

B.COM

Syllabus

Program Code: UCO

2021-2022 onwards

MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

Re-accredited with “A” Grade by NAAC

PASUMALAI, MADURAI – 625 004

Eligibility for Admission

Candidates seeking admission to the B.Com Degree course must have passed the Higher Secondary Education, (should have studied Commerce and Accountancy in HSC) of the Government of Tamil Nadu or any other state or its equivalent qualification.

Duration of the course

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

Subjects of Study

Part I : Tamil / Company Secretarial Practice and Modern Office Management

Part II : English

Part III :

1. Core Subjects
2. Allied Subjects
3. Electives

Part IV :

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

Part V :

Extension Activities

Pattern of the question paper for the Continuous Internal Assessment

Note: Duration – 1 hour

(For Part I, Part II & Part III)

The components for continuous internal assessment are:

Part –A

Four multiple choice questions (answer all) 4 x01= 04 Marks

Part –B

Three short answers questions (answer all) 3 x02= 06 Marks

Part –C

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

Part –D

Two questions out of three 1 x 10 =10 Marks

Total

30 Marks

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

The components for continuous internal assessment are:

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

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

Total	25 Marks

Pattern of the question paper for the Summative Examinations:

Note: Duration- 3 hours

Part –A

Ten multiple choice questions 10 x 01 = 10 Marks

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

Part –B

Short answer questions (one question from each unit) 5 x 02 = 10 Marks

Part –C

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

(One question from each Unit)

Part –D

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

(One question from each Unit)

Total	75 Marks

Part-IV- Skill Based Papers / NME:

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

Pattern of the questions paper for the continuous Internal Assessment

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

The components for continuous internal assessment are:

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

Total	25 Marks

Summative Examination Pattern

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

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

(15MCQ's from each unit)

Part-IV- Environmental Studies and Value Education

The Scheme of Examination (Environmental Studies and Value Education)

Two tests and their average	--15 marks
Project Report	--10 marks*
Total	--25 marks

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

Question Paper Pattern

(Internal Assessment)

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

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

Two tests and their average	--	15 marks
Project	--	10 marks
Total		25 Marks

Summative Examination Pattern

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

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

(15MCQ's from each unit)

Part V Extension Activities: (Maximum Marks: 100)

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

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

Internal Examinations - - 40 Marks

Summative Examinations - - 60 Marks

100

Minimum Marks for a Pass

40% of the aggregate (Internal +Summative Examinations).

No separate pass minimum for the Internal Examinations.

27 marks out of 75 is the pass minimum for the Summative Examinations.

Vision

To promote the PG and Research Department of Commerce as a “Research Centre with Excellence” in Commerce and create the Professionals with Ethical values

Mission

To equip the students to emerge as an efficient and ethical Business Consultants, Chartered Accountants, Entrepreneurs and Business Managers

The 12 Graduate Attributes*:

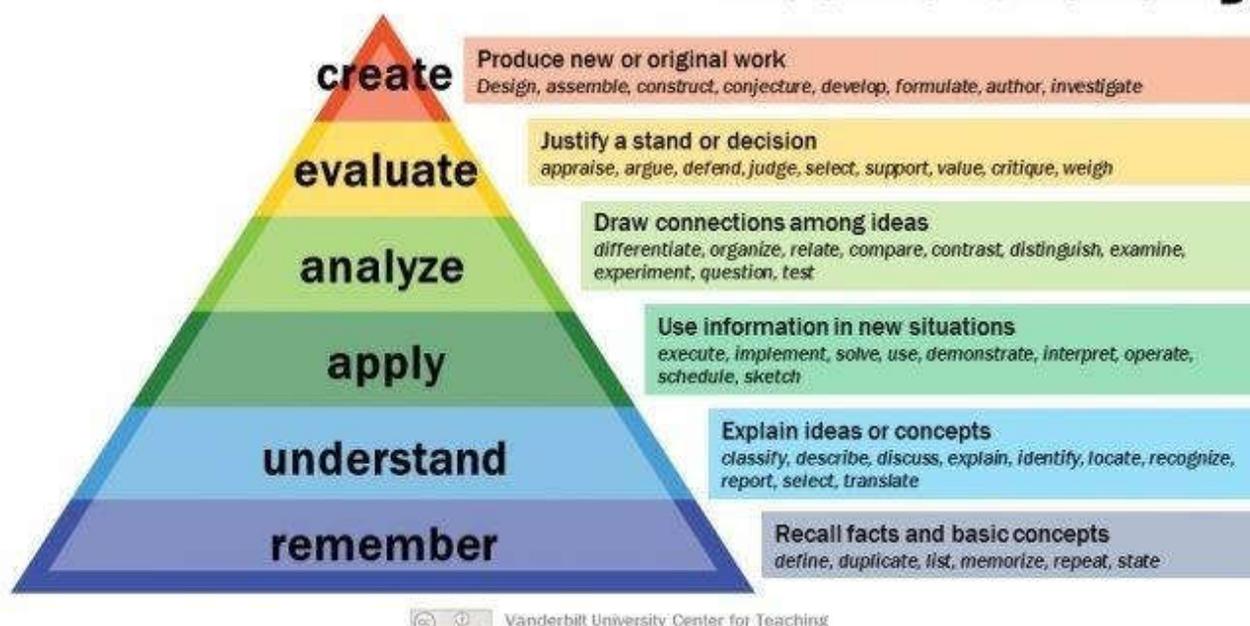
1. (KB) A knowledge base for engineering: Demonstrated competence in university level mathematics, natural sciences, engineering fundamentals, and specialized engineering knowledge appropriate to the program.
2. (PA) Problem analysis: An ability to use appropriate knowledge and skills to identify, formulate,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

the interactions that engineering has with the economic, social, health, safety, legal, and cultural aspects of society, the uncertainties in the prediction of such interactions; and the concepts of sustainable design and development and environmental stewardship.

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

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

Bloom's Taxonomy



PROGRAM EDUCATIONAL OBJECTIVES (PEOs)

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

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

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

**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS), MADURAI
COMMERCE., CURRICULUM**

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

Course Code	Title of the Course	Hours	Credits	Maximum Marks		
				Int	Ext	Total
FIRST SEMESTER						
Part – I	Tamil / Alternative Course					
21UCOG11	Vaniga Kadithangal	5	3	25	75	100
Part – II	English					
21UENG11	Communicative English I	6	3	25	75	100
Part - III	Core Courses					
21UCOC11	Fundamentals of Accounting	5	4	25	75	100
21UCOC12	Business Statistics	5	4	25	75	100
Part III	Allied Course					
21UECA11	Business Economics	5	4	25	75	100
Part IV	Skill Based Course					
21UCOSP1	Accounting Software (Practical)	2	2	40	60	100
Part IV	Mandatory Course					
21UEVG11	Environmental Studies	2	2	25	75	100
	Total	30	22	190	510	700
SECOND SEMESTER						
Part – I	Tamil / Alternative Course					
21UCOG21	Seyalar panimuraigal	5	3	25	75	100
Part – II	English					
21UENG21	Communicative English II	6	3	25	75	100
Part - III	Core Courses					
21UCOC21	Financial Accounting	5	4	25	75	100
21UCOC22	Business Mathematics	5	4	25	75	100
Part III	Allied Course					
21UECA21	Indian Economy	5	4	25	75	100
Part IV	Skill Based Course					
21UCOSP2	Computer Application in Business (Practical)	2	2	40	60	100
Part IV	Mandatory Course					
21UVLG21	Value Education	2	2	25	75	100
	Total	30	22	190	510	700

Course Code	Title of the Course	Hours	Credits	Maximum Marks		
				Int	Ext	Total
THIRD SEMESTER						
Part - III	Core Courses					
21UCOC31	Special Accounting	5	4	25	75	100
21UCOC32	Income Tax Law and Practice – I	5	4	25	75	100
21UCOC33	Financial Management	5	4	25	75	100
21UCOC34	Auditing	5	4	25	75	100
Part III	Allied Course					
21UCOA31	Marketing Management	6	4	25	75	100
Part IV	Skill Based Course					
21UCOS31	Entrepreneurship Development Programme	2	2	25	75	100
Part IV	Non Major Elective Course					
21UCON31	Fundamentals of Accounting	2	2	25	75	100
	Total	30	24	175	525	700
FOURTH SEMESTER						
Part – III	Core Courses					
21UCOC41	Partnership Accounting	5	4	25	75	100
21UCOC42	Income Tax Law and Practice – II	5	4	25	75	100
21UCOC43	Banking Theory Law and Practice	5	4	25	75	100
21UCOC44	Principles of Co-operation	5	4	25	75	100
Part III	Allied Course					
21UCOA41	Commercial Law	6	4	25	75	100
Part IV	SkillBased Course					
21UCOS41	Managerial Skills	2	2	25	75	100
Part IV	Non Major Elective Course					
21UCON41	Advertising and Salesmanship	2	2	25	75	100
Part V	Extension					
21UEAG40- 21UEAG44	NCC, NSS, PHY, RRC, YRC	-	1	40	60	100
	Total	30	25	215	585	800

Course Code	Title of the Course	Hours	Credits	Maximum Marks		
				Int	Ext	Total
FIFTH SEMESTER						
Part - III	Core Courses					
21UCOC51	Cost Accounting	6	4	25	75	100
21UCOC52	Corporate Accounting - I	6	3	25	75	100
21UCOC53	Research Methodology	6	4	25	75	100
Part - III	Core Elective I					
21UCOE51	Goods and Services Tax	5	5	25	75	100
Part - III	Core Elective II					
21UCOE54	Elements of Financial Services	5	5	25	75	100
Part IV	Skill Based Course					
21UCOS51	Fundamentals of E-Commerce	2	2	25	75	100
	Total	30	24	150	450	600
SIXTH SEMESTER						
Part - III	Core Courses					
21UCOC61	Management Accounting	6	4	25	75	100
21UCOC62	Corporate Accounting - II	6	4	25	75	100
21UCOPR1	Project and Viva - Voce	6	4	40	60	100
Part III	Core Elective – III					
21UCOE61	Company Law	5	5	25	75	100
Part III	Core Elective – IV					
21UCOE64	Organizational Behaviour	5	5	25	75	100
Part IV	Skill Based Course					
21UCOS61	Soft Skills.	2	2	25	75	100
	Total	30	24	165	435	600
	Grant Total	180	140	1085	3015	4100

List of Electives Papers

V Sem	Core Elective I	21UCOE52	Business Environment
	Core Elective I	21UCOE53	Principles of Insurance
	Core Elective II	21UCOE55	Customer Relationship Management
	Core Elective II	21UCOE56	Retail Management
VI Sem	Core Elective III	21UCOE62	Investment Management
	Core Elective III	21UCOE63	Brand Management
	Core Elective IV	21UCOE65	Human Resource Management
	Core Elective IV	21UCOE66	International Trade





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

Course Name	COST ACCOUNTING			
Course Code	21UCOC51	L	P	C
Category	Part-III	6	-	4
Nature of course:	EMPLOYABILITY	<input checked="" type="checkbox"/>	SKILL ORIENTED	ENTREPRENEURSHIP
Course Objectives:				
1. To help the students to understand the basics of cost accounting 2. To familiarize the students to know the usage of cost information's 3. To Appreciate the manner in which the cost of a product or service is determined. 4. To Analyze cost data and use the information derived for pricing and other management decisions. 5. To Explain the characteristics of a good cost accounting system.				
Unit: I	INTRODUCTION			16
Introduction : Definition of Cost – Costing, Cost Accounting and Cost Accountancy – Scope and Objectives – Advantages and Limitations – Differentiate between Cost Accounting and Financial Accounting - Differentiate between Cost Accounting and Management Accounting – Classification of Cost – Elements of Cost – Preparation of Cost sheet.				
Unit: II	MATERIAL CONTROL			18
Material : Material Control – Purchase Procedure – Different Levels of Stock of Materials – EOQ – Perpetual Inventory System – ABC Analysis – Inventory Turnover Ratio – Bin Card – Stores Ledger – Pricing of Material Issues (FIFO, LIFO and Average Methods)				
Unit: III	LABOUR			20
Labour - Meaning – Methods of wage payments- Time rate system-Piece rate system(Straight Piece Rate System, Differential Piece Rate System) – Incentive Schemes – Halsey-weir Plan, Rowan Plan Labour Turnover –Causes and Remedies.				
Unit: IV	OVERHEADS			20
Overheads: Meaning – Classification – Primary and Secondary Distribution of Overheads – Allocation and Absorption of Overheads – Direct material cost method, Direct Labour cost method, Prime cost method, Direct Labour hour method, (Simple Problem), Machine hour rate method.				

Unit: V	METHODS OF COSTING	20
Methods of Costing: Operating costing – Process Costing – Normal Loss, Abnormal Loss and Abnormal gain – Process Accounts (Excluding Inter – Process Profit and Equivalent Production)- Simple Problems. Joint Product and By – Product (Theory only)		
Total Lecture Hours		90

Books for Study:

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

Books for References:

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

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

Web Resources:

link.springer.com

<https://corporatefinanceinstitute.com>

www.liedunote.com

www.economicdiscussion.net

EXPECTED COURSE OUTCOME

K Level

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

CO & PO Mapping:

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

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

LESSON PLAN

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

Course Designed by:

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

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

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

Distribution of Marks with K Level CIA I & CIA II

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

Summative Examinations - Question Paper – Format

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



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

Course Name	CORPORATE ACCOUNTING – I			
Course Code	21UCOC52	L	P	C
Category	PART III – Core	6	-	4
Nature of course:	EMPLOYABILITY	✓	SKILL ORIENTED	ENTREPRENURSHIP
Course Objectives:				
1. Gain Methodical knowledge on the accounting practice prevailing in the corporate. 2. Learn to implement accounting concepts to solve practical problems on Issue and Redemption of Debentures. 3. To make the learners to prepare financial statements. 4. To educate the learners to compute profit for pre, post incorporation period. 5. To acquire knowledge on Liquidation of companies & Environmental Accounting.				
Unit: I	Issue & Redemption of Shares			18
Issue of Shares – Introduction – Accounting Procedure for Issue of Equity and Preference Shares at Par, Discount, Premium - Calls in Arrears and Calls- in Advance - Over subscription & Under subscription–Pro-rata Allotment –Forfeiture & Re-issue of shares - Redemption of preference shares				
Unit: II	Issue & Redemption of Debentures			18
Debentures – Accounting Procedure for Issue of Debentures - Classification of Debentures – Types and Redemption of Debentures - Redemption out of Profits –Cum-Interest and Ex-Interest.				
Unit: III	Profit or Loss Prior to Incorporation & Valuation of Goodwill			18
Introduction – Treatment of Profit or Loss Prior to Incorporation – Methods of Ascertaining Profits or Loss Prior to Incorporation – Basis of Apportionment of Expenses – Goodwill – Definition - Valuation of Goodwill – Average profit, Super profit, Annuity and Capitalization Method.				
Unit: IV	Final Accounts of Companies			18
Introduction – Statement of Profit & Loss Account – Notes of Statement of Profit & Loss Account - Form of Balance Sheet –Notes of Balance Sheet (As per revised schedule).				
Unit: V	Liquidation of Companies & Corporate Environmental Accounting			18

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

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

Total Lecture Hours	90
----------------------------	-----------

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

Books for Study:

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

Books for References:

1. Gupta R.L. &Radhaswamy M., “Corporate Accounts Theory Method and Application”,Sultan Chand & Co., New Delhi, 13th Revised Edition 2017.
2. Dr. M.A. Arulanandam, Dr. K.S. Raman, “Advanced Accountancy”, Part-I”, Himalaya Publications, New Delhi, 2016.

