

M.COM

Syllabus

Program Code: PCO

2024 - Onwards



MANNAR THIRUMALAI NAICKER COLLEGE

(AUTONOMOUS)

Re-accredited with “A” Grade by NAAC

PASUMALAI, MADURAI – 625 004

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

(For the students admitted from the academic year 2024-2025 onwards)

Course Code	Title of the Course	Hrs	Credits	Maximum Marks		
				Int	Ext	Total
FIRST SEMESTER						
Part – III	Core courses					
24PCOCC11	BUSINESS FINANCE	6	5	25	75	100
24PCOCC12	DIGITAL MARKETING	6	5	25	75	100
24PCOCC13	BANKING AND INSURANCE	6	4	25	75	100
Part – III	Elective courses					
24PCOEC11	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	6	3	25	75	100
24PCOEC12	STRATEGIC HUMAN RESOURCE MANAGEMENT	6	3	25	75	100
Total		30	20	125	375	500
SECOND SEMESTER						
Part – III	Core courses					
24PCOCC21	STRATEGIC COST MANAGEMENT	6	5	25	75	100
24PCOCC22	CORPORATE ACCOUNTING	6	5	25	75	100
24PCOCC23	SETTING UP OF BUSINESS ENTITIES	6	4	25	75	100
Part – III	Elective courses					
24PCOEC21	BUSINESS ETHICS AND CORPORATE SUSTAINABILITY	5	3	25	75	100
24PCOEC22	LOGISTICS AND SUPPLY CHAIN MANAGEMENT	5	3	25	75	100
Part – IV	Skill course					
24PCOSP21	PRACTICAL PROFESSIONAL COMPETENCY MS OFFICE 365	2	2	25	75	100
Total		30	22	150	450	600
24PCOINT1	Internship* Industrial Activity	-	-	-	-	-

*** At the end of the semester, all the students should complete their internship during the summer vacation (April - May) for which the marks with due credits will be awarded in the third semester.**

FIRST SEMESTER



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG AND RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2024-2025 and after

Course Name	BUSINESS FINANCE			
Course Code	24PCOCC11	L	P	C
Category	CORE	6	-	5
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To outline the fundamental concepts in finance➤ To estimate and evaluate risk in investment proposals➤ To evaluate leasing as a source of finance and determine the sources of startup financing➤ To examine cash and inventory management techniques➤ To appraise capital budgeting techniques for MNCs				
UNIT - I Introduction to Business Finance and Time Value of Money				18
Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding– Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems.				
UNIT - II Risk Management				18
Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to minimize Risk (Single Asset and Portfolio) – Methods of Risk Management–Hedging currency risk.				
UNIT - III Startup Financing and Leasing				18
Startup Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages of Leasing – Financial evaluation from the perspective of Lessor and Lessee.				
UNIT - IV Cash, Receivable and Inventory Management				18
Cash Management: Meaning, Objectives and Importance – Cash Cycle – Minimum Operating Cash – Safety level of cash – Optimum cash balance - Receivable Management: Meaning – Credit policy – Controlling receivables: Debt collection period, Ageing schedule, Factoring – Evaluating investment in accounts receivable - Inventory Management: Meaning and Objectives – EOQ with price breaks – ABC Analysis				
UNIT - V Multi National Capital Budgeting				18
Multi National Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered– International sources of finance – Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return – Capital rationing -Techniques of Risk analysis in Capital Budgeting.				
Total Lecture Hours				90
Theory – 40% Problem – 60%				

BOOKS FOR STUDY:

- Maheshwari S.N., (2019), “Financial Management Principles and Practices”, 15th Edition, Sultan Chand & Sons, New Delhi.
- Khan M.Y & Jain P.K, (2011), “Financial Management: Text, Problems and Cases”, 8th Edition, McGraw Hill Education, New Delhi.
- Prasanna Chandra, (2019), “Financial Management, Theory and Practice”, 10th Edition, McGraw Hill Education, New Delhi.
- Apte P.G, (2020), “International Financial Management” 8th Edition, Tata McGraw Hill, New Delhi.

BOOKS FOR REFERENCES:

- Pandey I. M., (2021), “Financial Management”, 12th Edition, Pearson India Education Services Pvt. Ltd, Noida.
- Kulkarni P. V. & Satyaprasad B. G., (2015), “Financial Management”, 14th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
- Rustagi R. P., (2022), “Financial Management, Theory, Concept, Problems”, 6th Edition, Taxman Publications Pvt. Ltd, New Delhi.
- Arokiamary Geetha Rufus, Ramani N. & Others, (2017), “Financial Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

WEB RESOURCES:

- ❖ <https://resource.cdn.icai.org/66674bos53808-cp8.pdf>
- ❖ <https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf>
- ❖ <https://resource.cdn.icai.org/66592bos53773-cp4u5.pdf>
- ❖ <https://resource.cdn.icai.org/65599bos52876parta-cp16.pdf>

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

COURSE OUTCOMES:		K LEVEL
After studying this course, the students will be able to:		
CO1	Explain the important finance concepts	K1 to K5
CO2	Estimate risk and determine its impact on return	K1 to K5
CO3	Examine leasing and other sources of finance for startups	K1 to K5
CO4	Summarise cash receivable and inventory management techniques	K1 to K5
CO5	Evaluate techniques of long term investment decision incorporating risk factor	K1 to K5

MAPPING WITH PROGRAM OUTCOMES:

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

S -STRONG

M – MEDIUM

L – LOW

CO / PO MAPPING:

COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	2	2	2		
CO 2	3	3	3		
CO 3	3	2	2		
CO 4	2	2	2		
CO 5	3	3	3		
WEITAGE	13	12	12		
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	2.6	2.4	2.4		

LESSON PLAN:

UNIT	BUSINESS FINANCE	HRS	PEDAGOGY
I	Introduction to Business Finance and Time vale of money	18	Chalk and talk, Power Point Presentation, Video Lectures
II	Risk Management	18	Chalk and talk, Power Point Presentation, Video Lectures
III	Startup Financing and Leasing	18	Chalk and talk, Power Point Presentation, Video Lectures
IV	Cash, Receivable and Inventory Management	18	Chalk and talk, Power Point Presentation, Video Lectures
V	Multi National Capital Budgeting	18	Chalk and talk, Power Point Presentation, Video Lectures, seminar and assignment

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

Internal	Cos	K Level	Section A		Section B Either or Choice	Section C Either or Choice
			MCQs			
			No. of Questions	K - Level		
CI	CO1	K1 – K5	2	K1,K2	2(K2, K2)	2(K4, K4)
AI	CO2	K1 – K5	2	K1,K2	2(K3, K3)	2(K5, K5)
CI	CO3	K1 – K5	2	K1,K2	2(K2, K2)	2(K4, K4)
AII	CO4	K1 – K5	2	K1,K2	2(K3, K3)	2(K5, K5)
Question Pattern CIA I & II		No. of Questions to be asked	4		4	4
		No. of Questions to be answered	4		2	2
		Marks for each question	1		5	8
		Total Marks for each section	4		10	16

