skills – Presentation skills-branding skills-Art of sustaining in the business-Developing relevant knowledge.				
UNIT - IV				3
Introduction to IPR-Kinds of IPR-patents-Trademarks-Copyrights-Geographical Indications- Basics only.				
UNIT - V				3
Overview of Entrepreneurial eco system in India and TamilNadu-Introduction to National and TamilNadu Startup Policy.				
Total Lecture Hours				15

BOOKS FOR STUDY:

- Reddy, Entrepreneurship: Text & Cases - Cengage, NewDelhi.
- Kuratko/rao, Entrepreneurship: a south asianperspective.-Cengage, NewDelhi.
- Leach/Melicher, Entrepreneurial Finance–Cengage, NewDelhi.
- K.Sundar–EntrepreneurshipDevelopment–VijayNicoleImprintsprivateLimited
- Khanka.S - Entrepreneurial Development, S. Chand & Co. Ltd.,NewDelhi, 2001.

BOOKS FOR REFERENCES:

- Barringer,B.,Entrepreneurship:SuccessfullyLaunchingNewVentures,3rdEd ition,Pearson,2011.
- Bessant,J.andTidd, J.,InnovationandEntrepreneurship, 2ndEdition, JohnWiley&Sons,2011.
- Desai,V.,SmallScaleIndustriesandEntrepreneurship,HimalayaPublishingHouse, 2011.
- Donald,F.K.,Entrepreneurship- Theory,ProcessandPractice,9thEdition,CengageLearning,2014.
- Hirsch,R.D.,Peters,M.andShepherd,D.,Entrepreneurship,6thEdition,TataMcGraw-HillEducationPvt.Ltd.,2006.

WEB RESOURCES:

- ❖ <https://www.msde.gov.in/>
- ❖ https://onlinecourses.nptel.ac.in/noc22_mg98/preview
- ❖ www.makeinindia.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	Learn the basics of business skills and forms	K1 & K2
CO2	Identify the business opportunities and evaluate the same	K1 & K2
CO3	Learn the concept of creativity, Innovation and invention	K1 & K2
CO4	Explore the modern skills requires to build a successful business	K1 & K2
CO5	Understand the entrepreneurial ecosystem for successful business building	K1 & K2

MAPPING WITH PROGRAM OUTCOMES:

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

S- STRONG**M – MEDIUM****L - LOW**

CO / PO MAPPING:

COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	1	1	3	3	3
CO 2	3	1	3	3	3
CO 3	1	1	3	3	3
CO 4	1	1	3	3	3
CO 5	3	1	3	3	3
WEIGHTAGE	1.8	1	3	3	3
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	60%	34%	100%	100%	100%

LESSON PLAN:

UNIT		HRS	PEDAGOGY
I	Meaning of Business – Definition of Entrepreneurship-Entrepreneur-Power of Entrepreneurship – Advantages of being an entrepreneur.	3	Class room lectures, PPT presentations, seminars, field visits, MSME visit, IPR workshops
II	Meaning of creativity, Invention Vs. Innovation- Innovation and Technology- Need for protecting the innovations and inventions.	3	
III	Modern skills for business – Digital Skills – Presentation skills-branding skills-Art of sustaining in the business-Developing relevant knowledge.	3	
IV	Introduction to IPR-Kinds of IPR-patents-Trademarks-Copyrights-Geographical Indications- Basics only.	3	
V	Overview of Entrepreneurial eco system in India and TamilNadu-Introduction to National and TamilNadu Startup Policy.	3	

**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.				



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

Course Name	GST FILLING OF RETURNS			
Course Code	23UCPSC32	L	P	C
Category	SKILL DEVELOPMENT	2	-	2
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To impart an overview of GST➤ To teach the importance and theoretical concepts of GST➤ To make students aware about the GST and its components➤ To enable the students to learn the process of GST filling				
UNIT – I				6
GST-Introduction-History of evolution of GST-Basics-Tax rates under GST-CGST, SGST, IGST				
UNIT - II				6
Invoicing-GST return filing forms – GSTR 1-4-Types of supply-Analysis and Opinions- Accounts and record-Time, Place and value of supply				
UNIT - III				6
Procedure for registration under GST-Procedure for GST Payments and Refunds				
UNIT - IV				6
GST Rates & HSN Codes-Input tax credit				
UNIT - V				6
E-Way bill under GST-GSTR 3B-Filing formats- Due dates- Debit and Credit note under GST				
Total Lecture Hours				30