Web Resources:

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

SOURCE: National Digital Library of India

Course Outcomes

K Level

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

CO & PO Mapping:

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

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

LESSON PLAN

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

Course Designed by:

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

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

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

Distribution of Marks with K Level CIA I & CIA II

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

Summative Examinations - Question Paper – Format

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



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

Course Name	RESEARCH METHODOLOGY			
Course Code	21UCOC53	L	P	C
Category	PART III - Core	6	-	4
Nature of course:	EMPLOYABILITY	✓	SKILL ORIENTED	ENTREPRENEURSHIP
Course Objectives:				
1. Identify and demonstrate appropriate research methodologies and know when to use them. 2. Students should be able to identify the overall process of designing a research study from its inception to its report. 3. To select and define appropriate research problem and parameters. 4. To prepare a project proposal (to undertake a project). 5. To organize and conduct research (advanced project) in a more appropriate manner and to write a research report and thesis.				
Unit: I	Introduction to Research			18
Introduction - Meaning, Objectives, Importance - Types of Research - Planning process of Research - Steps in Selection and Formulation of a Research problem - Criteria of Good Research – Research Design –Meaning - Need -Features of Good Design.				
Unit: II	Data Collection			18
Data Collection – Methods of Data Collection – Primary Data – Secondary Data - Observation and Collection of Data - Questionnaire – Interview Schedule – Observation- Mailed Questionnaire –Sources - Selection of appropriate method for data collection - Pilot study, Case Study, Focus Group Discussion.				
Unit: III	Sampling Methods			18
Sampling – Meaning – Advantage –Limitations – Steps in sampling - Characteristics of a good sample - Sampling Techniques – Probability Sample – Simple Random Sample, Systematic Sample, Stratified Random Sample & Multi-stage sampling - Probability Sampling - Non-Probability Sampling – Sampling Error – Non-Sampling Error.				

Unit: IV	Hypothesis	18
Introduction - Meaning – Types – Null Hypothesis - Alternative Hypothesis; Characteristics of a Good Hypothesis – Estimation and Testing of Hypothesis – Hypothesis Testing Procedure. (Theory Only).		
Unit: V	Processing, Analysis and Reporting of Data	18
Processing of Data – Editing – Coding – Tabulation – Reporting – Contents of a Report – Qualities of a Good Report - Functions of Research Report -Types of Reports –Writing Research Report - Format and style.		
		Total Lecture Hours
		90
(100% of marks must be allotted to Theory questions).		
Books for Study:		
1. Krishnaswami O.R., Methodology Of Research In Social Sciences, Himalaya Publishing House, New Delhi, 2016.		
Books for References:		
1. Thanulingam.N, Research Methodology , Himalaya Publishing House, 2019.		
2. Kothari C.R, Research Methods And Techniques, New Age International Publishers, New Delhi, 2019.		
Web Resources:		
1. https://link.springer.com/book/10.1007/978-3-319-00539-3		
2. https://www.caluniv.ac.in/academic/Commerce/Study/S-IV-BRM.pdf		
3. https://www.indeed.com/career-advice/career-development/what-is-business-research		
SOURCE: National Digital Library of India		
Course Outcomes		K Level
CO1:	Enable learners to identify and select the research problems and to prepare the research design	Up To K3
CO2:	Familiarize the learners about data collection process and methods	Up To K3
CO3:	Assist the students to choose the best Sampling Technique	Up To K4
CO4:	Articulate a clear research question or problem and formulate a hypothesis	Up To K3

CO5:	Able to prepare effective research reports and to communicate confidently to the public	Up To K3
-------------	---	-----------------

CO & PO Mapping:

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

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

LESSON PLAN

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

Course Designed by:

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

Learning Outcome Based Education & Assessment (LOBE)						
Formative Examination - Blue Print						
Articulation Mapping – K Levels with Course Outcomes (COs)						
Internal	Cos	K Level	Section A	Section B	Section C Either or	Section D Open
			MCQs	Short Answers		

			No. of Questions	K - Level	No. of Questions	K – Level	Choice	Choice
CI AI	CO1	Up to K3	2	K1,K2	1	K1	2(K2&K2)	1(K3)
	CO2	Up to K3	2	K1,K2	2	K2	2(K3&K3)	1(K3)
CI AII	CO3	Up to K4	2	K1,K2	1	K1	2(K3&K3)	1(K4)
	CO4	Up to K3	2	K1,K2	2	K2	2(K2&K2)	1(K3)
Question Pattern CIA I & II	No. of Questions to be asked		4		3		4	2
	No. of Questions to be answered		4		3		2	1
	Marks for each question		1		2		5	10
	Total Marks for each section		4		6		10	10

Distribution of Marks with K Level CIA I & CIA II

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

S.No	Cos	K - Level	MOQs		Short Answers		Section C (Either / or Choice)	Section D (Open Choice)
			No. of Questions	K – Level	No. of Question	K - Level		

1	CO1	Up to K3	2	K1&K2	1	K2	2(K2&K2)	1(K3)
2	CO2	Up to K3	2	K1&K2	1	K2	2(K3&K3)	1(K2)
3	CO3	Up to K4	2	K1&K2	1	K2	2(K2&K2)	1(K4)
4	CO4	Up to K3	2	K1&K2	1	K2	2(K2&K2)	1(K2)
5	CO5	Up to K3	2	K1&K2	1	K2	2(K3&K3)	1(K3)
No. of Questions to be Asked			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30
(Figures in parenthesis denotes, questions should be asked with the given K level)								

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

Summative Examinations - Question Paper – Format

Section A (Multiple Choice Questions)			
Answer All Questions			(10x1=10 marks)
Q.No	CO	K Level	Questions
1	CO1	K1	
2	CO1	K2	

3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	

Section B (Short Answers)

Answer All Questions

(5x2=10 marks)

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

Section C (Either/Or Type)

Answer All Questions

(5 x 5 = 25 marks)

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

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

Section D (Open Choice)

Answer Any Three questions

(3x10=30 marks)

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



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG AND RESEARCH DEPARTMENT OF COMMERCE

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

Course Name	GOODS AND SERVICES TAX			
Course Code	21UCOE51	L	P	C
Category	Core Elective – I	5	-	5
Nature of course:	EMPLOYABILITY ✓	SKILL ORIENTED	ENTREPRENEURSHIP	
Course Objectives:				
<ol style="list-style-type: none"> 1. To gain working knowledge of the principles and procedure of GST and their application to different practical situations. 2. Explain the concept of GST, and its tax Structure 3. Understand the principles underlying the Indirect Taxation Statutes (with reference to Goods and Services Tax Act, Customs Act). 4. Compute the assessable value of transactions related to goods and services for levy and determination of duty liability. 5. To know how to file tax invoice and Returns 				
UNIT: I	TAXATION AND GST			15
Definition of Tax -Features or Characteristics or elements of Tax -Objectives of Taxation - Tax System in India - Reform of Tax System in India - Classification of Taxes – Introduction-History of GST -Definition- Meaning – Objectives of GST-Features of GST- Enactment of GST Bills - Dimensions of GST -Administration of GST - GST Council.				
UNIT: II	LEVY AND COLLECTION OF GST			15
Taxable Event -Supply of Goods and Services-Places of supply -Intra -State-Inter-State -Import and Export -Time of Supply -Valuation of Supply - Valuation of rules - Exemption from GST-small suppliers and composition scheme - classification of goods and services - Composite and mixed supplies.				
UNIT: III	INPUT TAX CREDIT			15
Introduction about Input tax Credit - Eligibility and Condition of taking ITC (Section 16 of CGST Act) – Blocked Credits (Section 17(5) of CGST Act) - Transfer of ITC- Export of Services- Imported Goods -Provisions Relating to Import Goods -Import of Services -Zero Rated Supply				
UNIT: IV	REGISTRATION			15
Person liable for Registration (Section 22 of CGST Act) - Person not liable for registration (Section 23 of CGST Act) - Compulsory registration in certain cases (Section 24 of CGST Act) - Procedure for registration (Section 25 of CGST Act) - Revocation and Cancellation of registration (Section 30				

of CGST Act)	
UNIT: V	TAX INVOICE AND RETURNS
15	
Tax Invoice – Credit and Debit Note – E-Way Bill – Returns-Furnishing Return -Annual Return-Monthly Return- Final Return Payment of Tax – Interest – Late Fees– Provisions relating to interest on delayed payment of tax -Provisions relating to tax deducted at source -collection of tax at source	
Total Lecture Hours	
75 Hrs	
(100% Theory questions)	
Books for Study:	
1. Dr. H.C. Mehrotra, Prof. V. P. Agarwal, “Goad and Services Tax and Customs Duty”, Sahitya Bhawan Publications: Agra, 2022	
Books for References:	
1. S.S.Gupta, “GST Law & Practice”, Taxman Publication Pvt Ltd, New Delhi. (2019)	
2. V.S.DATEY., “ALL About GST”, Taxman Publication Pvt Ltd, New Delhi.(2020)	
Web Resources:	
1. https://onlinecourses.swyam2.ac.in/nou19_cm05/preview	
2. https://onlinecourses.swyam2.ac.in/ugc19_hs34/preview	
3. www.national digital library india.com	
Course Outcomes	K Level
CO1:	To Recollect the provisions of GST Law and Practice
	Up to K3
CO2:	To apply the provisions regarding levy of Exemption from GST.
	Up to K3
CO3:	To initiate the procedure for registration of dealers and claim Input Tax Credit under GST.
	Up to K4
CO4:	Examine the brand adoption practices and identify the factors influencing Decision for extension
	Up to K4
CO5:	Describe the process and methods of measuring brand performance
	Up to K4

CO & PO Mapping:

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

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

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

LESSON PLAN

Unit	GOODS AND SERVICES TAX	Hrs	Pedagogy
I	Taxation and Tax System in India and GST	15	Lecture (PPT), Seminar and web resources
II	Levy and Collection of GST	15	Lecture (PPT), Seminar and web resources
III	Input Tax Credit	15	Lecture (PPT), Seminar and web resources
IV	Registration	15	Lecture (PPT), Seminar and web resources
V	Tax Invoice and Returns	15	Lecture (PPT), Seminar and web resources

Course Designed by:

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

Learning Outcome Based Education & Assessment (LOBE)

Formative Examination - Blue Print

Articulation Mapping – K Levels with Course Outcomes (COs)

Internal	Cos	K Level	Section A	Section B	Section C	Section D
-----------------	------------	----------------	------------------	------------------	------------------	------------------

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

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

			Questions	Level	Question	Level	or Choice)	Choice)
1	CO1	Up to K3	2	K1&K2	1	K2	2(K2&K2)	1(K3)
2	CO2	Up to K3	2	K1&K2	1	K2	2(K2&K2)	1(K3)
3	CO3	Up to K4	2	K1&K2	1	K2	2(K3&K3)	1(K4)
4	CO4	Up to K4	2	K1&K2	1	K2	2(K3&K3)	1(K4)
5	CO5	Up to K4	2	K1&K2	1	K2	2(K3&K3)	1(K4)
No. of Questions to be Asked			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30
(Figures in parenthesis denotes, questions should be asked with the given K level)								

Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	-	-	-	5	4.17	33.33
K2	5	10	20	-	35	29.16	
K3	-	-	30	20	50	41.67	41.67
K4	-	-	-	30	30	25	25
Marks	10	10	50	50	120	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.							

Summative Examinations - Question Paper – Format

Section A (Multiple Choice Questions)			
Answer All Questions			(10x1=10 marks)
Q.No	CO	K Level	Questions

1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	

Section B (Short Answers)

Answer All Questions

(5x2=10 marks)

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

Section C (Either/Or Type)

Answer All Questions

(5 x 5 = 25 marks)

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

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

Section D (Open Choice)

Answer Any Three questions

(3x10=30 marks)

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



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG AND RESEARCH DEPARTMENT OF COMMERCE

(For those who joined in 2020-2021 and after)

Course Name	ELEMENTS OF FINANCIAL SERVICES			
Course Code	21UCOE54	L	P	C
Category	Part III – Core Elective - II	5	-	5
NATURE OF COURSE:	EMPLOYABILITY	✓	SKILLORIENTED	ENTREPRENEURSHIP
COURSE OBJECTIVES:				
<ol style="list-style-type: none"> 1. To introduce to students the concept of financial Services markets 2. To teach the current structure and regulation of the Indian financial services sector 3. To provide in depth understanding of different avenues of financial system viz. capital markets, banking, insurance, mutual funds & other related services. 4. To enable the students to understand the role & functioning of regulatory bodies in financial sector 5. To equip the students with skills required to operate in competitive environment in the service sector. 				
Unit: I	Introduction to Financial Services			10 Hours
Introduction - Financial Services - Concept - Objectives - Functions - Characteristics - Financial Services Market - Concept - Constituents - Growth of Financial Services in India				
Unit: II	Merchant Banking and Public issue Management			12 Hours
Merchant Banking – Meaning – Definition - Public Issue Management - Definition – Concepts - Functions - Categories of Securities Issue - Mechanics of Public Issue Management - Issue Manager - Role of issue Manager – Difference between New Issue Market and Secondary Market				
Unit: III	Money Market and Stock Exchange			17 Hours
Money Market - Meaning – Definition - Functions - Constituents of Indian Capital Market - New Financial Institutions and Instruments - Stock Exchange Functions - Role of Stock Exchange - Regulations of Stock Exchange.				
Unit: IV	Leasing and Factoring			18 Hours
Leasing - Characteristics - Types - Participants - Factoring - Functions of a Factor - Types - Operational Profile of Indian Factoring - Operational Problems in Indian Factoring - Factoring vs. Bills Discounting.				
Unit: V	Venture Capital			18 Hours

Venture Capital - Origin and Growth of Venture Capital - Mutual Funds - Process in Mutual Funds - Types of Mutual Funds - Pension Fund - Objectives - Functions - Features – Types of Pension Financing.