Distribution of Marks with K Level CIA I & CIA II

	K Level	Section A (Multiple Choice Questions)	Section B (Either / Or Choice)	Section C (Either / Or Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
	K1	2			2	3.57	25
	K2	2	10		12	21.43	
CIA I	K3		10		10	17.86	18
	K4			16	16	28.57	29
	K5			16	16	28.57	29
	Marks	4	20	32	56	100.00	100
	K1	2			2	3.57	25
CIA II	K2	2	10		12	21.43	
	K3		10		10	17.86	18
	K4			16	16	28.57	29
	K5			16	16	28.57	29
	Marks	4	20	32	56	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)						
S. No	COs	K - Level	Section A (MCQs)		Section B (Either / or Choice) With K - LEVEL	Section C (Either / or Choice) With K - LEVEL
			No. of Questions	K – Level		
1	CO1	K1 – K5	2	K1, K2	2 (K3, K3)	2 (K5, K5)
2	CO2	K1 – K5	2	K1, K2	2 (K2,K2)	2 (K3,K3)
3	CO3	K1 – K5	2	K1, K2	2 (K3,K3)	2 (K3,K3)
4	CO4	K1 – K5	2	K1, K2	2 (K3,K3)	2 (K4,K4)
5	CO5	K1 – K5	2	K1, K2	2 (K4,K4)	2 (K3,K3)
No. of Questions to be Asked			10		10	10
No. of Questions to be answered			10		5	5
Marks for each question			1		5	8
Total Marks for each section			10		25	40
(Figures in parenthesis denotes, questions should be asked with the given K level)						

Distribution of Marks with K Level						
K Level	Section A (Multiple Choice Questions)	Section B (Either or Choice)	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5			5	3.37	3
K2	5	10		15	10.13	10
K3		30	40	70	47.29	47
K4		10	32	42	28.37	28
K5			16	16	10.81	11
Marks	10	50	80	148	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						

Summative Examinations - Question Paper – Format

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

Answer ALL the questions				PART – B	(5 x 5 = 25 Marks)
11. a)	Unit - I	CO1	K3		
OR					
11. b)	Unit - I	CO1	K3		
12. a)	Unit - II	CO2	K2		
OR					
12. b)	Unit - II	CO2	K2		
13. a)	Unit - III	CO3	K3		
OR					
13. b)	Unit - III	CO3	K3		
14. a)	Unit - IV	CO4	K3		
OR					
14. b)	Unit - IV	CO4	K3		
15. a)	Unit - V	CO5	K4		
OR					
15. b)	Unit - V	CO5	K4		

Answer ALL the questions				PART – C	(5 x 8 = 40 Marks)
16. a)	Unit - I	CO1	K5		
OR					
16. b)	Unit - I	CO1	K5		
17. a)	Unit - II	CO2	K3		
OR					
17. b)	Unit - II	CO2	K3		
18. a)	Unit - III	CO3	K3		
OR					
18. b)	Unit - III	CO3	K3		
19. a)	Unit - IV	CO4	K4		
OR					
19. b)	Unit - IV	CO4	K4		
20. a)	Unit - V	CO5	K3		
OR					
20. b)	Unit - V	CO5	K3		



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG AND RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2024-2025 and after

Course Name	DIGITAL MARKETING			
Course Code	24PCOCC12	L	P	C
Category	CORE	6	-	5

COURSE OBJECTIVES:

- To assess the evolution of digital marketing
- To appraise the dimensions of online marketing mix
- To infer the techniques of digital marketing
- To analyse online consumer behaviour
- To interpret data from social media and to evaluate game based marketing

UNIT - I INTRODUCTION TO DIGITAL MARKETING 18

Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and challenges – Factors for success of digital marketing – Emerging trends and concepts, Big Data and IOT, Segments based digital marketing, Hyper local marketing - Opportunities for digital marketing professionals.

UNIT - II ONLINE MARKETING MIX 18

Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix decisions – Digitization and implication on online marketing mix decisions.

UNIT - III DIGITAL MEDIA CHANNELS 18

Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Social media and viral marketing – Online campaign management using – Facebook, Twitter, Instagram, Snapchat, Pinterest – Metaverse marketing -Advantages and disadvantages of digital media channels – Metaverse marketing.

UNIT - IV ONLINE CONSUMER BEHAVIOR 18

Online consumer behavior – Cultural implications of key website characteristics – Dynamics of online Consumer visit – Models of website visits – Web and consumer decision making process – Data base marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM.

UNIT - V ANALYTICS AND GAMIFICATION 18

Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics - Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media – Gamification and game based marketing – Benefits – Consumer motivation for playing online games.

Total Lecture Hours	90
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BOOKS FOR STUDY:

- Puneet Singh Bhatia, (2019) “Fundamentals of Digital Marketing”, 2nd Edition, Pearson Education Pvt Ltd, Noida.
- Dave Chaffey, Fiona Ellis-Chadwick (2019) “Digital Marketing”, Pearson Education Pvt Ltd, Noida.
- Chuck Hemann & Ken Burbary (2019) “Digital Marketing Analytics”, Pearson Education Pvt Ltd, Noida.
- Seema Gupta, (2022) “Digital Marketing” 3rd Edition, McGraw Hill Publications Noida.
- Kailash Chandra Upadhyay, (2021) “Digital Marketing: Complete Digital Marketing Tutorial”, Notion Press, Chennai.
- Michael Branding, (2021) “Digital Marketing”, Empire Publications India Private Ltd, New Delhi.

BOOKS FOR REFERENCES:

- Vandana Ahuja, (2016) “Digital Marketing”, Oxford University Press. London.
- Ryan Deiss & Russ Henneberry, (2017) “Digital Marketing”, John Wiley and Sons Inc. Hoboken.
- Alan Charlesworth, (2014), “Digital Marketing - A Practical Approach”, Routledge, London.
- Simon Kingsnorth, Digital Marketing Strategy, (2022) “An Integrated approach to Online Marketing”, Kogan Page Ltd. United Kingdom.
- Maity Moutusy, (2022) “Digital Marketing” 2nd Edition, Oxford University Press, London.

WEB RESOURCES:

- ❖ <https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf>
- ❖ <https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning>
- ❖ <https://journals.ala.org/index.php/ltr/article/download/6143/7938>

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

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

COURSE OUTCOMES:		K LEVEL
After studying this course, the students will be able to:		
CO1	Explain the dynamics of digital marketing	K1 to K5
CO2	Examine online marketing mix	K1 to K5
CO3	Compare digital media channels	K1 to K5
CO4	Explain online consumer behavior	K1 to K5
CO5	Analyse social media data	K1 to K5

MAPPING WITH PROGRAM OUTCOMES:

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

S- STRONG

M – MEDIUM

L - LOW

CO / PO MAPPING:

COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	3	3		
CO 2	3	3	3		
CO 3	3	3	2		
CO 4	3	3	3		
CO 5	3	3	2		
WEITAGE	15	15	13		
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	3.0	3.0	2.6		

LESSON PLAN:

UNIT	DIGITAL MARKETING	HRS	PEDAGOGY
I	Introduction to Business Finance and Time vale of money	18	Chalk and talk, Power Point Presentation, Video Lectures
II	Risk Management	18	Chalk and talk, Power Point Presentation, Video Lectures
III	Startup Financing and Leasing	18	Chalk and talk, Power Point Presentation, Video Lectures
IV	Cash, Receivable and Inventory Management	18	Chalk and talk, Power Point Presentation, Video Lectures
V	Multi National Capital Budgeting	18	Seminar, Assignment, Chalk and talk, Power Point Presentation, Video Lectures

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

Internal	Cos	K Level	Section A		Section B Either or Choice	Section C Either or Choice
			MCQs			
			No. of Questions	K - Level		
CI	CO1	K1 – K5	2	K1,K2	2(K2, K2)	2(K3, K3)
AI	CO2	K1 – K5	2	K1,K2	2(K3, K3)	2(K5, K5)
CI	CO3	K1 – K5	2	K1,K2	2(K2, K2)	2(K4, K4)
AII	CO4	K1 – K5	2	K1,K2	2(K4, K4)	2(K5, K5)
Question Pattern CIA I & II		No. of Questions to be asked	4		4	4
		No. of Questions to be answered	4		2	2
		Marks for each question	1		5	8
		Total Marks for each section	4		10	16