BOOKS FOR STUDY:

- T.S.Reddy&Y.Hariprasad Reddy, Business Taxation ,Margham Publications, Chennai 2018.
- ICAI – Indirect Tax Study Material,2018

BOOKS FOR REFERENCES:

- Dr.Vinod K Singhania, Monica Singhania, Students Guide to Income Tax, Taxmann Publications Pvt Ltd., NewDelhi.
- GirishAhiya, Dr. Ravi Gupta, Systematic Approach to Income Tax and CST, Bharat Law House Pvt. Ltd. NewDelhi.
- Dr.Sanjeev Kumar, Systematic Approach to Indirect Taxes with Practical problems and solutions, Bharat Law House Pvt. Ltd., New Delhi.

WEB RESOURCES:

- ❖ <http://www.idtc.icai.org/gst.html>
- ❖ <http://idtc.icai.org/gst-topic-wise-study-material-list.html>

Nature of Course	EMPLOYABILITY			SKILL ORIENTED			✓	ENTREPRENEURSHIP		
	LOCAL		REGIONAL		NATIONAL		✓	GLOBAL		
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	Gain the knowledge about GST and its components and aware about various employment opportunities									K1 to K4
CO2	Knowledge of GST return process									K1 to K4
CO3										K1 to K4
CO4										K1 to K4
CO5										K1 to K4
MAPPING WITH PROGRAM OUTCOMES:										
CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
C01	3	3	3	3	3					
C02	3	3	3	3	3					
C03										
C04										
C05										
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					
CO 4					
CO 5					
WEIGHTAGE	3	3	3	3	3
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	100%	100%	100%	100%	100%

LESSON PLAN:

UNIT		HRS	PEDAGOGY
I	GST-Introduction-History of evolution of GST-Basics-Tax rates under GST-CGST, SGST, IGST	6	Class room lectures, PPT presentations, Practical sessions at lab, demonstration of outputs in computers.
II	Invoicing-GST return filing forms – GSTR 1-4-Types of supply-Analysis and Opinions- Accounts and record-Time, Place and value of supply	6	
III	Procedure for registration under GST-Procedure for GST Payments and Refunds	6	
IV	GST Rates & HSN Codes-Input tax credit	6	
V	E-Way bill under GST-GSTR 3B-Filing formats- Due dates- Debit and Credit note under GST	6	

This is a 100% (Practical) Hands on Training Course, aimed to give practical exposure to the students in GST filling.

Marks Distribution:

Internal – 40 Marks - 4 Activities – Each activity carries 10 marks.

External – 60 Marks

Practical note Submission - 20 marks

Presentation with PPT - 20 marks

Viva voce - 20 marks

Total - 60 marks

Internal Minimum passing Marks – 16 out of 40

External Minimum Passing Marks – 24 out of 60

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

Internal	Cos	K Level	Activity 1	Activity 2	Activity 3	Activity 4	Total marks
CI AI	CO1	K1 & K2	10	10			20
	CO2	K3 & K4			10	10	20
	Total Marks		10	10	10	10	40

Distribution of Marks with K Level CIA								
	K Level	Activity 1	Activity 2	Activity 3	Activity 4	Total Marks	% of (Marks without choice)	Consolidated %
CIA	K1 & K2	10	10			20	50	50
	K3 & K4			10	10	20	50	50
	Marks	10	10	10	10	40	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

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)						
S. No.	Cos	K Level	Practical Note	Presentation with PPT	Viva voce	Total Marks
1	CO1	K1 & K2	20			20
2	CO2	K3 & K4		20	20	40
		Total Marks for each section	20	20	20	60

Distribution of Marks with K Level						
K Level	Practical Note	Presentation with PPT	Viva Voce	Total Marks	% of (Marks without choice)	Consolidated %
K1 & K2	20			20	33	33
K3 & K4		20	20	40	67	67
Marks	20	20	20	60	100	100