	Total Lecture Hours	75 Hours
--	----------------------------	----------

Books for Study :

1. Gurusamy S, Essentials of Financial Services, Vijay Nicole Imprints, Chennai, 2018

Books for References:

1. Santhanam, Financial Services, Margham Publications., 2018
2. Gomez Clifford, Financial Markets, Institutions and Financial Services, Prentice Hall of India, 2008

Web Resources:

<https://www.toppr.com/guides/business-studies/financial-markets/concept-of-financialmarket>

<https://www.toppr.com/guides/general-awareness/capital-markets/capital-markets-inindia/>

<https://efinancemanagement.com/investment-decisions/secondary-market>

<https://kalyan-city.blogspot.com/2011/10/what-is-merchant-banking-meaning.html>

<https://www.edupristine.com/blog/venture-capital>

EXPECTED COURSE OUTCOME

K Level

CO1:	Outline the roles and functions of financial market	Up to K2
CO2:	Stating the various modes of lending finance and role of merchant bankers.	Up to K4
CO3:	Evaluate the stock exchange operation and trading system	Up to K3
CO4:	Knowledge to determine the most suitable financial service Factoring	Upto K3
CO5:	Assess the working of mutual fund and venture capital by applying the theoretical concepts in real world situation.	Upto K4

CO & PO Mapping:

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

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

LESSON PLAN

UNIT	ELEMENTS OF FINANCIAL SERVICES	Hrs	Mode
I	Introduction Financial Services: Concept - Objectives - Functions - Constituents –Growth of Financial Services in India - Financial Services Sector Problems –Financial Services Environment - Interest Rate Determination - Macro Economic Aggregates in India.	10 Hours	Lecture (PPT)
II	Merchant Banking and Public Issue Management - Public Issue Management Concept - Functions - New Issues Market Vs Secondary Market - Underwriting - Types - Benefits Functions.	12 Hours	Lecture (PPT)
III	Money Market and Stock Exchange - Investor Protection - Stock Exchange Functions - Services - Features - Role - Stock Exchange Traders -Regulations of Stock Exchanges - Depository - SEBI - Functions and Working.	17 Hours	Lecture (PPT)
IV	Leasing Characteristics - Factoring - Mechanism - Functions of a Factor - Factoring - - Consumer Finance - Mechanics - Sources - Modes - Demand for Consumer Finance - Factors - Consumer Finance Insurance.	18 Hours	Lecture (PPT)
V	Venture Capital Origin and Growth of Venture Capital - Investment Nurturing Methods - Mutual Funds - Portfolio - Life and Non - Life Insurance - IRDA	18 Hours	Lecture (PPT)

Course Designed by:

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

Learning Outcome Based Education & Assessment (LOBE)

Formative Examination - Blue Print

Articulation Mapping – K Levels with Course Outcomes (COs)

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

Distribution of Marks with K Level CIA I & CIA II

	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CI A I	K1	2	2	-	-	4	8	60
	K2	2	4	10	10	26	52	
	K3	-	-	10	-	10	20	20
	K4	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100
CI A II	K1	2	2	-	-	4	8	80
	K2	2	4	20	10	36	72	
	K3	-	-	-	10	10	20	20
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

Summative Examinations - Question Paper – Format

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



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)
PG AND RESEARCH DEPARTMENT OF COMMERCE
 (For those who joined in 2020-2021 and after)

Course Name	FUNDAMENTALS OF E-COMMERCE				
Course Code	21UCOS51	L	P	C	
Core	Part IV –Skill Based	2	-	2	
NATURE OF COURSE:	EMPLOYBILITY	SKILLORIENTED	✓	ENTREPRENEURSHIP	
COURSE OBJECTIVES:					
<ol style="list-style-type: none"> 1. To enable the students to gain basic knowledge of Electronic-Commerce in the area of Business and Financing decisions 2. To enable the students to gain knowledge about procedures of e-commerce transactions and business practices through e-commerce activities. 3. Understand the basic concepts and technologies used in the field of management information systems 4. Have the knowledge of the different types of management information systems 5. Understand the processes of developing and implementing information systems; 					
Unit: I	INTRODUCTION TO E-COMMERCE				3 hours
E-Commerce -Definition, E-Commerce vs. Traditional Commerce - Evolution and Growth of E-Commerce in Business-Impact of Internet on Business performance – Driving forces of E-Commerce - Growth of E-Commerce in India					
Unit: II	CLASSIFICATION AND FRAMEWORK OF E-COMMERCE				3 hours
Business to Business E-Commerce –Models in B2B - Business to Consumer in E-Commerce (B2C) - Consumer to Business E-Commerce (C2B) Consumer to Consumer E-Commerce (C2C) – Business to Government (B2G) – Government to Citizen (G2C) – Citizen to Government (C2G) - Electronic banking – Electronic banking vs. Traditional Banking - E-Commerce Sales Life Cycle					
Unit: III	ONLINE SHOPPING AND E-PAYMENT				7 hours
Online Shopping and E-Payment –Meaning – Process - Advantages and Disadvantages – Online Merchants - Process Model – Model from Customer perspective – Process involved in buying a product - Components					

of Electronic system - Electronic Fund Transfer – Components of Online Credit Processing.		
Unit: IV	E-MARKETING AND E-ADVERTISING	8 hours
E-Marketing – Meaning - Advantages – E-Mix: E-Product – E-Price- E-Place- E-Promotion; E-Mail Marketing – Affiliated Marketing –Brand Leveraging Strategy –E-Advertising – Meaning – Types – Features - Online display advertising – Advantages of using technologies for providing Customer support.		
Unit: V	CYBER CRIMES AND CYBER LAWS	9 hours
Cyber Crimes – Meaning - Formation of Online Contracts – Cyber Forensics – Types of Security Threats in E-Commerce – Cyber Law – Meaning – Need and Importance – E – Commerce; Issues and provisions in Indian Law.		
		Total Lecture Hours
		30 Hours
Books for Study:		
1. Dr. K. Abirami Devi Dr. M. Alagammal, “E-Commerce”, Margham Publications. 2019		
Books for References:		
1. Parag Diwan & Sunil Sharma 2000 E-Commerce A Managerial guide to E-Business Deep & Deep Pub., Delhi		
2. Agarwal Kamallesh N & Agarwal Deeksha _2000 Business On the Net –Introduction to the Electronic Commerce, McMillan India Pub, New Delhi		
Web Resources:		
https://onlinecourses.swayam2.ac.in/cec20_mg25/preview		
https://nptel.ac.in/courses/110/105/110105083/		
EXPECTED COURSE OUTCOME		K Level
CO1:	To enable the students gain introductory knowledge on e-Commerce	Up to K2
CO2:	To enable the students to gain basic knowledge on Architectural aspect of e-commerce	Up to K2
CO3:	To enable the students to gain essential knowledge on Online Shopping and E-Payment	Up to K3
CO4:	To enable the students to gain application knowledge on E-Marketing and E-Advertising	Up to K3
CO5:	To enable the students to gain conceptual knowledge on Cyber Crimes and Cyber laws	Up to K4

CO & PO Mapping:

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

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

LESSON PLAN

UNIT	Fundamentals of E-Commerce	Hrs	Mode
I	Introduction to e-commerce	(3 hours)	Lecture (PPT)
II	Classification, framework and application in e-commerce	(3 hours)	Lecture (PPT)
III	Online shopping and e-payment	(7 hours)	Lecture (PPT)
IV	E-marketing and e-advertising	(8 hours)	Lecture (PPT)
V	Cyber Crimes and cyber laws	(9 hours)	Lecture (PPT)

Course Designer:

Dr. R. Ratheka, Assistant Professor & **Dr. S. Ganesan**, Associate Professor





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

Course Name	MANAGEMENT ACCOUNTING			
Course Code	21UCOC61	L	P	C
Category	Part III – CORE	6	-	4
Nature of course:	EMPLOYABILITY ✓	SKILL ORIENTED	ENTREPRENURSHIP	
Course Objectives:				
1. To enhance the abilities of learners to develop the concept of management accounting and its significance in the business. 2. To enhance the abilities of learners to analyze the financial statements. 3. To enable the learners to understand, develop and apply the techniques of management accounting in the financial decision making in the business corporates. 4. To make the students develop competence with their usage in managerial decision making and control. 5. To enable students to communicate financial information about an organization and its activities				
Unit: I	Introduction and Financial Statement			18
Management Accounting - Meaning- Definition - Nature and Scope – Objectives of Management Accounting - Difference between financial accounting and management accounting and cost accounting- Advantages and limitations of management accounting- Financial statement analysis- Comparative, Common size and Trend analysis.				
Unit: II	Ratio Analysis			18
Meaning - Nature and Interpretation – Utility and Limitations of Ratio - classification of ratios- Liquidity- Profitability- Turnover- Solvency ratio.				
Unit: III	Fund Flow Statement and Cash Flow Statement (AS3/IndAS7)			18
Fund Flow Analysis-Concept of Funds –Sources and Uses of Funds- Construction of Fund Flow Statement. Cash flow statement: Cash Flow analysis: Utility of cash flow statement – Construction of Cash Flow Statement.				

Unit: IV	Marginal Costing Technique	18
Marginal Costing and Profit Planning: Distinction between Absorption Costing and Marginal Costing –Direct Costing, Differential Costing, Key Factor – Break Even Analysis – Margin of Safety – Cost Volume Profit Relationship.		
Unit: V	Budget and Budgetary Control	18
Concepts of Budget and Budgetary Control – Nature and Objectives of Budgetary Control – Advantages – Limitations – Classification of Budget –Production, Purchase, Sales, Cash and Flexible budget – Zero Base Budgeting.		
		Total Lecture Hours
		90
(80% of marks must be allotted to problem solving questions. 20% of marks must be allotted to Theory questions).		
Books for Study:		
R. Ramachandran and R. Srinivasan, Management Accounting, Sriram Publications Chennai 2018		
Books for References:		
1.. S.N. Maheswari, Principles of management Accounting, Sultan Chand & Sons New Delhi.2018		
2 .ShashiK.Gupta, Kshama, Management Accounting , Kalyani Publishers, Ludhiana, 2015		
Web Resources:		
1. https://www.technofunc.com/index.php/domain-knowledge/banking-domain/item/type-of-banks		
2. https://www.investopedia.com/terms/r/ratioanalysis.asp		
3. https://groww.in/p/difference-between-cash-flow-and-fund-flow/		
4. https://www.accountingnotes.net/cost-accounting/marginal-costing/marginal-costing-meaning-and-features-cost-accounting/10533		
5. https://www.umeschandracollege.ac.in/pdf/study-material/accountancy/Budget-Budgetary-Control-Sem-IV.pdf		
SOURCE: National Digital Library of India		
Course Outcomes		K Level
CO1:	Have a good understanding of the applicability of financial statements for decision making	Up to K2

CO2:	Gain knowledge of preparation, analysis and interpretation of financial statements	Up to K3
CO3:	Prepare Fund flow statement and cash flow statement	Up to K4
CO4:	Familiarize the Marginal Costing technique	Up to K4
CO5:	Gain mastery over the preparation of Budget and Budgetary control	Up to K3

CO & PO Mapping:

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

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

LESSON PLAN

Unit	MANAGEMENT ACCOUNTING	Hrs	Pedagogy
I	Introduction and Financial statement	18	Lecture (PPT)
II	Ratio analysis	18	Lecture (PPT)
III	Fund flow Statement and Cash Flow Statement (AS3/IndAS7)	18	Lecture (PPT)
IV	Marginal Costing Technique	18	Lecture (PPT)
V	Budgeting and Budgetary Control	18	Lecture (PPT)

Course Designed by:

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

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

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

Distribution of Marks with K Level CIA I & CIA II

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	2	-	-	7	5.83	50
K2	5	8	30	10	53	44.17	
K3	-	-	20	30	50	41.67	41.67
K4	-	-	-	10	10	8.33	8.33
Marks	10	10	50	50	120	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.							

Summative Examinations - Question Paper – Format

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



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

Course Name	CORPORATE ACCOUNTING – II			
Course Code	21UCOC62	L	P	C
Category	PART III - Core	6	-	4
Nature of course:	EMPLOYABILITY	<input checked="" type="checkbox"/>	SKILL ORIENTED	<input type="checkbox"/>
ENTREPRENEURSHIP				
Course Objectives:				
<ol style="list-style-type: none"> 1. To teach Accounting Methods for Amalgamation. 2. To enable the students to understand the procedures of Accounting for Holding Companies. 3. To enable them to develop skills in the preparation of Accounting Statements for Banking Companies. 4. To impart knowledge on preparation of Annual Accounts for Insurance Companies 5. To understand the methods of Accounting for Electricity Companies. 				
Unit: I	Amalgamation, Absorption & Internal Reconstruction			18
Amalgamation – Meaning-Types of Amalgamation: Amalgamation in the nature of merger, Amalgamation in nature of purchase –Computation of Purchase Consideration – Absorption- Internal Reconstruction.				
Unit: II	Accounts of Holding Companies			18
Holding Company Accounts –Meaning and Definition of Holding Company and Subsidiary Company - Consolidation of Balance Sheet with treatment of Minority Interest, Cost of Control, Capital and Revenue Profit, Revaluation of Assets and Liabilities, Unrealized Profit, Treatment of Dividend. (Inter Company Holdings and Owings excluded).				
Unit: III	Accounts of Banking Companies			18
Introduction– Rebate on Bills Discounted – Provision for Non-performing Assets - Preparation of Profit and Loss Account and Balance Sheet (New format only).				
Unit: IV	Accounts of Insurance Companies			18

Introduction – Life Insurance (Under IRDA Act 2000) - Annual Accounts for Life Insurance – Revenue Account – Valuation Balance Sheet – Balance Sheet - Accounts of General Insurance (Under IRDA Act 2000) – Fire Insurance – Marine Insurance - Preparation of Revenue Account, Profit and Loss Account, Profit and Loss Appropriation Account and Balance Sheet.		
Unit: V	Accounts of Electricity Companies	18
Introduction – Special Features of Double Account System - Double Account System vs. Double Entry System – Double Account System vs. Single Entry System - Advantages and Disadvantages of Double Account System - Statements of Accounts for Electricity Companies – Final accounts– Replacement of assets (Excluding disposal of surplus).		
		Total Lecture Hours
90		
(80% of marks must be allotted to problem solving questions. 20% of marks must be allotted to Theory questions).		
Books for Study:		
1. Reddy. T.S. and Murthy .A, Corporate Accounting , Margham Publications, Chennai, Revised Edition - 2020.		
Books for References:		
1. Gupta R.L. & Radhaswamy M., “Corporate Accounts Theory Method and Application”, Sultan Chand & Co., New Delhi, 13th Revised Edition 2017.		
2. Dr. M.A. Arulanandam, Dr. K.S. Raman, “Advanced Accountancy”, Part-I”, Himalaya Publications, New Delhi, 2016.		
Web Resources:		
1. https://edurev.in/courses/10649_Advanced-Corporate-Accounting-Notes-for-Bcom		
2. https://www.studocu.com/in/document/bangalore-university/indian-language/aca-notes-compressed-advanced-corporate-accounting/8387062		
3. https://www.teachmint.com/tfile/studymaterial/b-com/aca/advancedcorporateaccounting/720214b6-dcde-47aa-8900-49b1d9391d7a		
SOURCE: National Digital Library of India		
Course Outcomes		K Level