Distribution of Marks with K Level CIA I & CIA II

	K Level	Section A (Multiple Choice Questions)	Section B (Either / Or Choice)	Section C (Either / Or Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	2			2	3.57	25
	K2	2	10		12	21.43	
	K3		10	16	26	46.43	46
	K4	0			0	0.00	0
	K5			16	16	28.57	29
	Marks	4	20	32	56	100.00	100
CIA II	K1	2			2	3.57	25
	K2	2	10		12	21.43	
	K3				0	0.00	0
	K4		10	16	26	46.43	46
	K5			16	16	28.57	29
	Marks	4	20	32	56	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)						
S. No	COs	K - Level	Section A (MCQs)		Section B (Either / or Choice) With K - LEVEL	Section C (Either / or Choice) With K - LEVEL
			No. of Questions	K – Level		
1	CO1	K1 – K5	2	K1, K2	2 (K3, K3)	2 (K5, K5)
2	CO2	K1 – K5	2	K1, K2	2 (K2,K2)	2 (K4,K4)
3	CO3	K1 – K5	2	K1, K2	2 (K4,K4)	2 (K4,K4)
4	CO4	K1 – K5	2	K1, K2	2 (K3,K3)	2 (K4,K4)
5	CO5	K1 – K5	2	K1, K2	2 (K5,K5)	2 (K3,K3)
No. of Questions to be Asked			10		10	10
No. of Questions to be answered			10		5	5
Marks for each question			1		5	8
Total Marks for each section			10		25	40
(Figures in parenthesis denotes, questions should be asked with the given K level)						

Distribution of Marks with K Level						
K Level	Section A	Section B (Either or Choice)	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %
	(Multiple Choice Questions)					
K1	5			5	3.57	4
K2	5	10		15	10.71	11
K3		20	16	36	25.71	26
K4		10	48	58	41.43	41
K5		10	16	26	18.57	19
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						

Summative Examinations - Question Paper – Format

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

Answer ALL the questions				PART – B	(5 x 5 = 25 Marks)
11. a)	Unit - I	CO1	K3		
OR					
11. b)	Unit - I	CO1	K3		
12. a)	Unit - II	CO2	K2		
OR					
12. b)	Unit - II	CO2	K2		
13. a)	Unit - III	CO3	K4		
OR					
13. b)	Unit - III	CO3	K4		
14. a)	Unit - IV	CO4	K3		
OR					
14. b)	Unit - IV	CO4	K3		
15. a)	Unit - V	CO5	K5		
OR					
15. b)	Unit - V	CO5	K5		

Answer ALL the questions				PART – C	(5 x 8 = 40 Marks)
16. a)	Unit - I	CO1	K5		
OR					
16. b)	Unit - I	CO1	K5		
17. a)	Unit - II	CO2	K4		
OR					
17. b)	Unit - II	CO2	K4		
18. a)	Unit - III	CO3	K4		
OR					
18. b)	Unit - III	CO3	K4		
19. a)	Unit - IV	CO4	K4		
OR					
19. b)	Unit - IV	CO4	K4		
20. a)	Unit - V	CO5	K3		
OR					
20. b)	Unit - V	CO5	K3		



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG AND RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2024-2025 and after

Course Name	BANKING AND INSURANCE			
Course Code	24PCOCC13	L	P	C
Category	CORE	6	-	4
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To understand the evolution of new era banking➤ To explore the digital banking techniques➤ To analyse the role of insurance sector➤ To evaluate the mechanism of customer service in insurance and the relevant regulations➤ To analyse risk and its impact in banking and insurance industry				
UNIT - I Introduction to Banking				18
Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking – Electronic Payment Systems–Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS –VSAT–SFMS–SWIFT.				
UNIT - II Contemporary Developments in Banking				18
Distributed Ledger Technology –Block chain: Meaning - Structure of Block Chain - Types of Block Chain - Differences between DLT and Block chain - Benefits of Block chain and DLT - Unlocking the potential of Block chain–Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking reimagined with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.				
UNIT - III Indian Insurance Market				18
History of Insurance in India – Definition and Functions of Insurance–Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation Insurance organization structure. Insurance Intermediaries: Insurance Broker – Insurance Agent-Surveyors and Loss Assessors-Third Party Administrators (Health Services) – Procedures-Code of Conduct.				
UNIT - IV Customer Services in Insurance				18
Customer Service in Insurance – Quality of Service-Role of Insurance Agents in Customer Service-Agent’s Communication and Customer Service –Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Sector –Integrated Grievance Management System- Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines.				
UNIT - V Risk Management				18
Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.				
Total Lecture Hours				90

BOOKS FOR STUDY:

- Indian Institute of Banking and Finance (2021), “Principles & Practices of Banking”, 5th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
- Mishra M N & Mishra S B, (2016), “Insurance Principles and Practice”, 22nd Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.
- Emmett, Vaughan, Therese Vaughan M., (2013), “Fundamentals of Risk and Insurance”, 11th Edition, Wiley & Sons, New Jersey, USA.
- Theo Lynn , John G. Mooney, Pierangelo Rosati, Mark Cummins (2018), Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, NewYork (US)

BOOKS FOR REFERENCES:

- SundharamKPM & Varshney P. N., (2020), “Banking Theory, Law and Practice”, 20th Edition, Sultan Chand & Sons, New Delhi.
- Gordon & Natarajan, (2022), “Banking Theory, Law and Practice”, 9th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
- Gupta P. K. (2021), “Insurance and Risk Management” 6th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
- Susanne Chishti., & Janos Barberis(2016), The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries. John Wiley & Sons.

WEB RESOURCES:

- ❖ <https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology/>
- ❖ [https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20\(R18A0534\)%20NOTES%20Final%20PDF.pdf](https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf)
- ❖ https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

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

COURSE OUTCOMES:										K LEVEL
After studying this course, the students will be able to:										
CO1	Relate the transformation in banking from traditional to new age									K1 to K5
CO2	Apply modern techniques of digital banking									K1 to K5
CO3	Evaluate the role of insurance sector									K1 to K5
CO4	Examine the regulatory mechanism									K1 to K5
CO5	Assess risk mitigation strategies									K1 to K5
MAPPING WITH PROGRAM OUTCOMES:										
CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	2	1	3	3	3				
CO2	3	3	3	3	3	3				
CO3	2	2	1	2	2	2				
CO4	3	2	2	1	2	2				
CO5	3	3	1	3	3	3				
S- STRONG			M – MEDIUM				L - LOW			
CO / PO MAPPING:										
COS	PSO1	PSO2	PSO3	PSO4	PSO5					
CO 1	3	3	3							
CO 2	3	3	3							
CO 3	2	3	2							
CO 4	2	3	2							
CO 5	3	3	3							
WEITAGE	13	15	13							
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	2.6	3.0	2.6							

LESSON PLAN:

UNIT	BANKING AND INSURANCE	HRS	PEDAGOGY
I	Introduction to Banking	18	Chalk and talk, Power Point Presentation, Video Lectures
II	Contemporary Developments in Banking	18	Chalk and talk, Power Point Presentation, Video Lectures
III	Indian Insurance Market	18	Chalk and talk, Power Point Presentation, Video Lectures
IV	Customer Services in Insurance	18	Chalk and talk, Power Point Presentation, Video Lectures
V	Risk Management	18	Chalk and talk, Power Point Presentation, Video Lectures, seminar and assignment

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

Internal	Cos	K Level	Section A		Section B Either or Choice	Section C Either or Choice
			MCQs			
			No. of Questions	K - Level		
CI	CO1	K1 – K5	2	K1,K2	2(K2, K2)	2(K4, K4)
AI	CO2	K1 – K5	2	K1,K2	2(K5, K5)	2(K5, K5)
CI	CO3	K1 – K5	2	K1,K2	2(K3, K3)	2(K3, K3)
AII	CO4	K1 – K5	2	K1,K2	2(K4, K4)	2(K5, K5)
Question Pattern CIA I & II		No. of Questions to be asked	4		4	4
		No. of Questions to be answered	4		2	2
		Marks for each question	1		5	8
		Total Marks for each section	4		10	16