FOURTH SEMESTER



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

DEPARTMENT OF COMMERCE – CORPORATE SECRETARYSHIP

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	SPECIALISED COMPANY ACCOUNTS			
Course Code	23UCPCC41	L	P	C
Category	CORE	5	-	5
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To understand the accounting procedure relating to amalgamation, absorption & external reconstruction➤ To familiarize with the liquidation of companies.➤ To understand the application of accounting transactions in holding companies➤ To learn the accounting of banking companies➤ To gain knowledge on accounting for insurance companies.				
UNIT - I	AMALGAMATION, ABSORPTION & EXTERNAL RECONSTRUCTION			15
Amalgamation-Meaning- Types- Methods of Calculating Purchase Consideration- Applicability of AS 14 – Absorption and External Reconstruction - Journal Entries in The Books of Transferor and Transferee Companies, Revised Balance Sheet (Excluding Inter- Company Holdings) Simple Problems Only.				
UNIT - II	LIQUIDATION OF COMPANIES			15
Liquidation - Meaning – Modes of Winding Up – Order of Payment – Liquidator’s Remuneration – Liquidator’s Final Statement of Receipts & Payments (Statement of Affairs Excluded) – Contributories.				
UNIT - III	CONSOLIDATED FINANCIAL STATEMENTS			15
Holding Company – Subsidiary Company – Elimination of Investments – Cost of Control – Minority Interest - Capital Profits – Revenue Profits – Preparation of Consolidated Final Statement of Accounts. (Simple problems only)				
UNIT - IV	ACCOUNTING FOR BANKING COMPANIES			15
Bank Accounts – Non-Performing Assets (NPA) – Provision for Doubtful Debts – Rebate on Bills Discounted - Asset Classification – Preparation of Profit and Loss Account – Preparation of Balance Sheet (New Format)				
UNIT - V	ACCOUNTING FOR INSURANCE COMPANIES			15
Insurance Company Accounts - Accounting of General Insurance Companies - Life Insurance, Fire & Marine Insurance - Preparation of Final Accounts of Insurance Companies as Per Revised Format (Simple Problems Only)				
Total Lecture Hours				75
80% of marks must be allotted to problem solving questions.				
20% of marks must be allotted to theory questions.				

BOOKS FOR STUDY:

- Corporate Accounting - T.S. Reddy & Dr. A. Murthy- Margham Publications, Chennai – 16th edition, 2020.

BOOKS FOR REFERENCES:

- Company Accounts – Jain & Narang – Kalyani Publishers, New Delhi. 21st edition, 2020.
- Corporate Accounting - R.L. Gupta & Radhasamy – Sultan Chand, Publications, New Delhi. 16th Edition, 2008
- Corporate Accounting, Dr. S.M. Shukla & Dr. K.I. Gupta, Sahitya Bhawan Publications, New Delhi. 52 edition, 2021

WEB RESOURCES:

- ❖ <https://www.youtube.com/channel/UCaXP40Q7n9vACnOZ-zT GUQ>
- ❖ <http://www.accounting.pl/en/liquidations>

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 and apply the knowledge on reconstruction of companies.	K1 to K4
CO2	Discuss and analyze the liquidation process of companies and accounting procedures for the same	K1 to K4
CO3	Prepare the consolidation accounts of holding and subsidiary companies	K1 to K4
CO4	Understand the accounting statements of Banking Companies	K1 to K4
CO5	Understanding the process of Insurance Accounting	K1 to K4

MAPPING WITH PROGRAM OUTCOMES:

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

S- STRONG**M – MEDIUM****L – LOW**

CO / PO MAPPING:

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

LESSON PLAN:

UNIT		HRS	PEDAGOGY
I	Amalgamation-Meaning- Types- Methods of Calculating Purchase Consideration- Applicability of AS 14 – Absorption and External Reconstruction - Journal Entries in The Books of Transferor and Transferee Companies, Revised Balance Sheet (Excluding Inter-Company Holdings) Simple Problems Only.	15	Class room lectures, PPT presentations, Case studies on reconstruction of companies, merger of banks and liquidation process, exploring the annual reports of banking companies and insurance companies
II	Liquidation - Meaning – Modes of Winding Up – Order of Payment – Liquidator’s Remuneration – Liquidator’s Final Statement of Receipts & Payments (Statement of Affairs Excluded) – Contributories.	15	
III	Holding Company – Subsidiary Company – Elimination of Investments – Cost of Control – Minority Interest - Capital Profits – Revenue Profits – Preparation of Consolidated Final Statement of Accounts. (Simple Problems only)	15	
IV	Bank Accounts – Non-Performing Assets (NPA) – Provision for Doubtful Debts – Rebate on Bills Discounted - Asset Classification – Preparation of Profit and Loss Account – Preparation of Balance Sheet (New Format)	15	
V	Insurance Company Accounts - Accounting of General Insurance Companies - Life Insurance, Fire & Marine Insurance - Preparation of Final Accounts of Insurance Companies as Per Revised Format (Simple Problems Only)	15	