CO1:	Able to understand and prepare the accounts for Amalgamated Companies.	Up To K2
CO2:	Consolidate and analyze the financial accounts of Holding and Subsidiary Companies.	Up To K4
CO3:	Estimate the profit and financial position of Banking Companies.	Up To K3
CO4:	Prepare the Annual accounts for Life Insurance & General Insurance Companies.	Up To K3
CO5:	Apply the principles of double account system to prepare final accounts for Electricity Companies.	Up To K3

CO & PO Mapping:

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

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

LESSON PLAN

Unit	CORPORATE ACCOUNTING II	Hrs	Pedagogy
I	Amalgamation, Absorption & Reconstruction	16	Lecture (PPT)
II	Accounts of Holding Companies	16	Lecture (PPT)
III	Accounts of Banking Companies	16	Lecture (PPT)
IV	Accounts of Insurance Companies	12	Lecture (PPT)
V	Accounts of Electricity companies	15	Lecture (PPT)

Course Designed by:

Dr. K.Bala Sathya, Assistant Professor & Dr. V.Devika, Assistant Professor

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

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

Distribution of Marks with K Level CIA I & CIA II

	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CI A I	K1	2	2	-	-	4	8	60
	K2	2	4	10	10	26	52	
	K3	-	-	10	-	10	20	20
	K4	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100
CI A II	K1	2	2	-	-	4	8	80
	K2	2	4	20	10	36	72	
	K3	-	-	-	10	10	20	20
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

Summative Examinations - Question Paper – Format

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



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

Course Name	PROJECT AND VIVA - VOCE				
Course Code	21UCOPR1	L	P	C	
Core	PART III – CORE	6	-	3	
NATURE OF COURSE:	EMPLOYABILITY	✓	SKILLORIENTED	ENTREPRENEURSHIP	

On successful completion of this course, the students will be able to

1. Develop the ability of the students to prepare a project.
2. Give the practical exposure in the field of commerce and business
3. Identify and discuss the role and importance of research in the social sciences.
4. Identify and discuss the issues and concepts salient to the research process.
5. Identify and discuss the concepts and procedures of sampling, data collection, analysis and reporting.

Regulations for the Project Report:

- ❖ The topic of the project may be based on research articles from commerce journals or any topic not covered in the B.Com syllabus.
- ❖ Internal examinations are the respective supervisors.
- ❖ Viva Voce examination to be evaluated by the external examiner.
- ❖ The report of the project must be in the prescribed form. It should be typed neatly in MS Word. The font size of the letter should be 12 point with 1.5 space.
- ❖ The format of the project report should have the following components.
 - First page should contain:
 - Title of the project report
 - Name of the candidate.
 - Register number
 - Name of the Supervisor.
 - Address of the institution.
 - Month & Year of submission.
 - Contents.
 - Declaration by Candidate.
 - Certificate by Supervisor
 - Acknowledgement
 - List of tables
 - List of figures

- Chapters (not exceeding five)
- ❖ The number of pages in the project may be 50 to 80.
- ❖ Two copies of the project report with binding should be submitted.

Course Description

The Project is conducted by the following Course Pattern.

Internal

Presentation	}	40
Submission		

External

Project Report	}	60
Viva Voce		

Total - 100

Course Outcomes		K Level
On successful completion of this course, the students will be able to		
CO1:	Understand project characteristics and various stages of a project.	K2
CO2:	Know the key research concepts and issues.	K3
CO3:	Able to take Business Analysis	K4
CO4:	Analyze Market by taking business research	K4
CO5:	Able to take business decisions by taking research	K4

CO & PO Mapping:

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

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



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

Course Name	COMPANY LAW				
Course Code	21UCOE61	L	P	C	
Category	PART III - Elective Core - III	5	-	5	
Nature of course:	EMPLOYABILITY	✓	SKILL ORIENTED	ENTREPRENURSHIP	
Course Objectives:					
1. Understand the various clauses of Indian Companies Act-2013 2. Know the procedure of formation of a company and winding up of a company. 3. Describe the borrowing powers of a company 4. Know about the appointment and removal of directors. 5. Develop an understanding of conducting of board and other meetings.					
Unit: I	JOINT STOCK COMPANY				16
Meaning- Definition – Characteristics – Importance – Classification -Sole proprietorship vs. Joint Stock Companies – Partnership vs. Joint Stock Companies – Advantages and Disadvantages of Companies.					
Unit: II	FORMATION OF COMPANY				16
Meaning - Stages in Company Formation – Promotion – Incorporation - Capital Subscription - Commencement of Business. Conversion of a Private Company into a Public Company. Conversion of a Public Company into a Private Company.					
Unit: III	COMPANY DOCUMENTS				16
Memorandum of Association- Clauses in Memorandum of Association (Sec. 13) - Contents of Memorandum of Association - Articles of Association, Contents of Articles of Association, Comparison between Memorandum of Association and Articles of Association- Prospectus.					
Unit: IV	FINANCIAL STRUCTURE OF COMPANY				12
Capital Structure- Meaning & Definition of Share - Types of Shares - Share Certificate, Share Warrant. Meaning & Definition of Debentures - Types of Debentures – Difference between Shares and Debentures.					
Unit: V	MANAGEMENT AND ADMINISTRATION OF COMPANY				15

Directors – Appointment - Qualifications – Duties and responsibilities - Company Secretary – Appointment - Qualifications - Duties and responsibilities – Meetings - Kinds - Requisites of Valid Meeting.

Total Lecture Hours **75**

Books for Study:

1. Elements of Company Law - N.D. Kapoor Sultan Chand & Sons Educational Publishers, New Delhi. 2018

Books for References:

1. A Manual of Business Laws - Dr. S.N. Maheshwari, Dr. S.K. Maheshwari, Himalaya Publishing House Mumbai/Delhi/Bangalore/ Nagpur Hyderabad. 2018.
2. Company Law - Agrawal Nair, Banerjee, Pragari Prakashan. Meerut - 25001. Company Law - Dr. Avtar Sing, Eastern Book Company. Lucknow 2018

Web Resources:

[1.www.mca.gov.in](http://www.mca.gov.in)

[2.www.companyliquidator.gov.in](http://www.companyliquidator.gov.in)

[3.www.companyformationinindia.co.in](http://www.companyformationinindia.co.in)

[4. www.iepf.gov.in](http://www.iepf.gov.in)

[SOURCE: National Digital Library of India](#)

Course Outcomes

K Level

CO1:	Apply the fundamental concepts of product and brand development and management.	Up to K2
CO2:	Use the brand strategies framework to develop a brand	Up to K4
CO3:	Identify effective Brand marketing programs and strategies	Up to K3
CO4:	Examine the brand adoption practices and identify the factors influencing Decision for extension	Up to K2
CO5:	Describe the process and methods of measuring brand performance	Up to K3

CO & PO Mapping:

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

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

LESSON PLAN

Unit	COMPANY LAW	Hrs	Pedagogy
I	Joint Stock Company	16	Lecture (PPT)
II	Formation Of Company	16	Lecture (PPT)
III	Company Documents	16	Lecture (PPT)
IV	Financial Structure Of Company	12	Lecture (PPT)
V	Management And Administration Of Company	15	Lecture (PPT)

Course Designed by:

Dr. V. Geetha, Assistant Professor & Dr. V. Suresh Babu, Assistant Professor

Learning Outcome Based Education & Assessment (LOBE)

Formative Examination - Blue Print

Articulation Mapping – K Levels with Course Outcomes (COs)

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

Distribution of Marks with K Level CIA I & CIA II								
	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	2	2	-	-	4	8	60
	K2	2	4	10	10	26	52	
	K3	-	-	10	-	10	20	20
	K4	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100
CIA II	K1	2	2	-	-	4	8	80
	K2	2	4	20	10	36	72	
	K3	-	-	-	10	10	20	20
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	-	-	-	5	4.17	58.34
K2	5	10	30	20	65	54.17	
K3	-	-	20	20	40	33.33	33.33
K4	-	-	-	10	10	8.33	8.33
Marks	10	10	50	50	120	100	100

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

Summative Examinations - Question Paper – Format

Section A (Multiple Choice Questions)			
Answer All Questions			(10x1=10 marks)
Q.No	CO	K Level	Questions
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
Section B (Short Answers)			
Answer All Questions			(5x2=10 marks)
Q.No	CO	K Level	Questions
11	CO1	K2	
12	CO2	K2	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
Section C (Either/Or Type)			
Answer All Questions			(5 x 5 = 25 marks)
Q. No	CO	K Level	Questions
16) a	CO1	K2	
16) b	CO1	K2	
17) a	CO2	K3	
17) b	CO2	K3	

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

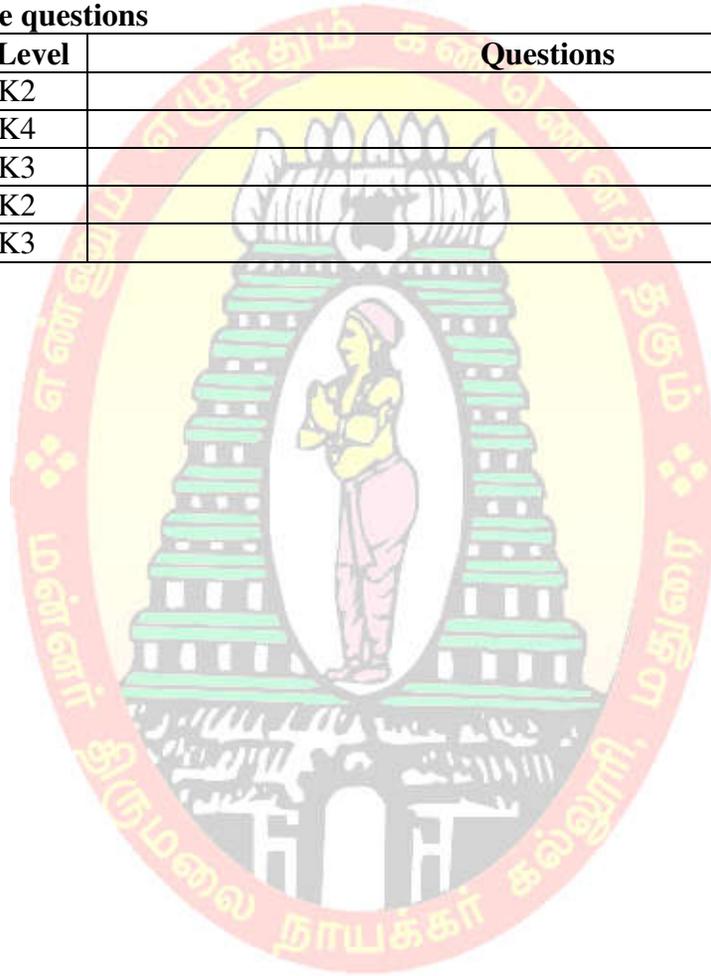
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels

Section D (Open Choice)

Answer Any Three questions

(3x10=30 marks)

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





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

Course Name	ORGANIZATIONAL BEHAVIOUR			
Course Code	21UCOE64	L	P	C
Category	PART III - Core Elective – IV	5	-	5
Nature of course:	EMPLOYABILITY	<input checked="" type="checkbox"/>	SKILL ORIENTED	ENTREPRENURSHIP
Course Objectives:				
COURSE OBJECTIVES:				
1. To learn the basic concepts of Organizational Behaviour and its applications in contemporary organizations. 2. To understand how individual, groups and structure have impacts on the organizational effectiveness and efficiency. 3. To appreciate the theories and models of organizations in the workplace. 4. To creatively and innovatively engage in solving organizational challenges. 5. To learn and appreciate different cultures and diversity in the workplace.				
Unit: I	Introduction to Organizational Behaviour			16
Meaning - Scope - Organizational Theory, Organizational Psychology and Human Resource Management, Characteristics - Importance– Determinants of O.B – Models of O.B.-Organizational behavior process				
Unit: II	Individual Behaviour and Attitude			12
Introduction – Personal factors – Environmental factors – Psychological factors – organizational factors – Behavioural models – Attitude –Types of attitudes – Perception – Factors influencing the perception process – Personality – Determinants of personality				
Unit: III	Group Dynamics and Conflict:			16
Meaning – Nature – Functions of Groups – Types of Groups – Importance of informal groups – Formal groups vs. Informal groups – Group Dynamics – Characteristics –Theories of Group Formation – Group Behaviour - Group Cohesiveness – Factors Influencing Group Cohesiveness. Conflict – Nature – Dysfunction – Levels of Conflict – Individual, Group and Organization –				

Conflict Handling Strategies.		
Unit: IV	Motivation and Morale	16
Introduction – Meaning – Features – Need and Importance – Motivational Theories – Maslow’s Need Hierarchy Theory – Herzberg’s Two Factor theory – Theory of X and Y. Morale – Definition– Characteristics – Measures to improve morale.		
Unit: V	Organizational Change and Stress Management	15
Introduction - Features of change – Types of change – Reasons for resistance to change – Benefits of resistance to change – Process Model of Change. Stress – Meaning – Characteristics of stress – Types of stress - Causes of stress – Stress management strategies.		
		Total Lecture Hours
		75
Books for Study:		
<i>Shashi K. Gupta & Rosy Joshi, Organizational Behaviour, Kalyani Publishers, Chennai. - 2016</i>		
Books for References:		
1. <i>P. Srenganayaki, Principles of Management, Charulatha Publications, Chennai. 2018</i>		
2. <i>T. Ramasamy, Principles of Management, Himalaya Publishing House, Mumbai 2015</i>		
Web Resources:		
1. https://www.slideshare.net/rajasshrie1/chapter-1-ob-38248150		
2. https://saylordotorg.github.io/text_organizational-behavior-v1.1/s08-individual-attitudes-and-behav.html		
3. https://www.yourarticlelibrary.com/management/group-dynamics-its-characteristics-stages-types-and-other-details-management/5363		
4. https://www.slideshare.net/shilpipanchal2/organisational-change-stress-management		
5. https://cmoe.com/blog/how-to-improve-employee-morale-and-motivation/		
SOURCE: National Digital Library of India		
Course Outcomes		K Level
CO1:	Gain knowledge on basic aspects of organizational behaviour in current scenario	Up to K2
CO2:	Understanding the impact of personal and environmental factors influence on	Up to K3

	personality	
CO3:	Adopt with different groups in real time situation	Up to K3
CO4:	Becoming an efficient leader and apply the relevant skills.	Up to K3
CO5:	Describe the process and methods of measuring brand performance	Up to K4

CO & PO Mapping:

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

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

LESSON PLAN

Unit	Organizational Behaviour	Hrs	Pedagogy
I	Introduction to Organizational Behaviour	15	Lecture (PPT)
II	Individual Behaviour and attitude	15	Lecture (PPT)
III	Group Dynamics and Conflict:	15	Lecture (PPT)
IV	Motivation, Morale and Leadership	15	Lecture (PPT)
V	Organizational Change and Stress Management	15	Lecture (PPT)

Course Designed by:

Dr. R. Kothai Nachiar, Assistant Professor & Dr. G. Sai Mohana, Assistant Professor

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

Distribution of Marks with K Level CIA I & CIA II								
	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CI A I	K1	2	2	-	-	4	8	60
	K2	2	4	10	10	26	52	
	K3	-	-	10	10	10	20	20
	K4	-	-	-	-	10	20	20
	Marks	4	6	20	20	50	100	100
CI A II	K1	2	2	-	-	4	8	40
	K2	2	4	10	20	16	32	
	K3	-	-	10	20	30	60	60
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	2	-	-	7	5.83	58.33
K2	5	8	30	20	63	52.50	
K3	-	-	20	30	50	41.67	41.67
K4	-	-	-	-	-	-	
Marks	10	10	50	50	120	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.							