Distribution of Marks with K Level CIA I & CIA II

	K Level	Section A (Multiple Choice Questions)	Section B (Either / Or Choice)	Section C (Either / Or Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	2			2	3.57	25
	K2	2	10		12	21.43	
	K3				0	0.00	0
	K4			16	16	28.57	29
	K5		10	16	26	46.43	46
	Marks	4	20	32	56	100.00	100
CIA II	K1	2			2	3.57	7
	K2	2			2	3.57	
	K3		10	16	26	46.43	46
	K4		10		10	17.86	18
	K5			16	16	28.57	29
	Marks	4	20	32	56	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)						
S. No	COs	K - Level	Section A (MCQs)		Section B (Either / or Choice) With K - LEVEL	Section C (Either / or Choice) With K - LEVEL
			No. of Questions	K – Level		
1	CO1	K1 – K5	2	K1, K2	2 (K3, K3)	2 (K5, K5)
2	CO2	K1 – K5	2	K1, K2	2 (K4,K4)	2 (K3,K3)
3	CO3	K1 – K5	2	K1, K2	2 (K4,K4)	2 (K4,K4)
4	CO4	K1 – K5	2	K1, K2	2 (K3,K3)	2 (K5,K5)
5	CO5	K1 – K5	2	K1, K2	2 (K4,K4)	2 (K3,K3)
No. of Questions to be Asked			10		10	10
No. of Questions to be answered			10		5	5
Marks for each question			1		5	8
Total Marks for each section			10		25	40
(Figures in parenthesis denotes, questions should be asked with the given K level)						

Distribution of Marks with K Level						
K Level	Section A	Section B (Either or Choice)	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %
	(Multiple Choice Questions)					
K1	5			5	3.57	4
K2	5			5	3.57	4
K3		20	32	52	37.14	37
K4		30	16	46	32.86	33
K5			32	32	22.86	23
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						

Summative Examinations - Question Paper – Format

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

Answer ALL the questions				PART – B	(5 x 5 = 25 Marks)
11. a)	Unit - I	CO1	K3		
OR					
11. b)	Unit - I	CO1	K3		
12. a)	Unit - II	CO2	K4		
OR					
12. b)	Unit - II	CO2	K4		
13. a)	Unit - III	CO3	K4		
OR					
13. b)	Unit - III	CO3	K4		
14. a)	Unit - IV	CO4	K3		
OR					
14. b)	Unit - IV	CO4	K3		
15. a)	Unit - V	CO5	K4		
OR					
15. b)	Unit - V	CO5	K4		

Answer ALL the questions				PART – C	(5 x 8 = 40 Marks)
16. a)	Unit - I	CO1	K5		
OR					
16. b)	Unit - I	CO1	K5		
17. a)	Unit - II	CO2	K3		
OR					
17. b)	Unit - II	CO2	K3		
18. a)	Unit - III	CO3	K4		
OR					
18. b)	Unit - III	CO3	K4		
19. a)	Unit - IV	CO4	K5		
OR					
19. b)	Unit - IV	CO4	K5		
20. a)	Unit - V	CO5	K3		
OR					
20. b)	Unit - V	CO5	K3		



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG AND RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2024-2025 and after

Course Name	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT			
Course Code	24PCOEC11	L	P	C
Category	ELECTIVE	6	-	3
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To become familiar with various Investment avenues and Portfolio Construction.➤ To understand the Equity Shares, Preference Shares and Bonds valuation models.➤ To learn about long-term and short-term investment analysis tools.➤ To analyse with Portfolio theories.➤ To gain knowledge in Portfolio performance methods.				
UNIT - I	Investment and Portfolio Management			18
Investment – Meaning – Nature and scope of Investment – Investment vs Speculation – Type of Investors – Investment Avenues – Factors influencing the investment choice – Portfolio Management: Meaning and significance, Active Vs. Passive portfolio management - Strategic Vs. Tactical asset allocation - Factors Affecting Investment Decisions in Portfolio Management.				
UNIT - II	Valuation of Securities			18
Bond: Introduction – Reasons for issuing Bonds –Features of Bond – Types of Bonds – Determinants of bond safety –Bond Prices, Yields and Interest Rates –Measuring Price Volatility of Bonds–Macaulay Duration and Modified Duration - Preference Shares: Introduction – Features of Preference Shares – Preference Shares Yield – Holding Period Return – Yield to Call –Concept of Present Value – Equity Share Valuation Models.				
UNIT - III	Fundamental Analysis and Technical Analysis			18
Fundamental Analysis: Objectives – Economic Analysis, Industry Analysis, Company Analysis –Technical Analysis: Meaning– Assumptions – Pros and cons of technical analysis–Differences between fundamental analysis and technical analysis – Dow Theory – Types of Charts – Chart Patterns – Trend Analysis – Support Line and Resistance Line – Volume Analysis – Indicators and Oscillators – Simple Moving Average – Exponential Moving Average – Relative Strength Index – Bollinger Band – Elliott Wave Theory.				
UNIT - IV	Customer Services in Insurance			18
Efficient Market Hypothesis – Markowitz Model, Arbitrage Pricing Theory – Sharpe’s Single index portfolio selection method – Capital Asset Pricing Model (CAPM).				
UNIT - V	Portfolio Performance Evaluation			18
Portfolio Performance Evaluation – Meaning - Need for Evaluation - Methods of calculating Portfolio return - Sharpe’s Ratio - Treynor’s Ratio - Jensen’s Differential Returns - Portfolio Revision - Need for Portfolio Revision - Formula Plans.				
Total Lecture Hours				90

BOOKS FOR STUDY:

- Prasanna Chandra (2021), “Investment Analysis and Portfolio Management”, 6th Edition, McGraw Hill, Noida, UP
- Rustagi RP (2022), “Investment Analysis and Portfolio Management”, 5th Edition, Sultan Chand & Sons, New Delhi
- Bhalla V.K. (2019), “Investment Management”, 19th Edition, S. Chand & Co. Ltd., New Delhi

BOOKS FOR REFERENCES:

- Donald E. Fischer, Ronald J. Jordan, Ashwini. K. Pradhan (2018), “Security Analysis Portfolio Management”, 7th Edition, Pearson Publication Pvt. Ltd., India, Noida
- Avadhani V.A. (2016), “Securities Analysis and Portfolio Management”, 12th Edition, Himalaya Publishing House, Mumbai
- Ranganathan M. and Madhumathi R (2012), “Security Analysis and Portfolio Management”, 2nd Edition., Pearson Education India Pvt Ltd, Noida
- Punithavathy Pandian (2019), “Securities Analysis and Portfolio Management”, Himalaya Publishing House, Mumbai
- Subrata Mukherjee (2021), “Security Analysis and Portfolio Management”, S.Chand & Co. Ltd, New Delhi

WEB RESOURCES:

- ❖ https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_SAP_M_Lecture_Notes.pdf
- ❖ <https://www.studocu.com/in/document/galgotias-university/equity-portfolio-management/portfolio-management-lecture-notes-1-10/17701348>
- ❖ <https://www.educba.com/fundamental-analysis-vs-technical-analysis>

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

COURSE OUTCOMES:		K LEVEL
After studying this course, the students will be able to:		
CO1	Examine investment options and structure a portfolio	K1 to K5
CO2	Assess the value of Equity Shares, Preference Shares and Bonds	K1 to K5
CO3	Examine stock performance through fundamental and technical analysis	K1 to K5
CO4	Examine the various Portfolio Theories.	K1 to K5
CO5	Evaluate the portfolio performance.	K1 to K5

MAPPING WITH PROGRAM OUTCOMES:

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

S- STRONG **M – MEDIUM** **L - LOW**

CO / PO MAPPING:

COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	2	2	3		
CO 2	2	3	2		
CO 3	2	3	2		
CO 4	2	3	2		
CO 5	2	3	2		
WEITAGE	10	14	11		
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	2.0	2.8	2.2		

LESSON PLAN:

UNIT	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	HRS	PEDAGOGY
I	Investment and Portfolio Management	18	Chalk and talk, Power Point Presentation, Video Lectures
II	Valuation of Securities	18	Chalk and talk, Power Point Presentation, Video Lectures

III	Fundamental Analysis and Technical Analysis	18	Chalk and talk, Power Point Presentation, Video Lectures
IV	Efficient Market Hypothesis	18	Chalk and talk, Power Point Presentation, Video Lectures
V	Portfolio Performance Evaluation	18	Chalk and talk, Power Point Presentation, Video Lectures, seminar and assignment

Learning Outcome Based Education & Assessment (LOBE) Formative Examination - Blue Print Articulation Mapping – K Levels with Course Outcomes (COs)						
Internal	Cos	K Level	Section A		Section B Either or Choice	Section C Either or Choice
			MCQs			
			No. of Questions	K - Level		
CI	CO1	K1 – K5	2	K1,K2	2(K2, K2)	2(K4, K4)
AI	CO2	K1 – K5	2	K1,K2	2(K3, K3)	2(K5, K5)
CI	CO3	K1 – K5	2	K1,K2	2(K2, K2)	2(K4, K4)
AII	CO4	K1 – K5	2	K1,K2	2(K3, K3)	2(K5, K5)
Question Pattern CIA I & II		No. of Questions to be asked	4		4	4
		No. of Questions to be answered	4		2	2
		Marks for each question	1		5	8
		Total Marks for each section	4		10	16

Distribution of Marks with K Level CIA I & CIA II

	K Level	Section A (Multiple Choice Questions)	Section B (Either / Or Choice)	Section C (Either / Or Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	2			2	3.57	25
	K2	2	10		12	21.43	
	K3		10		10	17.86	18
	K4			16	16	28.57	29
	K5			16	16	28.57	29
	Marks	4	20	32	56	100.00	100
CIA II	K1	2			2	3.57	25
	K2	2	10		12	21.43	
	K3		10		10	17.86	18
	K4			16	16	28.57	29
	K5			16	16	28.57	29
	Marks	4	20	32	56	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)						
S. No	COs	K - Level	Section A (MCQs)		Section B (Either / or Choice) With K - LEVEL	Section C (Either / or Choice) With K - LEVEL
			No. of Questions	K – Level		
1	CO1	K1 – K5	2	K1, K2	2 (K3, K3)	2 (K5, K5)
2	CO2	K1 – K5	2	K1, K2	2 (K2,K2)	2 (K3,K3)
3	CO3	K1 – K5	2	K1, K2	2 (K4,K4)	2 (K4,K4)
4	CO4	K1 – K5	2	K1, K2	2 (K3,K3)	2 (K5,K5)
5	CO5	K1 – K5	2	K1, K2	2 (K4,K4)	2 (K3,K3)
No. of Questions to be Asked			10		10	10
No. of Questions to be answered			10		5	5
Marks for each question			1		5	8
Total Marks for each section			10		25	40
(Figures in parenthesis denotes, questions should be asked with the given K level)						

Distribution of Marks with K Level						
K Level	Section A (Multiple Choice Questions)	Section B (Either or Choice)	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5			5	3.57	4
K2	5	10		15	10.71	11
K3		20	32	52	37.14	37
K4		20	16	36	25.71	26
K5			32	32	22.86	23
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						

Summative Examinations - Question Paper – Format

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

Answer ALL the questions				PART – B	(5 x 5 = 25 Marks)
11. a)	Unit - I	CO1	K3		
OR					
11. b)	Unit - I	CO1	K3		
12. a)	Unit - II	CO2	K2		
OR					
12. b)	Unit - II	CO2	K2		
13. a)	Unit - III	CO3	K4		
OR					
13. b)	Unit - III	CO3	K4		
14. a)	Unit - IV	CO4	K3		
OR					
14. b)	Unit - IV	CO4	K3		
15. a)	Unit - V	CO5	K4		
OR					
15. b)	Unit - V	CO5	K4		

Answer ALL the questions				PART – C	(5 x 8 = 40 Marks)
16. a)	Unit - I	CO1	K5		
OR					
16. b)	Unit - I	CO1	K5		
17. a)	Unit - II	CO2	K3		
OR					
17. b)	Unit - II	CO2	K3		
18. a)	Unit - III	CO3	K4		
OR					
18. b)	Unit - III	CO3	K4		
19. a)	Unit - IV	CO4	K5		
OR					
19. b)	Unit - IV	CO4	K5		
20. a)	Unit - V	CO5	K3		
OR					
20. b)	Unit - V	CO5	K3		



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG & RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2024-2025 and after

Course Name	STRATEGIC HUMAN RESOURCE MANAGEMENT			
Course Code	24PCOEC12	L	P	C
Category	ELECTIVE	6	-	3
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To appreciate the importance of HRM as a field of study and as a central management function.➤ To understand the implication of HRM on Government regulations and corporate decisions.➤ To analyse the key elements of the HR functions.➤ To gain knowledge about the elements key concepts and terminology of HRM➤ To apply the principles and techniques of HRM to the discussion of major personnel issues in case studies.				
UNIT - I	Introduction to SHRM			18
SHRM- Meaning, Features, Evolution, Objectives, Advantages, Barriers to SHRM, SHRM v/s Traditional HRM, Steps in SHRM, Roles in SHRM: Top Management, Front-line Management, HR - Changing Role of HR Professionals.				
UNIT - II	Models of SHRM			18
Models of SHRM – High Performance Working Model, High Commitment Management Model, High Involvement Management Model - HR Environment – Environmental trends and HR Challenges -Linking SHRM and Business Performance.				
UNIT - III	Strategic Planning and Compensation			18
Resourcing Strategy: Meaning and Objectives - Strategic HR Planning: Meaning, Advantages, Interaction between Strategic Planning and HRP, Managing HR Surplus and Shortages, Strategic Recruitment and Selection: Meaning and Need - Strategic Human Resource Development: Meaning, Advantages and Process - Strategic Compensation as a Competitive Advantage - Rewards Strategies: Meaning, Importance - Employee Relations Strategy, Retention Strategies, Strategies for Enhancing Employee Work Performance.				
UNIT - IV	Human Resource Policies			18
Human Resource Policies – Meaning, Features, Purpose of HR Policies, Process of Developing HR Policies, Factors affecting HR Policies, Areas of HR Policies in Organisation, Requisites of Sound HR Policies – Recruitment, Selection, Training and Development, Performance Appraisal, Compensation, Promotion, Outsourcing, Retrenchment, Barriers to Effective Implementation of HR Policies and Ways to Overcome these Barriers.				
UNIT - V	Latest trends in Strategic HRM			18
Mentoring - Employee Engagement – Meaning, Factors Influencing Employee Engagement, Strategies for Enhancing Employee Engagement - Competency based HRM: Meaning, Types of Competencies and Benefits of Competencies for Effective Execution of HRM Functions -Human Capital Management: Meaning and Role - New Approaches to Recruitment – Employer Branding.				
Total Lecture Hours				90

BOOKS FOR STUDY:

- [Mathur, SP](#) Strategic Human Resource Management 1st Edition 2015, New Age International (P) Ltd Publishers, New Delhi.
- Catherine Truss, David Mankin & Clare Kelliher (2014), “Strategic Human Resource Management”, Oxford University Press, India.
- Anuradha Sharma and [Aradhana Khandekar](#) (2006), “Strategic Human Resource Management: An Indian Perspective”, Sage Publications Pvt. Ltd, New Delhi.