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

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

Distribution of Marks with K Level CIA I & CIA II

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

Summative Examinations - Question Paper – Format

Q. No.	Unit	CO	K-level		
Answer ALL the questions				PART – A	
				(10 x 1 = 10 Marks)	
1.	Unit - I	CO1	K1		
				a)	b)
				c)	d)
2.	Unit - I	CO1	K1		
				a)	b)
				c)	d)
3.	Unit - II	CO2	K1		
				a)	b)
				c)	d)
4.	Unit - II	CO2	K1		
				a)	b)
				c)	d)
5.	Unit - III	CO3	K2		
				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	K1		
				a)	b)
				c)	d)
9.	Unit - V	CO5	K2		
				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	K1		
OR					
11. b)	Unit - I	CO1	K1		
12. a)	Unit - II	CO2	K3		
OR					
12. b)	Unit - II	CO2	K3		
13. a)	Unit - III	CO3	K2		
OR					
13. b)	Unit - III	CO3	K2		
14. a)	Unit - IV	CO4	K4		
OR					
14. b)	Unit - IV	CO4	K4		
15. a)	Unit - V	CO5	K3		
OR					
15. b)	Unit - V	CO5	K3		

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



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

Course Name	COMPANY LAW & SECRETARIAL PRACTICE			
Course Code	23UCPCC42	L	P	C
Category	CORE	4	-	5
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To Impart a detailed Knowledge of Company Law According to Companies Amendment Act 2013 and educate on role of a company secretary➤ To introduce the key documents and various types of shares➤ To educate about the members and shareholders of a company➤ To impart knowledge on various types of meetings and managerial personnel of a company➤ To impart knowledge on various types of winding ups of a company.				
UNIT - I	INCORPORATION OF COMPANY AND ROLE OF COMPANY SECRETARY			12
Evolution of Company law – Meaning and characteristics of a company – Stages of incorporation – e-filing – Memorandum of Association and Articles of Association – Alteration– Effects of registration – Doctrine of constructive notice – Ultravires and indoor management – lifting of corporate veil. Role and importance of Company Secretary – Compliance officer – Compulsory Appointment - Qualification and disqualifications – Powers, duties and responsibilities of Secretary – Resignation and removal of Company Secretary – Officer in default.				
UNIT - II	PROSPECTUS & SHARE CAPITAL			12
Prospectus – Shelf Prospectus – Red herring Prospectus – Civil & Criminal liability for mis- statement in Prospectus – Statement in lieu of Prospectus - Secretarial duties in the issue of Prospectus. Share capital – Alteration of Share capital – rights issue, Bonus issue, Private and preferential allotment – Dividend, interim dividends, warrants and mandates – Secretarial duties in the issue of share capital.				
UNIT - III	MEMBERS AND SHARE HOLDERS			12
Members – Rights and responsibilities – who can be a member – member, shareholder, contributory – difference – transfer and transmission of shares (including depository mode) – Nomination and its importance.				
UNIT - IV	KEY MANAGERIAL PERSONNEL AND MEETINGS			12
Directors – Women Director – Independent Director and Whole time Key Managerial Personnel – Director Identification Number and its significance – duties, qualification and disqualification. Board meeting, shareholder meeting, committee meeting, mandatory committee meeting – Role and composition – Powers of the board – Notice, Agenda, minutes and resolution – Secretarial duties in meetings.				
UNIT - V	WINDING UP			12
Modes of Winding up - Winding up by the tribunal – Voluntary Winding up – NCLT – Special courts – Mediation and Conciliation panel.				
Total Lecture Hours				60

BOOKS FOR STUDY:

- Mr. Srinivasan – Company Law & Secretarial Practice, Margham Publications, Chennai. 3rd edition, 2020.

BOOKS FOR REFERENCES:

- ND Kapoor -Company Law & Secretarial Practice - Sultan Chand & Sons, New Delhi. 29th edition 2021.
- V.Balachandran and M.Govindarajan – A Student Handbook on Company Law and Practice, Vijay Nicole Prints, Chennai. 3rd edition, 2014.
- Dr. B. Ravi – Company Law and Secretarial Practice (New Companies Act 2013) .