Summative Examinations - Question Paper – Format

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

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



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

Course Name	SOFT SKILL			
Course Code	21UCOS61	L	P	C
Core	PART IV - SKILL BASED	2	-	2
NATURE OF COURSE:	EMPLOYBILITY	SKILLORIENTED ✓	ENTREPRENEURSHIP	
COURSE OBJECTIVES				
1. To gain knowledge on concept of soft skill and its attributes 2. To understand the concept of body language Team building and group discussion 3. To develop effective communication skills (spoken and written). 4. To develop effective presentation skills. 5. Conduct effective business correspondence by problem solving and Decision making skills.				
Unit: I	INTRODUCTION TO SOFT SKILL			
Meaning - types of soft skill -Importance of soft skill - difference between a soft skill and a hard - How to improve soft skill.				6
Unit: II	GOAL SETTING			
Meaning of goal and goal setting – short, medium and long term goals – importance of goal setting – steps for goal setting				6
Unit: III	COMMUNICATION			
Communication – Meaning – Features – Kinds – Body Language – Interview Skills – Group Discussion				6
Unit: IV	PROBLEM SOLVING AND DECISION MAKING SKILL			
Meaning – Need for problem solving – skills for problem solving – Process of and methods of problem Solving				6
Unit: V	STRESS MANAGEMENT			
Stress – Meaning – Causes – Types – Recognizing stress –acknowledging stress, Common signs				6

of stress-Tackling the problem.		
	Total Lecture Hours	30
Books for Study:		
1. Soft Skills ,K.Alex ,S.Chanda and company Pvt ltd ,New Delhi ,2018.		
Books For References:		
1. Soft Skills and Personality Development, K.S Antonysamy & Joseph Chandra, MJP Publishers, 2017		
2. Soft Skills, S.Hariharan, N.Sundararajan & S.P Shanmugapriya, MJP Publishers, 2017		
EXPECTED COURSE OUTCOME		K Level
CO1:	Effectively communicate through verbal/oral communication	K2
CO2:	Improve the listening skills Write precise briefs or reports and technical documents	K3
CO3:	Actively participate in group discussion / meetings / interviews and prepare & deliver presentations	K3
CO4:	Become more effective individual through goal/target setting, self motivation and practicing creative thinking.	K3
CO5:	Function effectively in multi-disciplinary and heterogeneous teams through the knowledge of team work, Inter-personal relationships, conflict management and leadership quality.	K3

CO & PO Mapping:

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

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

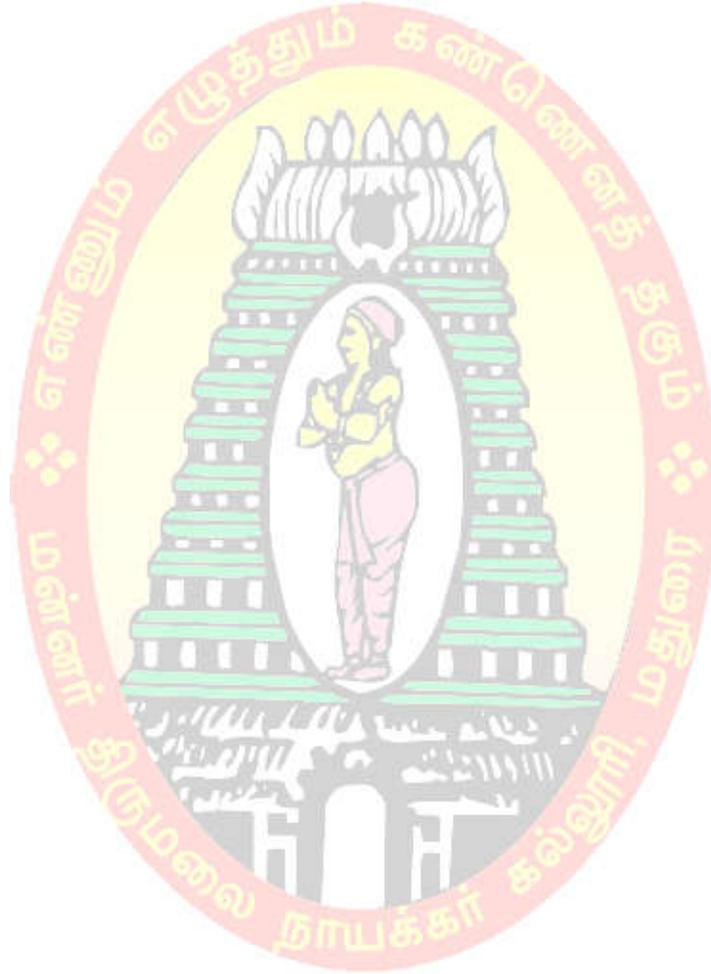
LESSON PLAN

Unit	SOFT SKILL	Hrs	Pedagogy
I	INTRODUCTION TO SOFT SKILL	6	Lecture (PPT)
II	GOAL SETTING	6	Lecture (PPT)
III	COMMUNICATION	6	Lecture (PPT)

IV	PROBLEM SOLVING AND DECISION MAKING SKILL	6	Lecture (PPT)
V	STRESS MANAGEMENT	6	Lecture (PPT)

Course Designed by:

Dr. V. Geetha, Assistant Professor & **Dr. V. Devika**, Assistant Professor





LIST OF ELECTIVE COURSES



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)
PG AND RESEARCH DEPARTMENT OF COMMERCE
 (For those who joined in 2020-2021 and after)

Course Name	BUSINESS ENVIRONMENT			
Course Code	21UCOE52	L	P	C
Core	PART III - Core Elective – I	5	-	5
NATURE OF COURSE:	EMPLOYBILITY	SKILLORIENTED	ENTREPRENEURSHIP	
COURSE OBJECTIVES:				
<ol style="list-style-type: none"> 1. To acquire the students with the emerging Issues in business 2. National and International Level in the light of New Economic Policies. 3. To develop an insight so as to adapt to the changing trends of business environment 4. To know the minor and major factors affecting the business in various streams 5. To know the different environment like, political, technological and economic environment in the business 				
Unit: I	Business Environment			10 hours
Meaning and Importance – External factors affecting business-Economics, Political, Legal, Social, Competitive, Ecological and Technological factors – SWOC analysis				
Unit: II	Industrial Policies since Independence:			12 hours
Recent changes in industrial licensing system – IDR Act, Privatization of the public sector undertakings – Forms of Privatization – Arguments for and against privatization				
Unit: III	Industrial Sickness			15 hours
Definition – Causes – Remedial measures – Sick Industrial companies (Special Provision) Act 1985 – The Sick Industrial Companies (Special Provision) Bill, 1997				
Unit: IV	Foreign Private Investments			19 hours
Need for Foreign Capital –Forms of Foreign Capital-Advantages and Limitation of Foreign Direct Investment – Indian Government Policy towards Foreign Capital – Multinational Corporation – Definition – Origin of MNCs – Benefits and Harmful of MNCs- Multinational Corporation in India.				
Unit: V	Corporate Social Responsibilities			19 hours

Definition – Dimensions of Social Responsibilities - Arguments for and against Social Responsibility of Business – Social Audit.	
	Total Lecture Hours 75 Hours
Books for Study:	
1. Gupta C.B., Essentials of Business Environment, Sultan & Chand Publications, New Delhi. First Edition, 2018.	
Reference:	
1. Sankaran, Business Environment, Margham Publications. Chennai (2017)	
2. K. Aswathappa : Essentials of Business Environment, Himalaya Publishing House (2018)	
Web Resources	
https://www.classcentral.com/course/swayam-introduction-to-environmental-economics-17661	
https://www.classcentral.com/course/swayam-international-business-19899	
https://www.mercatus.org/tags/ideas-india?utm_source=ad_link&utm_medium=google&utm_campaign=ideas_of_india&gclid=CjwKCAiAmrOBBhA0EiwArn3mfLYP5PabawXn7yxIKx618Duhcrxa17spHKYjCMm6kGHGK1ou12PAIhoCb3IQAvD_BwE	
EXPECTED COURSE OUTCOME	
	K Level
CO1:	Understand the concept of Internal and External elements affecting business environment of business environment.
CO2:	Describe the economic growth and new industrial policy
CO3:	Gain an impact on Socio cultural Environment
CO4:	Know the recent developments in economic and Political
CO5:	Generalization of new ideas for creating good technological environment
	Up to K2
	Up to K2
	Up to K3
	Up to K3
	Up to K4

CO & PO Mapping:

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

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

LESSON PLAN

UNIT	BUSINESS ENVIRONMENT	Hrs	Mode
I	An Overview of Business Environment Type of Environment-	10	Lecture (PPT)
II	Industrial Policies since Independence	12	Lecture (PPT)
III	Industrial Sickness	15	Lecture (PPT)
IV	Foreign Private Investments	19	Lecture (PPT)
V	Social Responsibilities	19	Lecture (PPT)

Learning Outcome Based Education & Assessment (LOBE)

Formative Examination - Blue Print

Articulation Mapping – K Levels with Course Outcomes (COs)

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

Distribution of Marks with K Level CIA I & CIA II								
	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	2	2	-	-	4	8	60
	K2	2	4	10	10	26	52	
	K3	-	-	10	-	10	20	20
	K4	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100
CIA II	K1	2	2	-	-	4	8	80
	K2	2	4	20	10	36	72	
	K3	-	-	-	10	10	20	20
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Marks for each question	1		2		5	10
Total Marks for each section	10		10		25	30

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

Distribution of Marks with K Level

K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	-	-	-	5	4.17	58.34
K2	5	10	30	20	65	54.17	
K3	-	-	20	20	40	33.33	33.33
K4	-	-	-	10	10	8.33	8.33
Marks	10	10	50	50	120	100	100

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

Summative Examinations - Question Paper – Format

Section A (Multiple Choice Questions)			
Answer All Questions			(10x1=10 marks)
Q.No	CO	K Level	Questions
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
Section B (Short Answers)			
Answer All Questions			(5x2=10 marks)
Q.No	CO	K Level	Questions
11	CO1	K2	
12	CO2	K2	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	

Section C (Either/Or Type)			
Answer All Questions			(5 x 5 = 25 marks)
Q. No	CO	K Level	Questions
16) a	CO1	K2	
16) b	CO1	K2	
17) a	CO2	K3	
17) b	CO2	K3	
18) a	CO3	K2	
18) b	CO3	K2	
19) a	CO4	K2	
19) b	CO4	K2	
20) a	CO5	K3	
20) b	CO5	K3	
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels			
Section D (Open Choice)			
Answer Any Three questions			(3x10=30 marks)
Q.No	CO	K Level	Questions
21	CO1	K2	
22	CO2	K4	
23	CO3	K3	
24	CO4	K2	
25	CO5	K3	



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

Course Name	PRINCIPLES OF INSURANCE				
Course Code	21UCOE53	L	P	C	
Category	PART III - Core Elective – I	5	-	5	
Nature of course:	EMPLOYABILITY	✓	SKILL ORIENTED	ENTREPRENEURSHIP	
Course Objectives:					
<ol style="list-style-type: none"> 1. To provide a basic understanding of the insurance mechanism. 2. To identify the relationship between Insurers and their Customers and the importance of Insurance Contacts 3. To enables students to know the fundamental principles of insurance and gain an insight on the nature of life, fire and marine insurance 4. To know the procedure for making claims against different kinds of insurance policies and personal accident insurance. 5. To give an give an overview of miscellaneous forms of insurance. 					
UNIT: I	INTRODUCTION TO INSURANCE				15
Meaning- Definition- Functions- Nature and Principles of Insurance– Insurance Contract - Importance of Insurance to Society- Individuals- Business and Government –Insurance Regulatory and Development Authority of India (IRDAI).					
UNIT: II	LIFE INSURANCE				15
Meaning- Features of Life Insurance Contract –Classification of policies – Annuities – Selection of risk – Measurement of risk –Calculation of premium – Investment of funds – Surrender Value – Policy conditions –Life Insurance for the Under Privileged.					
UNIT: III	FIRE INSURANCE				15
Meaning, Nature and Use of Fire Insurance- Fire Insurance Contract- Kinds of policies – Policy conditions – Average Clause - Payment of claim –Re-Insurance – Double insurance.					