BOOKS FOR REFERENCES:

- Jean M Phillips & Stan M Gully, “Strategic staffing”, Pearson International Edition, India.
- Ananda Das Gupta (2021), “Strategic Human Resource Management - Formulating and Implementing HR Strategies for a Competitive Advantage”, Productivity Press; 1st edition, Routledge.

WEB RESOURCES:

- ❖ <https://emeritus.org/in/learn/what-is-strategic-human-resource-management-shrm/>
- ❖ <https://www.shrm.org/resourcesandtools/tools-and-samples/toolkits/pages/practicingstrategichumanresources.aspx>
- ❖ <https://www.cegid.com/en/blog/5-steps-for-developing-and-implementing-an-effective-hr-strategy-in-2021/>
- ❖ <https://www.managementstudyhq.com/hrm-evaluation-approaches>.

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

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

COURSE OUTCOMES:		K LEVEL
After studying this course, the students will be able to:		
C01	Recall the fundamentals of strategic Human Resource Management	K1 to K5
C02	Examine the conceptual frame work of strategic Human Resource Management Models	K1 to K5
C03	Apply the knowledge of various strategies in Human Resource Management in the corporate arena	K1 to K5
C04	Illustrate drafting of HR policies	K1 to K5
C05	Analyse the latest trend in the strategic Human Resource Management.	K1 to K5

MAPPING WITH PROGRAM OUTCOMES:

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

S- STRONG

M – MEDIUM

L - LOW

CO / PO MAPPING:

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

LESSON PLAN:

UNIT	STRATEGIC HUMAN RESOURCE MANAGEMENT	HRS	PEDAGOGY
I	Introduction to SHRM	18	Chalk and talk, Power Point Presentation, Video Lectures
II	Models of SHRM	18	Chalk and talk, Power Point Presentation, Video Lectures
III	Strategic Planning and Compensation	18	Chalk and talk, Power Point Presentation, Video Lectures
IV	Human Resource Policies	18	Chalk and talk, Power Point Presentation, Video Lectures

V	Latest trends in Strategic HRM	18	Chalk and talk, Power Point Presentation, Video Lectures, seminar and assignment
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Learning Outcome Based Education & Assessment (LOBE)						
Formative Examination - Blue Print						
Articulation Mapping – K Levels with Course Outcomes (COs)						
Internal	Cos	K Level	Section A		Section B Either or Choice	Section C Either or Choice
			MCQs			
			No. of Questions	K - Level		
CI	CO1	K1 – K5	2	K1,K2	2(K2, K2)	2(K3, K3)
AI	CO2	K1 – K5	2	K1,K2	2(K3, K3)	2(K5, K5)
CI	CO3	K1 – K5	2	K1,K2	2(K2, K2)	2(K3, K3)
AII	CO4	K1 – K5	2	K1,K2	2(K4, K4)	2(K5, K5)
Question Pattern CIA I & II		No. of Questions to be asked	4		4	4
		No. of Questions to be answered	4		2	2
		Marks for each question	1		5	8
		Total Marks for each section	4		10	16

Distribution of Marks with K Level CIA I & CIA II

	K Level	Section A (Multiple Choice Questions)	Section B (Either / Or Choice)	Section C (Either / Or Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	2			2	3.57	25
	K2	2	10		12	21.43	
	K3		10	16	26	46.43	46
	K4				0	0.00	0
	K5			16	16	28.57	29
	Marks	4	20	32	56	100.00	100
CIA II	K1	2			2	3.57	25
	K2	2	10		12	21.43	
	K3			16	16	28.57	29
	K4		10		10	17.86	18
	K5			16	16	28.57	29
	Marks	4	20	32	56	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

S. No	COs	K - Level	Section A (MCQs)		Section B (Either / or Choice) With K - LEVEL	Section C (Either / or Choice) With K - LEVEL
			No. of Questions	K – Level		
1	CO1	K1 – K5	2	K1, K2	2 (K3, K3)	2 (K5, K5)
2	CO2	K1 – K5	2	K1, K2	2 (K3, K3)	2 (K4, K4)
3	CO3	K1 – K5	2	K1, K2	2 (K4, K4)	2 (K4, K4)
4	CO4	K1 – K5	2	K1, K2	2 (K3, K3)	2 (K5, K5)
5	CO5	K1 – K5	2	K1, K2	2 (K5, K5)	2 (K3, K3)
No. of Questions to be Asked			10		10	10
No. of Questions to be answered			10		5	5
Marks for each question			1		5	8
Total Marks for each section			10		25	40

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

Distribution of Marks with K Level						
K Level	Section A (Multiple Choice Questions)	Section B (Either or Choice)	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5			5	3.57	4
K2	5	30		35	25.00	25
K3		10	16	26	18.57	19
K4		10	32	42	30.00	30
K5			32	32	22.86	23
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						

Summative Examinations - Question Paper – Format

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

Answer ALL the questions				PART – B	(5 x 5 = 25 Marks)
11. a)	Unit - I	CO1	K3		
OR					
11. b)	Unit - I	CO1	K3		
12. a)	Unit - II	CO2	K3		
OR					
12. b)	Unit - II	CO2	K3		
13. a)	Unit - III	CO3	K4		
OR					
13. b)	Unit - III	CO3	K4		
14. a)	Unit - IV	CO4	K3		
OR					
14. b)	Unit - IV	CO4	K3		
15. a)	Unit - V	CO5	K5		
OR					
15. b)	Unit - V	CO5	K5		

Answer ALL the questions				PART – C	(5 x 8 = 40 Marks)
16. a)	Unit - I	CO1	K5		
OR					
16. b)	Unit - I	CO1	K5		
17. a)	Unit - II	CO2	K4		
OR					
17. b)	Unit - II	CO2	K4		
18. a)	Unit - III	CO3	K4		
OR					
18. b)	Unit - III	CO3	K4		
19. a)	Unit - IV	CO4	K5		
OR					
19. b)	Unit - IV	CO4	K5		
20. a)	Unit - V	CO5	K3		
OR					
20. b)	Unit - V	CO5	K3		

SECOND SEMESTER



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG & RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2024 - 2025 and after

Course Name	STRATEGIC COST MANAGEMENT			
Course Code	24PCOCC21	L	P	C
Category	CORE	6	-	5
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To analyse the aspects of strategic and quality control management➤ To analyse and select cost control techniques➤ To apply activity based costing for decision making➤ To utilise transfer pricing methods in cost determination➤ To apply cost management techniques in various sectors				
UNIT - I	Introduction to Strategic Cost Management			18
Introduction to Strategic Cost Management (SCM) – Need for SCM – Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality –Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing.				
UNIT - II	Cost Control and Reduction			18
Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles – Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits – Learning Curve: Meaning, Learning curve ratio and applications.				
UNIT - III	Activity Based Cost Management			18
Activity Based Cost Management: Concept, Purpose, Stages, Benefits Relevance in Decision making and its Application in Budgeting – Practical problems.				
UNIT - IV	Transfer Pricing			18
Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs – Practical Problems.				
UNIT - V	Cost Management in Agriculture and IT sector			18
Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price and International Perspective –Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective.				
Total Lecture Hours				90
<i>(40% of marks must be allotted to problem solving questions. 60% of marks must be allotted to Theory questions).</i>				

BOOKS FOR STUDY:

- Ravi M Kishore (2018), “Strategic Cost Management”, 5th Edition, Taxmann Publications Pvt. Ltd, New Delhi.
- Bandgar P. K., (2017), “Strategic Cost Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
- Sexena V. K., (2020), “Strategic Cost Management and Performance Evaluation”, 1st Edition, Sultan Chand & Sons, New Delhi.

BOOKS FOR REFERENCES:

- John K Shank and Vijay Govindarajan (2008), Strategic Cost Management, Simon & Schuster; Latest edition, UK
- Jawahar Lal, (2015), “Strategic Cost Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.)
- Arora M. N., (2021), “A Text Book of Cost and Management Accounting”, 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.