WEB RESOURCES:

- ❖ www.indianlawjournal.org
- ❖ www.icsi.edu
- ❖ www.clioindia.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	Understanding about the basic concepts of a company and role of company secretary	K1 to K4
CO2	Knowledge about prospectus and shares and various types under each.	K1 to K4
CO3	Detailed understanding about the members and shareholders of the company.	K1 to K4
CO4	Exhibit concepts of meetings, its kinds and the procedure involved understand the role of key managerial personnel in a company.	K1 to K4
CO5	Understanding the various types of winding up processes of a company.	K1 to K4

MAPPING WITH PROGRAM OUTCOMES:

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

CO / PO MAPPING:

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

LESSON PLAN:

UNIT		HRS	PEDAGOGY
I	Evolution of Company law – Meaning and characteristics of a company – Stages of incorporation – e-filing – Memorandum of Association and Articles of Association – Alteration– Effects of registration – Doctrine of constructive notice – Ultravires and indoor management – lifting of Corporate veil. Role and importance of Company Secretary – Compliance officer – Compulsory Appointment - Qualification and disqualifications – Powers, duties and responsibilities of Secretary – Resignation and removal of Company Secretary – Officer in default.	12	Class room lectures, PPT presentations, seminars, demonstration using MOA, AOA and Prospectus, Mock Meeting, Talk by a company secretary, role plays, Quizzes
II	Prospectus – Shelf Prospectus – Red herring Prospectus – Civil & Criminal liability for mis- statement in Prospectus – Statement in lieu of Prospectus - Secretarial duties in the issue of Prospectus. Share capital – Alteration of Share capital – rights issue, Bonus issue, Private and preferential allotment – Dividend, interim dividends, warrants and mandates – Secretarial duties in the issue of share capital.	12	
III	Members – Rights and responsibilities – who can be a member – member, shareholder, contributory – difference – transfer and transmission of shares (including depository mode) – Nomination and its importance.	12	
IV	Directors – Women Director – Independent Director and Whole time Key Managerial Personnel – Director Identification Number and its significance – duties, qualification and disqualification. Board meeting, shareholder meeting, committee meeting, mandatory committee meeting – Role and composition – Powers of the board – Notice, Agenda, minutes and resolution – Secretarial duties in meetings.	12	
V	Modes of Winding up - Winding up by the tribunal – Voluntary Winding up – NCLT – Special courts – Mediation and Conciliation panel.	12	

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

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

Distribution of Marks with K Level CIA I & CIA II

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

Summative Examinations - Question Paper – Format

Q. No.	Unit	CO	K-level		
Answer ALL the questions				PART – A	
				(10 x 1 = 10 Marks)	
1.	Unit - I	CO1	K1		
				a)	b)
				c)	d)
2.	Unit - I	CO1	K1		
				a)	b)
				c)	d)
3.	Unit - II	CO2	K1		
				a)	b)
				c)	d)
4.	Unit - II	CO2	K1		
				a)	b)
				c)	d)
5.	Unit - III	CO3	K2		
				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	K1		
				a)	b)
				c)	d)
9.	Unit - V	CO5	K2		
				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	K1		
OR					
11. b)	Unit - I	CO1	K1		
12. a)	Unit - II	CO2	K3		
OR					
12. b)	Unit - II	CO2	K3		
13. a)	Unit - III	CO3	K2		
OR					
13. b)	Unit - III	CO3	K2		
14. a)	Unit - IV	CO4	K4		
OR					
14. b)	Unit - IV	CO4	K4		
15. a)	Unit - V	CO5	K3		
OR					
15. b)	Unit - V	CO5	K3		