UNIT: IV	MARINE INSURANCE	15
Meaning and Nature of Marine Insurance – Classification of policies – Policy conditions – Premium calculation – Marine Losses – Payment of Claims.		
UNIT: V	MISCELLANEOUS FORMS OF INSURANCE	15
Health Insurance – Meaning – Types - Motor Insurance – Personal Accident Insurance- Burglary Insurance-Baggage Insurance- Legal Liability Insurance- Public and Product Liability Insurance- Professional Indemnity Insurance – Workmen’s Compensation Insurance- – Rural Insurance - Agriculture Insurance.		
		Total Lecture Hours
		75 Hrs
(100% of marks must be allotted to Theory questions).		
Books for Study:		
2. Mishra. M. N & Mishra. S.B - Insurance - Principles and Practice, S. Chand & Company Ltd. , New Delhi, 22nd Edition, 2016		
Books for References:		
1.Krishnaswamy. G - A Textbook on Principles and Practice of Life Insurance, Excel Books, New Delhi, First Edition- 2012.		
2.Periasamy. P - Principles and Practice of Life Insurance, Himalaya Publishing House, 2017.		
Web Resources:		
1. https://onlinecourses.swayam2.ac.in/cec20_mg24/preview		
2. https://onlinecourses.swayam2.ac.in/cec20_mg24/preview		
Course Outcomes		K Level
CO1:	To understand the nature of Insurance and the principles those govern general insurance.	Up to K2
CO2:	To gain an insight on the nature of Life Insurance, Fire Insurance and Marine Insurance and to know the procedure for making claims against different kinds of Insurance policies.	Up to K4
CO3:	To understand the dynamics of Financial Security of people.	Up to K3
CO4:	To learn the meaning and importance of new forms of Insurance.	Up to K4
CO5:	To know the procedure for Personal Accident Insurance and liabilities.	Up to K3

CO & PO Mapping:

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

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

LESSON PLAN

Unit	PRINCIPLES OF INSURANCE	Hrs	Pedagogy
I	Introduction to Insurance	15	Lecture (PPT) ,Seminar and web resources
II	Life Insurance	15	Lecture (PPT), Seminar and web resources
III	Fire Insurance	15	Lecture (PPT), Seminar and web resources
IV	Marine Insurance	15	Lecture (PPT), Seminar and web resources
V	Miscellaneous forms of insurance	15	Lecture (PPT), Seminar and web resources

Course Designed by:

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

Learning Outcome Based Education & Assessment (LOBE)

Formative Examination - Blue Print

Articulation Mapping – K Levels with Course Outcomes (COs)

Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		Short Answers			
			No. of Questions	K – Level	No. of Questions	K - Level		
CI AI	CO1	Up to K2	2	K1,K2	1	K2	2(K2&K2)	1(K2)
	CO2	Up to K4	2	K1,K2	2	K2	2(K3&K3)	1(K4)
CI AII	CO3	Up to K3	2	K1,K2	1	K2	2(K2&K2)	1(K3)
	CO4	Up to K4	2	K1,K2	2	K2	2(K3&K3)	1(K4)
Question Pattern		No. of Questions to be asked	4		3		4	2

CIA I & II	No. of Questions to be answered	4		3		2	1
	Marks for each question	1		2		5	10
	Total Marks for each section	4		6		10	10

Distribution of Marks with K Level CIA I & CIA II

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

S. No	COs	K - Level	MOQs		Short Answers		Section C (Either / or Choice)	Section D (Open Choice)
			No. of Questions	K – Level	No. of Question	K - Level		
1	CO1	Up to K2	2	K1&K2	1	K2	2(K2&K2)	1(K2)
2	CO2	Up to K4	2	K1&K2	1	K2	2(K3&K3)	1(K4)
3	CO3	Up to K3	2	K1&K2	1	K2	2(K3&K3)	1(K3)
4	CO4	Up to K4	2	K1&K2	1	K2	2(K3&K3)	1(K4)
5	CO5	Up to K3	2	K1&K2	1	K2	2(K3&K3)	1(K3)
No. of Questions to be Asked			10		5		10	5
No. of Questions to be			10		5		5	3

answered					
Marks for each question	1		2		5 10
Total Marks for each section	10		10		25 30
(Figures in parenthesis denotes, questions should be asked with the given K level)					

Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	-	-	-	5	4.17	33.33
K2	5	10	10	10	35	29.16	
K3	-	-	40	20	60	50	50
K4	-	-	-	20	20	16.67	16.67
Marks	10	10	50	50	120	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.							

Summative Examinations - Question Paper – Format

Section A (Multiple Choice Questions)			
Answer All Questions			(10x1=10 marks)
Q.No	CO	K Level	Questions
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
Section B (Short Answers)			
Answer All Questions			(5x2=10 marks)
Q.No	CO	K Level	Questions
11	CO1	K2	
12	CO2	K2	
13	CO3	K2	
14	CO4	K2	

15	CO5	K2	
Section C (Either/Or Type)			
Answer All Questions			(5 x 5 = 25 marks)
Q. No	CO	K Level	Questions
16) a	CO1	K2	
16) b	CO1	K2	
17) a	CO2	K3	
17) b	CO2	K3	
18) a	CO3	K3	
18) b	CO3	K3	
19) a	CO4	K3	
19) b	CO4	K3	
20) a	CO5	K3	
20) b	CO5	K3	
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels			
Section D (Open Choice)			
Answer Any Three questions			(3x10=30 marks)
Q.No	CO	K Level	Questions
21	CO1	K2	
22	CO2	K4	
23	CO3	K3	
24	CO4	K4	
25	CO5	K3	



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)
PG AND RESEARCH DEPARTMENT OF COMMERCE
 (For those who joined in 2020-2021 and after)

Course Name	CUSTOMER RELATIONSHIP MANAGEMENT			
Course Code	21UCOE55	L	P	C
Core	Part III - Core Elective – II	5	-	5
NATURE OF COURSE:	EMPLOYBILITY	SKILLORIENTED	ENTREPRENEURSHIP✓	
COURSE OBJECTIVES:				
1. To acquaint students about the fundamentals of CRM 2. To understand the dynamics of Customer relationship management. 3. To Learn basics of analytical Customer relationship management. 4. To familiarize with the methods through which customer loyalty is built. 5. To enable the students understand the technological and human issues relating to implementation of Customer Relationship Management in the organizations.				
UNIT I	Introduction to CRM			10 hours
Introduction - Definition- Concepts - Need – Advantages of CRM - Components of CRM – CRM and Customer Centricity – Types of CRM				
UNIT II	Building Customer Relationships			12 hours
Relationship Marketing concepts –IDIC Model for Building Relationship – Steps – Interactive Technology – Mass Customization – Customers Loyalty- Dimensions-Types- Customer Loyalty Management (CLM)				
UNIT III	Dynamics in CRM			15 hours
Introduction – Special Characteristics of Services – Service Marketing Mix – Service Quality – Impact of Service Quality on Loyalty and Satisfaction – Strategic CRM in B2B Market – Buyers and Sellers				

Relationships Types of Relationship-Creating Values in Business Markets.		
UNIT IV	Impact of Technology on CRM	19 hours
Introduction – Database Management – Data Warehouse and CRM – Technological Tools – Technological Levels of CRM – Types of Social Media – Social CRM – Traditional and Social CRM		
UNIT V	Implementation of CRM	19 hours
Introduction – CRM Strategy Implementation Data, People, Budget, Infrastructure- SWOT Analysis- Strategy and Goal Settings – Technology Selection – Software Development – Creating CRM Culture.		
		Total Lecture Hours 75 Hours
Books for Study:		
Mallika Srivastava, Customer Relationship Management , Vikas Publishing House, 2016		
Reference:		
Sheela Rani, Margham Publications, 2019.		
Dyche J, (2002), The CRM Handbook, Pearson Education, New Delhi. Books for References		
Web Resources		
https://onlinecourses.swayam2.ac.in/imb19_mg10/preview		
https://nptel.ac.in/courses/110/105/110105145/		
EXPECTED COURSE OUTCOME		K Level
CO1:	To enable the students gain introductory knowledge on CRM	Up to K2
CO2:	To enable the students to gain basic knowledge on ladders of loyalty and why business should adopt CRM	Up to K2
CO3:	To enable the students to gain essential knowledge on CRM components and Customer services	Up to K3
CO4:	To enable the students to gain application knowledge on Impact of Technology on CRM and Understanding Business Process	Up to K3
CO5:	To enable the students to gain conceptual knowledge on Implementation Roadmap in CRM	Up to K4

CO & PO Mapping:

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

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

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

LESSON PLAN

UNIT	CUSTOMER RELATIONSHIP MANAGEMENT	Hrs	Mode
I	Introduction	10	Lecture (PPT)
II	Principles of Managing Customer Relationship	12	Lecture (PPT)
III	Dynamics in CRM	15	Lecture (PPT)
IV	Impact of Technology on CRM	19	Lecture (PPT)
V	CRM Implementation Roadmap	19	Lecture (PPT)

Course Designer:

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

Learning Outcome Based Education & Assessment (LOBE)

Formative Examination - Blue Print

Articulation Mapping – K Levels with Course Outcomes (COs)

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

Total Marks for each section	4	6	10	10
------------------------------	---	---	----	----

Distribution of Marks with K Level CIA I & CIA II								
	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	2	2	-	-	4	8	60
	K2	2	4	10	10	26	52	
	K3	-	-	10	-	10	20	20
	K4	-	-	-	10	10	20	20
	Marks	4	6	20	20	50	100	100
CIA II	K1	2	2	-	-	4	8	80
	K2	2	4	20	10	36	72	
	K3	-	-	-	10	10	20	20
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

No. of Questions to be answered	10		5		5	3
Marks for each question	1		2		5	10
Total Marks for each section	10		10		25	30
(Figures in parenthesis denotes, questions should be asked with the given K level)						

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

Summative Examinations - Question Paper – Format

Section A (Multiple Choice Questions)			
Answer All Questions			(10x1=10 marks)
Q.No	CO	K Level	Questions
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
Section B (Short Answers)			
Answer All Questions			(5x2=10 marks)
Q.No	CO	K Level	Questions
11	CO1	K2	
12	CO2	K2	
13	CO3	K2	

14	CO4	K2	
15	CO5	K2	
Section C (Either/Or Type)			
Answer All Questions			(5 x 5 = 25 marks)
Q. No	CO	K Level	Questions
16) a	CO1	K2	
16) b	CO1	K2	
17) a	CO2	K3	
17) b	CO2	K3	
18) a	CO3	K2	
18) b	CO3	K2	
19) a	CO4	K2	
19) b	CO4	K2	
20) a	CO5	K3	
20) b	CO5	K3	
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels			
Section D (Open Choice)			
Answer Any Three questions			(3x10=30 marks)
Q.No	CO	K Level	Questions
21	CO1	K2	
22	CO2	K4	
23	CO3	K3	
24	CO4	K2	
25	CO5	K3	



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

Course Name	RETAIL MANAGEMENT			
Course Code	21UCOE56	L	P	C
Category	PART III - Core Elective – II	5	-	5
Nature of course:	EMPLOYABILITY ✓	SKILL ORIENTED	ENTREPRENEURSHIP	
Course Objectives:				
<ol style="list-style-type: none"> To Know the concepts of retail management To be familiar with Ethics in Retail business To develop marketing competencies in retailing and retail consulting. To prepare students for positions in the retail sector or positions in the retail divisions of consulting companies. To foster the development of the student’s critical and creative thinking skills. 				
Unit: I	Introduction to Retail			15
Meaning - Definition - Characteristics - Evolution of Retailing in India –Functions of a Retailer- Retailing Principles – Retail Sales Objectives- Growth of Retail - Emerging Trends in Retailing - Retail formats - Store and Non-store based - Traditional and Non-traditional Retailing - Internet Retailing - Cyber Retailing				
Unit: II	Retail Customer & Decision Making			15
Introduction-Consumer Behavior – Factors affecting the Consumer decision making – Stages of consumer decision – Influence of situational variables on shopping behavior – Indian shoppers				
Unit: III	Retail Market Segmentation			15
Introduction - Meaning- Benefits- Segmenting, Targeting and Positioning-Criteria for effective				

Market Segmentation-Bases for Segmentation -Market Segmentation in India.		
Unit: IV	Strategic Planning in Retail	15
Introduction - Retail Planning Process - Opportunities in Retail Sales - Importance of Location decision- Location determining factor-Types of Retail Location-Site selection analysis-Retail location theories-Location assessment procedures.		
Unit: V	Product and Merchandise management	15
Product Management – Brand Management – Merchandise Management – Model Stock Plan – Constraining factors – Types of suppliers – Criteria for the selection of suppliers.		
		Total Lecture Hours
		75
Books for Study:		
1,Dr. Harjit Singh, , <i>Retail Management - A Global Perspective, Text and cases</i> Sultan Chand&Company Ltd., New Delhi 2016		
Books for References:		
1 Chetan Bajaj, RajnishTuli, nidhi. Srivastava, Retail Management, Oxford University Press, NewDelhi, 2015,		
2.Gibson G Vedamani, Retail Management: - Functional Principles and Practices, <i>Ja,ico Publishing House, New Delhi. , 2016</i>		
Web Resources:		
1. https://www.slideshare.net/rohitadwivedi/introduction-to-retail-26585325		
2. https://www.marketingtutor.net/consumer-decision-making-process-stages/		
3. https://erply.com/benefits-of-retail-customer-segmentation/		
4. https://www.mbaknol.com/retail-management/location-strategies-for-retail-business/		
5. https://en.wikipedia.org/wiki/Merchandising		
SOURCE: National Digital Library of India		
Course Outcomes		K Level
CO1:	Understanding various forms of retailing business techniques in India.	Up To K2
CO2:	Acquire in depth knowledge of consumer behavior and decision-making process	Up To K3
CO3:	Obtain knowledge about retail market segmentation	Up To K3

CO4:	Gain knowledge on the store location, practical analysis of site and trading	Up To K4
CO5:	Gain Knowledge about product and Brand management.	Up To K3

CO & PO Mapping:

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

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

LESSON PLAN

Unit	RETAIL MANAGEMENT	Hrs	Pedagogy
I	Introduction to Retail	16	Lecture (PPT)
II	Consumer Decision Making	16	Lecture (PPT)
III	Retail market Segmentation	16	Lecture (PPT)
IV	Retail store location Strategy	12	Lecture (PPT)
V	Product and Merchandise management	15	Lecture (PPT) & Case Study Discussion

Course Designed by: Dr. B. Kothai Nachiar, &Dr. V. Geetha, Assistant Professor

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

Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		Short Answers			
			No. of. Questions	K – Level	No. of. Questions	K - Level		
CI	CO1	Up to K2	2	K1,K2	1	K1	2(K2&K2)	1(K2)
AI	CO2	Up to K3	2	K1,K2	2	K2	2(K3&K3)	1(K3)

CI AII	CO3	Up to K3	2	K1,K2	1	K1	2(K3&K3)	1(K3)
	CO4	Up to K4	2	K1,K2	2	K2	2(K2&K2)	1(K4)
Question Pattern CIA I & II	No. of Questions to be asked		4		3		4	2
	No. of Questions to be answered		4		3		2	1
	Marks for each question		1		2		5	10
	Total Marks for each section		4		6		10	10

Distribution of Marks with K Level CIA I & CIA II

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

S.No	Cos	K - Level	MOQs		Short Answers		Section C (Either / or Choice)	Section D (Open Choice)
			No. of Questions	K – Level	No. of Question	K - Level		
1	CO1	Up to K2	2	K1&K2	1	K1	2(K2&K2)	1(K2)
2	CO2	Up to K3	2	K1&K2	1	K2	2(K3&K3)	1(K3)
3	CO3	Up to K3	2	K1&K2	1	K2	2(K3&K3)	1(K3)
4	CO4	Up to K4	2	K1&K2	1	K2	2(K3&K3)	1(K4)