WEB RESOURCES:

- ❖ <https://www.accountingtools.com/articles/strategic-cost-management.html#:~:text=Strategic%20cost%20management%20is%20the,it%20or%20have%20no%20impact.>
- ❖ <https://ca-final.in/wp-content/uploads/2018/09/Chapter-4-Cost-Management-Techniques.pdf>
- ❖ <https://resource.cdn.icai.org/66530bos53753-cp5.pdf>

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

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

COURSE OUTCOMES:										K LEVEL
After studying this course, the students will be able to:										
CO1	Explain strategic cost management and QC									K1 to K5
CO2	Choose the appropriate technique for cost control									K1 to K5
CO3	Make use of activity based costing in practice									K1 to K5
CO4	Choose transfer pricing methods to solve problems									K1 to K5
CO5	Construct cost structure for Agriculture and IT sector									K1 to K5
MAPPING WITH PROGRAM OUTCOMES:										
CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3				
CO2	3	3	2	3	3	3				
CO3	3	3	2	3	3	3				
CO4	3	3	2	3	3	3				
CO5	3	3	1	3	3	3				
S- STRONG			M – MEDIUM				L - LOW			
CO / PO MAPPING:										
COS	PSO1	PSO2	PSO3	PSO4	PSO5					
CO 1	3	3	3							
CO 2	3	3	3							
CO 3	3	3	3							
CO 4	3	2	3							
CO 5	3	3	3							
WEITAGE	15	14	15							
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	3.0	2.8	3.0							

LESSON PLAN:

UNIT	STRATEGIC COST MANAGEMENT	HRS	PEDAGOGY
I	Introduction to Strategic Cost Management	18	Chalk and talk, Power Point Presentation, Video Lectures
II	Cost Control and Reduction	18	Chalk and talk, Power Point Presentation, Video Lectures
III	Activity Based Cost Management	18	Chalk and talk, Power Point Presentation, Video Lectures
IV	Transfer Pricing	18	Chalk and talk, Power Point Presentation, Video Lectures
V	Cost Management in Agriculture and IT sector	18	Chalk and talk, Power Point Presentation, Video Lectures, seminar and assignment

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

Internal	Cos	K Level	Section A		Section B Either or Choice	Section C Either or Choice
			MCQs			
			No. of Questions	K - Level		
CI	CO1	K1 – K5	2	K1,K2	2(K3, K3)	2(K4, K4)
AI	CO2	K1 – K5	2	K1,K2	2(K4, K4)	2(K5, K5)
CI	CO3	K1 – K5	2	K1,K2	2(K2, K2)	2(K4, K4)
AII	CO4	K1 – K5	2	K1,K2	2(K3, K3)	2(K5, K5)
Question Pattern CIA I & II		No. of Questions to be asked	4		4	4
		No. of Questions to be answered	4		2	2
		Marks for each question	1		5	8
		Total Marks for each section	4		10	16

Distribution of Marks with K Level CIA I & CIA II

	K Level	Section A (Multiple Choice Questions)	Section B (Either / Or Choice)	Section C (Either / Or Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	2			2	3.57	8
	K2	2			2	3.57	
	K3		10		10	21.74	22
	K4		10	16	16	34.78	35
	K5			16	16	34.78	35
	Marks	4	20	32	56	100.00	100
CIA II	K1	2			2	3.57	25
	K2	2	10		12	21.43	
	K3		10		10	17.86	18
	K4			16	16	28.57	29
	K5			16	16	28.57	29
	Marks	4	20	32	56	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

S. No	COs	K - Level	Section A (MCQs)		Section B (Either / or Choice) With K - LEVEL	Section C (Either / or Choice) With K - LEVEL
			No. of Questions	K – Level		
1	CO1	K1 – K5	2	K1, K2	2 (K3, K3)	2 (K5, K5)
2	CO2	K1 – K5	2	K1, K2	2 (K3,K3)	2 (K4,K4)
3	CO3	K1 – K5	2	K1, K2	2 (K4,K4)	2 (K4,K4)
4	CO4	K1 – K5	2	K1, K2	2 (K3,K3)	2 (K5,K5)
5	CO5	K1 – K5	2	K1, K2	2 (K4,K4)	2 (K3,K3)
No. of Questions to be Asked			10		10	10
No. of Questions to be answered			10		5	5
Marks for each question			1		5	8
Total Marks for each section			10		25	40
(Figures in parenthesis denotes, questions should be asked with the given K level)						

Distribution of Marks with K Level

K Level	Section A (Multiple Choice Questions)	Section B (Either or Choice)	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5			5	3.57	4
K2	5			5	3.57	4
K3		30	16	46	32.86	33
K4		20	32	52	37.14	37
K5			32	32	22.86	23
Marks	10	50	80	140	100	100

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

Summative Examinations - Question Paper – Format

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

Answer ALL the questions				PART – B	(5 x 5 = 25 Marks)
11. a)	Unit - I	CO1	K3		
OR					
11. b)	Unit - I	CO1	K3		
12. a)	Unit - II	CO2	K3		
OR					
12. b)	Unit - II	CO2	K3		
13. a)	Unit - III	CO3	K4		
OR					
13. b)	Unit - III	CO3	K4		
14. a)	Unit - IV	CO4	K3		
OR					
14. b)	Unit - IV	CO4	K3		
15. a)	Unit - V	CO5	K4		
OR					
15. b)	Unit - V	CO5	K4		

Answer ALL the questions				PART – C	(5 x 8 = 40 Marks)
16. a)	Unit - I	CO1	K5		
OR					
16. b)	Unit - I	CO1	K5		
17. a)	Unit - II	CO2	K4		
OR					
17. b)	Unit - II	CO2	K4		
18. a)	Unit - III	CO3	K4		
OR					
18. b)	Unit - III	CO3	K4		
19. a)	Unit - IV	CO4	K5		
OR					
19. b)	Unit - IV	CO4	K5		
20. a)	Unit - V	CO5	K3		
OR					
20. b)	Unit - V	CO5	K3		



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG & RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2024-2025 and after

Course Name	CORPORATE ACCOUNTING			
Course Code	24PCOCC22	L	P	C
Category	CORE	6	-	5
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To understand the accounting treatment for issue of shares➤ To determine profits for fire and marine insurance➤ To prepare consolidated financial statements➤ To account for price level changes➤ To adopt financial reporting standards				
UNIT - I Issue of Shares and Final Accounts of Companies				18
Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building- Buy-back of Shares - Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration.				
UNIT - II Insurance Company Accounts				18
Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit- Valuation Balance Sheet-Final accounts of Fire, Marine and miscellaneous Insurance Companies.				
UNIT - III Consolidated financial statements				18
Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account– Minority interest – Cost of control – Capitalreserve – Inter-company holdings –Preparation of consolidated Balance Sheet.				
UNIT - IV Contemporary Accounting Methods				18
Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting				
UNIT - V Financial reporting				18
Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) – Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013, Accounting for CSR expenditure, Reporting of CSR, Presentation and disclosure in the financial statements.				
Total Lecture Hours				90
<i>(80% of marks must be allotted to problem solving questions. 20% of marks must be allotted to Theory questions).</i>				

BOOKS FOR STUDY:

- Gupta R. L. &Radhaswamy M. (2021), “Corporate Accounting – Volume I & II”, 14thEdition, Sultan Chand &Sons, New Delhi.
- Maheshwari S. N., Sharad K. Maheshwari&Suneel K. Maheshwari, (2022),“Advanced Accountancy - Volume I &II”, 11thEdition, Vikas PublishingHouse Pvt. Ltd., New Delhi.
- Jain S. P., Narang K. L., SimmiAgrawal and Monika Sehgal (2019), “AdvancedAccountancy - Corporate Accounting – Volume - II”, 22ndEdition, KalyaniPublishers, New Delhi.
- Reddy T. S. &Murthy A., (2022), “Corporate Accounting – Volume I &II”, 17th Edition, Margham Publications, Chennai.