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



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

DEPARTMENT OF COMMERCE – CORPORATE SECRETARYSHIP

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	BUSINESS STATISTICS			
Course Code	23UCPEC41	L	P	C
Category	ELECTIVE	4	-	3
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To communicate the origin and basics about the statistics.➤ To gain knowledge on measures of central tendency and measures of variation➤ To impart knowledge on Correlation and Regression analysis.➤ To understand the Time series analysis.➤ To learn about various types and of index numbers and their calculations.				
UNIT - I INTRODUCTION				12
Meaning and Definition of Statistics - Collection and Tabulation of Statistical Data- Presentation of Statistical Data-Graphs and Diagrams				
UNIT - II MEASURES OF CENTRAL TENDENCY AND MEASURES OF VARIATION				12
Measures of Central Tendency- Arithmetic Mean, Median, Mode, Harmonic Mean and Geometric Mean. Measures of Variation- Standard Deviation -Mean Deviation- Quartile Deviation-Skeweness and Kurtosis- Lorenz Curve				
UNIT - III CORRELATION AND REGRESSION ANALYSIS				12
Simple Correlation-Scatter Diagram- Karl Pearson's Correlation- Spearman's Rank Correlation- Regression- Meaning-Linear Regression.				
UNIT - IV TIME SERIES				12
Analysis of Time Series-Causes of Variation in Time Series Data -Components of Time Series- Additive and Multiplicative Models- Determination of Trend by Semi Average, Moving Average and Least Square (Linear Second Degree and Exponential) Methods- Computation of Seasonal Indices by Simple Average, Ratio to Moving Average, Ratio to Trend and Link Relative Methods.				
UNIT - V INDEX NUMBERS				12
Meaning and Types of Index Numbers-Problems in Construction of Index Numbers- Methods of Construction of Price and Quantity Indices- Test of Adequacy- Fisher's Time Reversal test and Factor Reversal test - Chain Base Index Numbers- Base Shifting - Customer Price Index and its Uses.				
Total Lecture Hours				60
80% of marks must be allotted to problem solving questions.				
20% of marks must be allotted to theory questions.				

BOOKS FOR STUDY:

- Business Statistics – R.S.N.Pillai & B.Bhagavathi – S.Chand& Company, New Delhi, 10th edition, 2021.

BOOKS FOR REFERENCES:

- Business Statistics (Statistical Methods), Gupta SP and Archana Agarwal, Sultan Chand and Sons, New Delhi, 45th Edition 2017
- Statistics, P.R.Vital- Margham Publications, Chennai, 3rd edition, 2019
- Rajagopalan SP and Sattanathan R B Business Statistics and Operations Research, Vijay Nicole Imprint Private Limited, Chennai.

WEB RESOURCES:

- ❖ <https://books.google.co.in/booksisbn=8131301362>
- ❖ <https://books.google.co.in/books isbn=8122415229>

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 basics of Statistics and collection and tabulation of data presentation using various types of diagrams and charts.	K1 to K4
CO2	Calculation measures of central tendency – mean, median, mode, geometric mean and harmonic mean, measures of variance- range, SD, MD, QD.	K1 to K4
CO3	Performing correlation and regression analysis using various methods.	K1 to K4
CO4	Analysis of time series data using various methods.	K1 to K4
CO5	Analysis and construction of Index numbers using various methods.	K1 to K4

MAPPING WITH PROGRAM OUTCOMES:

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

CO / PO MAPPING:

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

LESSON PLAN:

UNIT		HRS	PEDAGOGY
I	Meaning and Definition of Statistics- Collection and Tabulation of Statistical Data- Presentation of Statistical Data-Graphs and Diagrams	12	Class room lectures, PPT presentations, seminars, problem solving through practical exercises, surveys
II	Measures of Central Tendency- Arithmetic Mean, Median, Mode, Harmonic Mean and Geometric Mean. Measures of Variation- Standard Deviation -Mean Deviation- Quartile Deviation-Skeweness and Kurtosis- Lorenz Curve	12	
III	Simple Correlation-Scatter Diagram- Karl Pearson's Correlation- Spearman's Rank Correlation- Regression- Meaning-Linear Regression.	12	
IV	Analysis of Time Series-Causes of Variation in Time Series Data - Components of Time Series- Additive and Multiplicative Models- Determination of Trend by Semi Average, Moving Average and Least Square (Linear Second Degree and Exponential) Methods- Computation of Seasonal Indices by Simple Average, Ratio to Moving Average, Ratio to Trend and Link Relative Methods	12	
V	Meaning and Types of Index Numbers-Problems in Construction of Index Numbers- Methods of Construction of Price and Quantity Indices- Test of Adequacy- Chain Base Index Numbers- Base Shifting - Customer Price Index and Its Uses,	12	