5	CO5	Up to K3	2	K1&K2	1	K2	2(K2&K2)	1(K3)
No. of Questions to be Asked			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30

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

Distribution of Marks with K Level

K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	2	-	-	7	5.83	41.67
K2	5	8	20	10	43	35.84	
K3	-	-	30	30	60	50	50
K4	-	-	-	10	10	8.33	8.33
Marks	10	10	50	50	120	100	100

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

Summative Examinations - Question Paper – Format

Section A (Multiple Choice Questions)			
Answer All Questions			(10x1=10 marks)
Q.No	CO	K Level	Questions
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	
Section B (Short Answers)			
Answer All Questions			(5x2=10 marks)
Q.No	CO	K Level	Questions
11	CO1	K1	

12	CO2	K2	
13	CO3	K2	
14	CO4	K2	
15	CO5	K2	
Section C (Either/Or Type)			
Answer All Questions			(5 x 5 = 25 marks)
Q. No	CO	K Level	Questions
16) a	CO1	K2	
16) b	CO1	K2	
17) a	CO2	K3	
17) b	CO2	K3	
18) a	CO3	K3	
18) b	CO3	K3	
19) a	CO4	K3	
19) b	CO4	K3	
20) a	CO5	K2	
20) b	CO5	K2	
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels			
Section D (Open Choice)			
Answer Any Three questions			(3x10=30 marks)
Q.No	CO	K Level	Questions
21	CO1	K2	
22	CO2	K3	
23	CO3	K3	
24	CO4	K4	
25	CO5	K3	



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

Course Name	INVESTMENT MANAGEMENT			
Course Code	21UCOE62	L	P	C
Category	PART III – CORE ELECTIVE – III	5	-	5
Nature of course:	EMPLOYABILITY ✓	SKILL ORIENTED	ENTREPRENEURSHIP	
Course Objectives:				
1. Develop a basic understanding of the investments field and investment environment 2. To provide an overview of the investment alternatives available in the market 3. To develop knowledge about the risk, return and Portfolio analysis 4. Exhibit the capacity to construct portfolios and arrive at optimal portfolios 5. Comprehend the functionalities of the securities market and its components				
Unit: I	INTRODUCTION TO INVESTMENT			17
Meaning- Investment vs. Speculation and Gambling – Importance of Investment Factors favorable for Investment – Investment Process - Investment alternatives – Investor classification – Bonds – Preference – Equity – Government securities – Insurance – Mutual funds – Banks- provident fund – Post Office – Company deposits.				
Unit: II	RISK AND RETURNS			15
Risk- Risk and Uncertainty-Meaning of Risk-Cause of Risk –Factors responsible for Causing Internal risks in Investments- Classification of Risk – Systematic Risk - Unsystematic Risk-				

Measurement of Return and Risk.		
Unit: III	SECURITIES ANALYSIS	13
Security Analysis- Fundamental Analysis-Economic, Industry and Company Analysis-Technical Analysis – Dow Theory- Types of Charts- Importance chart pattern-Random walk theory –Efficient market analysis.		
Unit: IV	PORTFOLIO ANALYSIS	15
Traditional vs. Modern portfolio analysis – Rationale of diversification of investments – Markowitz theory - Sharpe’s model. Portfolio selection – Diversification – Optional Portfolio – Efficient frontier and Portfolio selection – Internal Diversification – Capital Market theory – Internal diversification, Mutual fund – features- classification.		
Unit: V	PORTFOLIO REVISION	15
Techniques of portfolio revision – Formula plans – Rules for formula plans- Constant rupee value plan – Constant ratio plan- Variable ratio plan – Modifications of formula plans – Rupee cost average – Performance measurements of Managed Portfolios: Classification of Investment companies – Management performance evaluation sharpes index, Treynors – index, Jensen index- Mutual fund performance.		
		Total Lecture Hours
		75

BOOKS FOR STUDY:

1. Preethi singh, Investment Management, Himalaya Publishing House, 18th edition, 2013.

BOOKS FOR REFERENCES

1. Bhalla V.K., Portfolio Analysis and Management, S. Chand Co., Ltd., 19th revised Edition 2014.
2. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing house, 2nd edition 2009.

Web Resources

www.nerdwallet.com

www.cleartax.in

www.valueresearchonline.com

www.googlesir.com

EXPECTED COURSE OUTCOME

K Level

CO1: Evaluate the Investment Process and Investment alternatives

Up To K3

CO2:	Analyze the risk and return in investment	Up To K2
CO3:	Analyze the efficient Market theory	Up To K3
CO4:	Evaluate the Portfolio analysis and Portfolio selection	Up To K4
CO5:	Learn Knowledge of Performance measurements of managed Portfolios	Up To K4

CO & PO Mappings:

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

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

LESSON PLAN

UNIT	Investment Management	Hrs	Pedagogy
I	Investment:-	17	L / PPT
II	Risk and Returns:	15	L/Chalk & Talk
III	Fundamental analysis:	13	L/PPT
IV	Portfolio analysis	15	L / PPT
V	Portfolio revision	15	L/PPT

Course Designed by:

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

Learning Outcome Based Education & Assessment (LOBE)								
Formative Examination - Blue Print								
Articulation Mapping – K Levels with Course Outcomes (COs)								
Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		Short Answers			
			No. of Questions	K – Level	No. of Questions	K - Level		

CI AI	CO1	Up to K3	2	K1,K2	1	K1	2(K2&K2)	1(K3)
	CO2	Up to K2	2	K1,K2	2	K2	2(K2&K2)	1(K2)
CI AII	CO3	Up to K3	2	K1,K2	1	K1	2(K2&K2)	1(K3)
	CO4	Up to K4	2	K1,K2	2	K2	2(K3&K3)	1(K4)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	2
		No. of Questions to be answered	4		3		2	1
		Marks for each question	1		2		5	10
		Total Marks for each section	4		6		10	10

Distribution of Marks with K Level CIA I & CIA II

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

S.No	Cos	K - Level	MCQs		Short Answers		Section C (Either / or Choice)	Section D (Open Choice)
			No. of Questions	K – Level	No. of Question	K - Level		
1	CO1	Up to K3	2	K1&K2	1	K2	2(K2&K2)	1(K3)
2	CO2	Up to K2	2	K1&K2	1	K2	2(K2&K2)	1(K2)

3	CO3	Up to K3	2	K1&K2	1	K2	2(K2&K2)	1(K3)
4	CO4	Up to K4	2	K1&K2	1	K2	2(K3&K3)	1(K4)
5	CO5	Up to K3	2	K1&K2	1	K2	2(K3&K3)	1(K4)
No. of Questions to be Asked			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30

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

Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	-	-	-	5	4.17	50
K2	5	10	30	10	55	45.83	
K3	-	-	20	20	40	33.33	33.33
K4	-	-	-	20	20	16.67	16.67
Marks	10	10	50	50	120	100	100

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

Summative Examinations - Question Paper – Format

Section A (Multiple Choice Questions)			
Answer All Questions			(10x1=10 marks)
Q.No	CO	K Level	Questions
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	
8	CO4	K2	
9	CO5	K1	
10	CO5	K2	

Section B (Short Answers)

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



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

Course Name	BRAND MANAGEMENT			
Course Code	21UCOE63	L	P	C
Category	PART III – ELECTIVE – II	5	-	5
Nature of course:	EMPLOYABILITY ✓	SKILL ORIENTED	ENTREPRENEURSHIP	
Course Objectives:				
1. Define the main concepts and explain the purpose of branding. 2. To understand the methods of managing brands and strategies for brand management 3. Familiarize the different concepts of Brand Marketing Programs 4. To Increase the understanding of Brand Extension 5. Describe the process and methods of brand management, including how to establish brand identity and build brand equity.				
Unit: I	BRAND – INTRODUCTION			16
Introduction – Definitions –Brand vs. Product – History of Branding - Branding Concepts – Functions, Significance, Types, Levels of Brands – Branding Challenges and Opportunities – Branding of Commodities, Business to Business; Marketing of brands in recession - Case Studies.				
Unit: II	BRAND STRATEGIES			16
Strategic Brand Management – meaning, process; Developing a Brand Strategy – Customer based brand equity, Sources of brand equity, Identifying and establishing brand positioning, Guidelines for Positioning, Brand Mantra; Brand Resonance and the brand value chain, Brand Building – Meaning,				

Steps; Brand Salience, Performance, Imagery, Judgments, Feelings, Resonance; Brand Value Chain – Value Stages, Implications - Case Studies.		
Unit: III	BRAND MARKETING PROGRAMS	16
Choosing Brand Elements – Criteria, Options and Tactics; - Designing Marketing Programs – Integrating marketing, Product Strategy, Pricing Strategy, Channel Strategy; Integrating Marketing Communications – Meaning, New Media Environment, Marketing Communication Options; Brand Amplifiers; Developing Integrated marketing Communication Programs; Leveraging – Meaning, Conceptualizing the Leveraging Process - Case Studies.		
Unit: IV	BRAND EXTENSION	12
Brand Extension – Meaning, Advantages, and Disadvantages – Factors influencing for Brand Extension – Consumers Evaluation of Brand Practices – Evaluating Brand Extension Opportunities – Extension Guidelines Based on Academic Research – Reinforcing and Revitalizing Brands – Rebranding – Case Studies.		
Unit: V	MEASURING BRAND PERFORMANCE	15
Brand Performance – Meaning; Methods of Measuring Brand Performance – Conducting Brand Audits; Brand Inventory, Brand Exploratory, Brand Positioning and Supporting Marketing Program; Designing Brand Tracking Studies; Establishing a Brand Equity management System. Case Studies.		
		Total Lecture Hours
		75
Books for Study:		
1. Kevin Lane Keller, Ambi M. G. Parameshwaran, Isaac Jacob, Strategic Brand Management: Building, Measuring and Managing, Pearson India (2018)		
Books for References:		
1. K. Sasikumar & K.S. Chandrasekar, “Brand Management Practices – Issues and Trends”, Himalaya Publishing House, 2015		
2. Mahim Sagar, Deepali Singh, D.P. Agrawal, Achintya Gupta, “Brand Management”, Ane Books Pvt. Ltd., 2009		
Web Resources:		
1. http://ndl.iitkgp.ac.in/document/QUFaeXV6Um80MWE2ampEOTNJZEIGT2ZpN0JFU0xITjI0eHZRZEtOSWdKaDRMLzNkbjNraEFWL1JGNn4YnlWbw		
2. http://ndl.iitkgp.ac.in/document/QUFaeXV6Um80MWE2ampEOTNJZEIGQnMydHIMYTdJMGVVTI1ZWqhSXRRZGdvRU50TFaREV5WU40dVR5RXhGNg		
3. http://ndl.iitkgp.ac.in/document/QUFaeXV6Um80MWE2ampEOTNJZEIGSDBaVIRpbVZOVFVodUZCdXFIRUt		

[0T2hxaTJWYWgxV2VVYVNCQW1PU1dqbQ](https://nvl.iitkgp.ac.in/document/0T2hxaTJWYWgxV2VVYVNCQW1PU1dqbQ)

4. <http://ndl.iitkgp.ac.in/document/QUFaeXV6Um80MWE2ampEOTNJZEIGSDUxMC9KbWdVT3FiVnJ0VzIzakNZYVhvaU1XNkQ0VIQ3U2dNc0ZETCtNUw>
5. <http://ndl.iitkgp.ac.in/document/QUFaeXV6Um80MWE2ampEOTNJZEIGQ0RkQndyMENLR3ZYSG96OC9YSVUwa1N6c2FHTysrU3FFYIVUaTdHek5INQ>
6. <http://ndl.iitkgp.ac.in/document/ckQ0ZmRYZDExNjJNWWxwWUF0S2o5UT09>

SOURCE: National Digital Library of India

Course Outcomes		K Level
CO1:	Apply the fundamental concepts of product and brand development and management.	Up to K2
CO2:	Use the brand strategies framework to develop a brand	Up to K4
CO3:	Identify effective Brand marketing programs and strategies	Up to K3
CO4:	Examine the brand adoption practices and identify the factors influencing Decision for extension	Up to K2
CO5:	Describe the process and methods of measuring brand performance	Up to K3

CO & PO Mapping:

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

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

LESSON PLAN

Unit	BRAND MANAGEMENT	Hrs	Pedagogy
I	Brand - Introduction	16	Lecture (PPT) & Case Study Discussion
II	Brand Strategies	16	Lecture (PPT) & Case Study Discussion
III	Brand Marketing Programs	16	Lecture (PPT) & Case Study Discussion
IV	Brand Extension	12	Lecture (PPT) & Case Study Discussion
V	Brand Performance	15	Lecture (PPT) & Case Study Discussion

Course Designed by:

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

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

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

CI A II	K1	2	2	-	-	4	8	80
	K2	2	4	20	10	36	72	
	K3	-	-	-	10	10	20	20
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	-	-	-	5	4.17	58.34
K2	5	10	30	20	65	54.17	
K3	-	-	20	20	40	33.33	33.33

K4	-	-	-	10	10	8.33	8.33
Marks	10	10	50	50	120	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.							