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

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

Distribution of Marks with K Level CIA I & CIA II

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

Summative Examinations - Question Paper – Format

Q. No.	Unit	CO	K-level		
Answer ALL the questions				PART – A	
(10 x 1 = 10 Marks)					
1.	Unit - I	CO1	K1		
				a)	b)
				c)	d)
2.	Unit - I	CO1	K1		
				a)	b)
				c)	d)
3.	Unit - II	CO2	K1		
				a)	b)
				c)	d)
4.	Unit - II	CO2	K1		
				a)	b)
				c)	d)
5.	Unit - III	CO3	K2		
				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	K1		
				a)	b)
				c)	d)
9.	Unit - V	CO5	K2		
				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	K1		
OR					
11. b)	Unit - I	CO1	K1		
12. a)	Unit - II	CO2	K3		
OR					
12. b)	Unit - II	CO2	K3		
13. a)	Unit - III	CO3	K2		
OR					
13. b)	Unit - III	CO3	K2		
14. a)	Unit - IV	CO4	K4		
OR					
14. b)	Unit - IV	CO4	K4		
15. a)	Unit - V	CO5	K3		
OR					
15. b)	Unit - V	CO5	K3		

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



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

Course Name	ACCOUNTING SOFTWARE (LAB PRACTICAL)			
Course Code	23UCPSP41	L	P	C
Category	SKILL DEVELOPMENT	-	2	2
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To enable the students to acquire sound knowledge of basics of tally➤ To gain the knowledge about creation of ledgers, groups, vouchers and generation of various reports.				
UNIT – I INTRODUCTION TO ACCOUNTING SOFTWARE				6
Introduction to tally - salient features of tally - accounting features of tally				
UNIT – II COMPONENTS OF TALLY				6
COMPONENTS OF TALLY – Create a company – Select a company – Shut a company – Alter a company – Delete a company.				
UNIT – III INTRODUCTION TO GROUPS				6
Introduction to groups –single and multiple group creation, display and altering				
UNIT – IV INTRODUCTION TO LEDGERS				6
Introduction to ledgers - creating a ledger – single and multiple ledger creation, display and altering –				
UNIT – V ACCOUNTING FEATURES OF TALLY				6
Introduction to voucher type - creating - displaying and alternating a voucher type - creating accounting voucher - Introduction to invoices- creating an invoice entry - reports in the tally : basic features of displaying reports - balance sheet - profit & loss account - trial balance – day book				
Total Lecture Hours				30

Internal - 40 Marks
External - 60 Marks

BOOKS FOR STUDY:

- Ashok K. Nadhani- TALLY ERP 9 TRAINING GUIDE – 4th Edition, BPS Publications, London. 2018.

BOOKS FOR REFERENCES:

- Tally ERP 9 With GST in simple steps-DT.Editorial Services – 3rd Edition – 2020.
- Tally ERP 9 – Shraddha Singh, 2nd edition – 2014.

WEB RESOURCES:

- ❖ <https://sscstudy.com/tally-erp-9-book-pdf-free-download/>
- ❖ <https://www.sarkarirush.com/tally-erp-9-book-pdf-download/>
- ❖ <https://tallyonlinetraining.com>
- ❖ <https://www.tallyacademy.in>
- ❖ <https://help.tallysolutions.com>

Practical List:

1. Creation of a new company.
2. Alteration of existing company
3. Opening two or more companies with different names.
4. Creation of group in Tally.
5. Creation of single and multiple ledgers in Tally.
6. Create of Different types of vouchers.
7. Creation of ledger account without opening balance – Trial Balance, Balance Sheet and Printing.
8. Creation of ledger account with opening balance – Trial balance, Balance sheet and Printing.
9. Inventory – Stock group creation
10. Preparation of sales invoice.
11. Calculation of Ratios.
12. Activate GST in Tally ERP 9
13. Accounting of GST Transaction
14. Purchases from Unregistered Dealers
15. Advance Receipts and Payments
16. Accounting Advance Receipt and Sales
17. Invoice in the same month.

18. Advance receipt and sales invoice
19. Generating GSTR-1 Report in Tally ERP 9
20. Generating GSTR-2 Report in Tally ERP 9

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	Students can perform with basic skills of tally with accounting features – creation of company, groups and ledgers	K1 to K4
CO2	Execute the knowledge of tally accounting features for creation of accounting vouchers and report generations	K1 to K4
CO3		K1 to K4
CO4		K1 to K4
CO5		K1 to K4

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

S- STRONG

M – MEDIUM

L – LOW

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					
CO 4					
CO 5					
WEIGHTAGE	3	3	3	3	3
WEIGHTED PERCENTAGE	100%	100%	100%	100%	100%

OF COURSE CONTRIBUTION TO POS					
LESSON PLAN:					
UNIT				HRS	PEDAGOGY
I	Introduction to tally - salient features of tally - accounting features of tally			6	PPT presentations, Practical sessions at lab, demonstration of outputs in computers.
II	Components of tally – create a company - select company - shut a company- alter a company - delete a company			6	
III	Introduction to groups – single and multiple group creation, display and altering			6	
IV	Introduction to ledgers - creating a ledger – single and multiple ledger creation, display and altering			6	
V	Introduction to voucher type - creating - displaying and alternating a voucher type - creating accounting voucher - Introduction to invoices- creating an invoice entry - reports in the tally : basic features of displaying reports - balance sheet - profit & loss account - trial balance – day book			6	

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
CIAI	CO1	K1 & K2	8	8			
	CO2	K3 & K4			8	8	8
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	4	4	4	4	4
		Total Marks for each section	8	8	8	8	8

Distribution of Marks with K Level CIA									
	K Level	Syntax & Semantics	Programming principles	Concept Applications	Coding	Debugging & Output	Total Marks	% of Marks without choice)	Consolidated %
CIA	K1	8					8	20	20
	K2		8				8	20	20
	K3			8	8		16	40	40
	K4					8	8	20	20
	Marks	8	8	8	8	8	40	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

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 & K2	12	12			
2	CO2	K3 & K4			12	12	12
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	6	6	6	6	6
		Total Marks for each section	12	12	12	12	12

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	12					12	20	20
K2		12				12	20	20
K3			12	12		24	40	40
K4					12	12	20	20
Marks	12	12	12	12	12	60	100	100



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)
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Course Name	PROFESSIONAL SKILL FOR CORPORATE WORLD			
Course Code	23UCPSC41	L	P	C
Category	SKILL DEVELOPMENT	2	-	2
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To impart all the skills required to work in a Corporate Environment➤ To educate about the importance of Etiquettes at work place and work life balance.				
UNIT – I COMMUNICATION SKILL				6
Importance of personal Communication Skills- Conversation Techniques-Presentation Skills- Interpersonal skills.				
UNIT – II GROOMING SKILL				6
Body Language -Making a First Great Impression- Personal Grooming-Importance of Corporate Dressing- Personal grooming tips for men and women				
UNIT – III BUILDING A SELF IMAGE				6
Building a self-image-need and importance-developing self-confidence and selfrespect-Self-care.				
UNIT – IV BUSINESS ETIQUETTE				6
Business Etiquette-meaning-understanding etiquette in work place-elements of business etiquette-working in diversity Professional Behaviour and its importance.				
UNIT – V BUSINESS CORRESPONDENCE				6
Business Correspondence - importance of business correspondence- mobile and email etiquettes -Business Card Etiquette – Networking -Dining Etiquette.				
Total Lecture Hours				30

BOOKS FOR STUDY:

- . Business Etiquette: A Guide For The Indian Professional Paperback- Shital Kakkar Mehra, NewYork – 3rd edition, 2012.

BOOKS FOR REFERENCES:

- Institute of Chartered Accountant of India (ICAI) Study Material.

WEB RESOURCES:

- ❖ <https://archive.org/details/essentialguidetochan/page/n1/mode/2up>

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	Knowledge about the basic skill set and grooming	K1 & K2
CO2	Understanding and exhibition of Business Etiquettes	K1 & K2
CO3		K1 & K2
CO4		K1 & K2
CO5		K1 & K2

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

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

LESSON PLAN

UNIT		HRS	PEDAGOGY
I	Importance of personal Communication Skills- Conversation Techniques-Presentation Skills- Interpersonal skills	6	Class room lectures, PPT presentations, seminars, demonstrations, group workings, role play, discussions
II	Body Language -Making a First Great Impression- Personal Grooming- Importance of Corporate Dressing-Personal grooming tips for men and women	6	
III	Building a self-image-need and importance-developing self-confidence and self-respect-Self-care.	6	
IV	Business Etiquette-meaning-understanding etiquette in work place-elements of business etiquette-working in diversity Professional Behaviour and its importance	6	
V	Business Correspondence - importance of business correspondence-mobile and email etiquettes -Business Card Etiquette – Networking - Dining Etiquette	6	

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

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

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

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