Summative Examinations - Question Paper – Format

Section A (Multiple Choice Questions)				
Answer All Questions				(10x1=10 marks)
Q.No	CO	K Level	Questions	
1	CO1	K1		
2	CO1	K2		
3	CO2	K1		
4	CO2	K2		
5	CO3	K1		
6	CO3	K2		
7	CO4	K1		
8	CO4	K2		
9	CO5	K1		
10	CO5	K2		
Section B (Short Answers)				
Answer All Questions				(5x2=10 marks)
Q.No	CO	K Level	Questions	
11	CO1	K2		
12	CO2	K2		
13	CO3	K2		
14	CO4	K2		
15	CO5	K2		
Section C (Either/Or Type)				
Answer All Questions				(5 x 5 = 25 marks)
Q. No	CO	K Level	Questions	
16) a	CO1	K2		
16) b	CO1	K2		
17) a	CO2	K3		

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

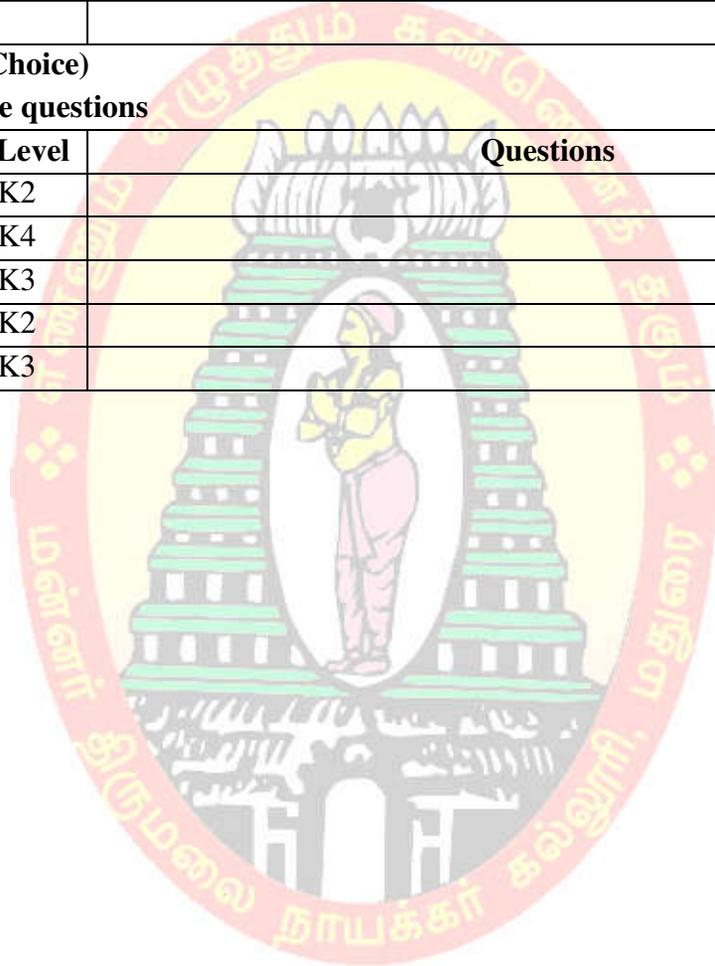
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels

Section D (Open Choice)

Answer Any Three questions

(3x10=30 marks)

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





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

Course Name	HUMAN RESOURCE MANAGEMENT					
Course Code	21UCOE65	L	P	C		
Category	PART III – CORE ELECTIVE – IV			5	-	5
Nature of course:	EMPLOYABILITY ✓	SKILL ORIENTED	ENTREPRENURSHIP			
Course Objectives:						
1. To develop an understanding about the functions of HRM. 2. To distinguish between Recruitment and Selection. 3. To relate the various stages in Training cycle. 4. To develop an understanding about basics of compensation management and Performance appraisal. 5. To discuss about managing employee relations.						
Unit: I	INTRODUCTION TO HUMAN RESOURCE MANAGEMENT				15	
HRM Concept and Functions, Role, Status and competencies of HR Manager -HR Policies - Emerging Challenges of Human Resource Management - Workforce diversity; Empowerment - Human Resource Information System.						
Unit: II	ACQUISITION OF HUMAN RESOURCE				15	
Human Resource Planning- Quantitative and Qualitative Dimensions – job analysis – job description and job specification - Recruitment and Selection –Meaning – Process of Recruitment –						

sources and techniques of Recruitment –Meaning and Process of Selection – Selection Tests And Interviews – placement, induction, socialization and Retention.		
Unit: III	TRAINING AND DEVELOPMENT	15
Training – Meaning - Identifying Training Needs - Designing Training Programmes – Methods of training – On the Job Training – Off the Job Training – Evaluating Training Effectiveness - Management Development – Methods - Career Development.		
Unit: IV	PERFORMANCE APPRAISAL	15
Nature, objectives and importance - Modern Methods - Management by objectives, 360 degree feedback, Behaviorally anchored rating scale (BARS), Psychological appraisal, Assessment center and techniques of performance appraisal - Problems in Performance Appraisal –Essentials of Effective Appraisal System		
Unit: V	COMPENSATION AND WELFARE MEASURES	15
Compensation - Concept and policies- wage and Salary administration -Methods of wage payments and incentive plans - Fringe benefits – Performance linked compensation - Employee health, welfare and safety social security –Employer and Employee relations- Grievance handling and Redressal.		
		Total Lecture Hours
		75
Book for Study:		
1. K. Aswathappa Human Resource Management Text and Cases: Tata McGraw Hill, New Delhi. (2016)		
Books for References:		
1. Prasad L.M., Human Resource Management, 2nd edition, Sultan Chand, New Delhi, 2016.		
2. Personnel Management & Industrial Relations – Tripati & Reddy, Himalaya Publishing house, Chennai, 2018.		
Web Resources:		
Web Resources		
1. https://www.academia.edu/31368081/E_BOOK_ON_HUMAN_RESOURCE_MANAGEMENT		

T_HRM_pdf		
2. https://bookboon.com/en/hrm-ebooks		
Course Outcomes		K Level
CO1:	Gain basic understanding of Human Resource Management and its essential role in contemporary organizations.	Up to K2
CO2:	Develop an understanding of the role of Human Resource Management in the organization strategic planning	Up to K2
CO3:	Gaining the benefits of training and development to the employees of an organization with a view to attaining goals of the organization.	Up to K3
CO4:	Gaining basic knowledge of assessing and techniques of performance appraisal and Understanding the concepts of job rotation.	Up to K3
CO5:	To familiarize students with the Human Resources management involving planning, placement and training, significance of performance appraisal and methods of compensation.	Up to K3

CO & PO Mapping:

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

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

LESSON PLAN

Unit	HUMAN RESOURCE DEVELOPMENT	Hrs	Pedagogy
I	Human Resource Management - Introduction	15	Lecture (PPT)
II	Acquisition of Human Resource	15	Lecture (PPT)
III	Training and Development	15	Lecture (PPT)

IV	Performance Appraisal	15	Lecture (PPT)
V	Compensation and Maintenance	15	Lecture (PPT)

Course Designed by: Dr. V. Geetha, Assistant Professor & **Dr. R. Ratheka**, Assistant Professor

Learning Outcome Based Education & Assessment (LOBE)								
Formative Examination - Blue Print								
Articulation Mapping – K Levels with Course Outcomes (COs)								
Internal	Cos	K Level	Section A		Section B		Section C Either or Choice	Section D Open Choice
			MCQs		Short Answers			
			No. of Questions	K - Level	No. of Questions	K - Level		
CI	CO1	Up to K2	2	K1,K2	1	K1	2(K2&K2)	1(K2)
AI	CO2	Up to K2	2	K1,K2	2	K2	2(K2&K2)	1(K2)
CI	CO3	Up to K3	2	K1,K2	1	K1	2(K3&K3)	1(K3)
AII	CO4	Up to K3	2	K1,K2	2	K2	2(K3&K3)	1(K3)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	2
		No. of Questions to be answered	4		3		2	1
		Marks for each question	1		2		5	10
		Total Marks for each section	4		6		10	10
Distribution of Marks with K Level CIA I & CIA II								
	K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either / Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
	K1	2	2	-	-	4	8	100

CIA I	K2	2	4	20	20	46	92	
	K3	-	-	-	-	-	-	-
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100
CIA II	K1	2	2	-	-	4	8	20
	K2	2	4	-	-	6	12	
	K3	-	-	20	20	40	80	80
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	20	50	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

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

Distribution of Marks with K Level

K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	-	-	-	5	4.17	58.34

K2	5	10	30	20	65	54.17	
K3	-	-	20	20	40	33.33	33.33
K4	-	-	-	10	10	8.33	8.33
Marks	10	10	50	50	120	100	100

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

Summative Examinations - Question Paper – Format

Section A (Multiple Choice Questions)				
Answer All Questions				(10x1=10 marks)
Q.No	CO	K Level	Questions	
1	CO1	K1		
2	CO1	K2		
3	CO2	K1		
4	CO2	K2		
5	CO3	K1		
6	CO3	K2		
7	CO4	K1		
8	CO4	K2		
9	CO5	K1		
10	CO5	K2		
Section B (Short Answers)				
Answer All Questions				(5x2=10 marks)
Q.No	CO	K Level	Questions	
11	CO1	K2		
12	CO2	K2		
13	CO3	K2		
14	CO4	K2		
15	CO5	K2		
Section C (Either/Or Type)				
Answer All Questions				(5 x 5 = 25 marks)
Q. No	CO	K Level	Questions	
16) a	CO1	K2		
16) b	CO1	K2		
17) a	CO2	K2		
17) b	CO2	K2		
18) a	CO3	K3		

18) b	CO3	K3	
19) a	CO4	K2	
19) b	CO4	K2	
20) a	CO5	K3	
20) b	CO5	K3	
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels			
Section D (Open Choice)			
Answer Any Three questions			(3x10=30 marks)
Q.No	CO	K Level	Questions
21	CO1	K2	
22	CO2	K2	
23	CO3	K3	
24	CO4	K3	
25	CO5	K4	



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

Course Name	INTERNATIONAL TRADE				
Course Code	21UCOE66	L	P	C	
Category	PART III – ELECTIVE-IV	5	-	5	
Nature of course:	EMPLOYABILITY ✓	SKILL ORIENTED	ENTREPRENEURSHIP		
Course Objectives:					
1. To understand the scope and significance of theories of international trade 2. To gain conceptual clarity of the theoretical aspects, foundations and principles of International Economics. 3. To examine the broad pattern of changes in the arena of International Economic Policy and the evolving Global Economic environment. 4. To comprehend the complexities of theories, problems and policies in International Economics. 5. To gain fundamental exposure to the role, structure and functioning of international institutions/organizations					
Unit: I	INTRODUCTION TO INTERNATIONAL TRADE				15
International Trade – Meaning and Benefits - Features of International Trade- Difference between Internal & International Trade – Theories of International Trade: Absolute and Comparative Cost Advantage Theories – Modern Theories of International Trade: –Barriers to International Trade.					

Unit: II	EXPORT AND IMPORT FINANCE	15
Export and Import Finance - Meaning – Definition, Institutional support to EXIM- Types of International Monetary System: Commodity Money –Commodity based money –Fiat money - International Monetary fund – Objectives- functions of I.M.F.		
Unit: III	EXPORT IMPORT DOCUMENTATION	15
Export Trade Documents - Needs-Commercial Documents : Invoice- Bill of Lading -Bill of Exchange - Certificate of origin-Consular Invoice- Mate’s Receipt- GR Form -Risk Covering Document: Insurance Policy- Insurance Cover Note- Import Documents- Transport Documents- Bill of Entry- Certificate of Inspection- Freight Declaration.		
Unit: IV	EXPORT PROMOTION SCHEMES	15
Export promotion schemes - Government Organizations Promoting Exports – Export Incentive: Duty Exemption – IT Concession – Marketing Assistance – EPCG- DEPB – Advance License - Indian Export Schemes.		
Unit: V	BALANCE OF PAYMENT	15
Concepts- Components and Significance of Balance of Trade- Difference of disequilibrium and Equilibrium Concept- Balance of Current Account and Balance of Payments Disequilibrium in BOP - Adjustments for equilibrium in BOP - Exchange Rate Theories: Gold Standard- Mint Parity- Purchasing Power Parity and Interest Rate theories - Determinants of Exchange Rate - Economics of Fixed and Floating Rate systems.		
		Total Lecture Hours
		90
Books for Study:		
2. Dr. S. Sankaran, International Trade - Margham Publications, Chennai -600 017. 2020		
Books for References:		
1. Franchis Cherunilam, “International Trade and Export Management”, Himalaya Publishing House, Mumbai 2020.		
2. Jeevanandam.C, International Trade Policy, Practices, Procedures & Documentation, Sultan Chand and Sons, New Delhi, 2018.		
Web Resources:		
1. https://www.imf.org/en/Publications/fandd/issues/Series/Back-to-Basics/Trade		
2. https://www.trade.gov/		
Course Outcomes		K Level
CO1:	Ascertain the impact of trade blocks on international business.	Up to K2
CO2:	Assess the consequences of international trade barriers on international business	Up to K4

CO3:	Determine equilibrium in balance of payments and causes of disequilibrium.	Up to K4
CO4:	Capacity to prepare the relevant documents needed in International Trade.	Up to K4
CO5:	Understand the purpose of creation of international financial institutions and financial and trade support rendered by such institutions.	Up to K3

CO & PO Mapping:

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

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

LESSON PLAN

Unit	INTERNATIONAL TRADE	Hrs	Pedagogy
I	INTRODUCTION TO INTERNATIONAL TRADE	18	Lecture (PPT)
II	EXPORT AND IMPORT FINANCE	18	Lecture (PPT)
III	EXPORT IMPORT DOCUMENTATION	18	Lecture (PPT)
IV	EXPORT PROMOTION SCHEMES	18	Lecture (PPT)
V	BALANCE OF PAYMENT	18	Lecture (PPT)

Course Designed by:

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

Learning Outcome Based Education & Assessment (LOBE)

Formative Examination - Blue Print

Articulation Mapping – K Levels with Course Outcomes (COs)

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

AII	CO4	Up to K4	2	K1,K2	2	K2	2(K3&K3)	1(K4)
Question Pattern CIA I & II	No. of Questions to be asked		4		3		4	2
	No. of Questions to be answered		4		3		2	1
	Marks for each question		1		2		5	10
	Total Marks for each section		4		6		10	10

Distribution of Marks with K Level CIA I & CIA II

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

S.No	Cos	K - Level	MOQs		Short Answers		Section C (Either / or	Section D (Open Choice)
			No. of Questions	K – Level	No. of Question	K - Level		

							Choice)	
1	CO1	Up to K2	2	K1&K2	1	K2	2(K2&K2)	1(K2)
2	CO2	Up to K3	2	K1&K2	1	K2	2(K3&K3)	1(K3)
3	CO3	Up to K3	2	K1&K2	1	K2	2(K3&K3)	1(K3)
4	CO4	Up to K3	2	K1&K2	1	K2	2(K3&K3)	1(K3)
5	CO5	Up to K4	2	K1&K2	1	K2	2(K3&K3)	1(K4)
No. of Questions to be Asked			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30
(Figures in parenthesis denotes, questions should be asked with the given K level)								

Distribution of Marks with K Level							
K Level	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/ or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	-	-	-	5	4.17	33.34
K2	5	10	10	10	35	29.17	
K3	-	-	40	30	70	58.33	58.33
K4	-	-	-	10	10	8.33	8.33
Marks	10	10	50	50	120	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.							

Summative Examinations - Question Paper – Format

Section A (Multiple Choice Questions)			
Answer All Questions			(10x1=10 marks)
Q.No	CO	K Level	Questions
1	CO1	K1	
2	CO1	K2	
3	CO2	K1	
4	CO2	K2	
5	CO3	K1	
6	CO3	K2	
7	CO4	K1	

8	CO4	K2	
9	CO5	K1	
10	CO5	K2	

Section B (Short Answers)

Answer All Questions

(5x2=10 marks)

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

Section C (Either/Or Type)

Answer All Questions

(5 x 5 = 25 marks)

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

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

Section D (Open Choice)

Answer Any Three questions

(3x10=30 marks)

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