BOOKS FOR REFERENCES:

- ArulanandamM.A&Raman K.S., (2021), “Advanced Accounting (Corporate Accounting – II)”, 8thEdition, Himalaya Publishing House Pvt Ltd, Mumbai.
- Shukla M C, Grewal T S and Gupta S C, (2022), “Advanced Accounts Volume II”, 19thEdition, Sultan Chand &Sons, New Delhi.
- Gupta R. L., (2022), “Problems and Solutions in Company Accounts”, 2ndEdition,Sultan Chand &Sons, New Delhi.

WEB RESOURCES:

- ❖ <https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf>
- ❖ <https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf>
- ❖ <https://resource.cdn.icai.org/66638bos53803-cp1.pdf>
- ❖ <http://ppup.ac.in/download/econtent/pdf/MBA%201st%20sem%20Lecture%20note%20on%20forensic%20accounting%20by%20Anjali.pdf>

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

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

COURSE OUTCOMES:	K LEVEL
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After studying this course, the students will be able to:

CO1	Determine profit and financial position by preparing financial statements of companies as per schedule III of Companies Act, 2013	K1 to K5
CO2	Apply the provisions of IRDA Regulations in the preparation of final accounts of Life Insurance and General Insurance Companies.	K1 to K5
CO3	Determine the overall profitability and financial position by preparing consolidated financial statements of holding companies in accordance with AS21.	K1 to K5
CO4	Analyse contemporary accounting methods	K1 to K5
CO5	Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility	K1 to K5

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

S- STRONG

M – MEDIUM

L - LOW

CO / PO MAPPING:					
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COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	3	3		
CO 2	2	3	3		
CO 3	3	3	3		
CO 4	3	3	3		
CO 5	3	3	3		
WEITAGE	14	15	15		
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	2.8	3.0	3.0		

LESSON PLAN:

UNIT	CORPORATE ACCOUNTING	HRS	PEDAGOGY
I	Issue of Shares and Final Accounts of Companies	18	Chalk and talk, Power Point Presentation, Video Lectures
II	Insurance Company Accounts	18	Chalk and talk, Power Point Presentation, Video Lectures
III	Consolidated financial statements	18	Chalk and talk, Power Point Presentation, Video Lectures
IV	Contemporary Accounting Methods	18	Chalk and talk, Power Point Presentation, Video Lectures
V	Financial reporting	18	Chalk and talk, Power Point Presentation, Video Lectures, seminar and assignment

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

Internal	Cos	K Level	Section A		Section B Either or Choice	Section C Either or Choice
			MCQs			
			No. of Questions	K - Level		
CI	CO1	K1 – K5	2	K1,K2	2(K2, K2)	2(K4, K4)
AI	CO2	K1 – K5	2	K1,K2	2(K3, K3)	2(K5, K5)
CI	CO3	K1 – K5	2	K1,K2	2(K2, K2)	2(K4, K4)
AII	CO4	K1 – K5	2	K1,K2	2(K3, K3)	2(K5, K5)
Question Pattern CIA I & II		No. of Questions to be asked	4		4	4
		No. of Questions to be answered	4		2	2
		Marks for each question	1		5	8
		Total Marks for each section	4		10	16

Distribution of Marks with K Level CIA I & CIA II

	K Level	Section A (Multiple Choice Questions)	Section B (Either / Or Choice)	Section C (Either / Or Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	2			2	3.57	25
	K2	2	10		12	21.43	
	K3		10		10	17.86	18
	K4			16	16	28.57	29
	K5			16	16	28.57	29
	Marks	4	20	32	56	100.00	100
CIA II	K1	2			2	3.57	25
	K2	2	10		12	21.43	
	K3		10		10	17.86	18
	K4			16	16	28.57	29
	K5			16	16	28.57	29
	Marks	4	20	32	56	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)						
S. No	COs	K - Level	Section A (MCQs)		Section B (Either / or Choice) With K - LEVEL	Section C (Either / or Choice) With K - LEVEL
			No. of Questions	K – Level		
1	CO1	K1 – K5	2	K1, K2	2 (K3, K3)	2 (K5, K5)
2	CO2	K1 – K5	2	K1, K2	2 (K2,K2)	2 (K3,K3)
3	CO3	K1 – K5	2	K1, K2	2 (K4,K4)	2 (K4,K4)
4	CO4	K1 – K5	2	K1, K2	2 (K3,K3)	2 (K5,K5)
5	CO5	K1 – K5	2	K1, K2	2 (K4,K4)	2 (K3,K3)
No. of Questions to be Asked			10		10	10
No. of Questions to be answered			10		5	5
Marks for each question			1		5	8
Total Marks for each section			10		25	40
(Figures in parenthesis denotes, questions should be asked with the given K level)						

Distribution of Marks with K Level						
K Level	Section A (Multiple Choice Questions)	Section B (Either or Choice)	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5			5	3.57	4
K2	5	10		15	10.71	11
K3		20	32	52	37.14	37
K4		20	16	36	25.71	26
K5			32	32	22.86	23
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						

Summative Examinations - Question Paper – Format

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

Answer ALL the questions				PART – B	(5 x 5 = 25 Marks)
11. a)	Unit - I	CO1	K3		
OR					
11. b)	Unit - I	CO1	K3		
12. a)	Unit - II	CO2	K2		
OR					
12. b)	Unit - II	CO2	K2		
13. a)	Unit - III	CO3	K4		
OR					
13. b)	Unit - III	CO3	K4		
14. a)	Unit - IV	CO4	K3		
OR					
14. b)	Unit - IV	CO4	K3		
15. a)	Unit - V	CO5	K4		
OR					
15. b)	Unit - V	CO5	K4		

Answer ALL the questions				PART – C	(5 x 8 = 40 Marks)
16. a)	Unit - I	CO1	K5		
OR					
16. b)	Unit - I	CO1	K5		
17. a)	Unit - II	CO2	K3		
OR					
17. b)	Unit - II	CO2	K3		
18. a)	Unit - III	CO3	K4		
OR					
18. b)	Unit - III	CO3	K4		
19. a)	Unit - IV	CO4	K5		
OR					
19. b)	Unit - IV	CO4	K5		
20. a)	Unit - V	CO5	K3		
OR					
20. b)	Unit - V	CO5	K3		



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG AND RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2024-2025 and after

Course Name	SETTING UP OF BUSINESS ENTITIES			
Course Code	24PCOCC23	L	P	C
Category	CORE	6	-	4
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To understand the startup landscape and its financing➤ To analyse the formation and registration of Section 8 company➤ To outline the concept of LLP and business collaboration➤ To understand the procedure for obtaining registration and license➤ To create awareness about the legal compliances governing business entities				
UNIT - I Startups in India				18
Types of business organisations –Factors governing selection of an organisation - Startups – Evolution – Definition of a Startup – Startup landscape in India – Startup India policy – Funding support and incentives – Indian states with Startup policies – Exemptions for startups – Life cycle of a Startup – Important points for Startups – Financing options available for Startups – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators - Mudra banks –Successful Startups in India.				
UNIT - II Insurance Company Accounts				18
Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust - Trust deed –Society – Advantages – Disadvantages – Formation of a society – Tax exemption to NGOs.				
UNIT - III Limited Liability Partnership and Joint Venture				18
Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP-Business collaboration: Definition – Types –Joint venture: Advantages and disadvantages – Types – Joint venture agreement - Successful joint ventures in India– Special Purpose Vehicle – Meaning – Benefits – Formation.				
UNIT - IV Registration and Licenses				18
Registration and Licenses: Introduction – Business entity registration – Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar –TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN –GST: Procedure for registration – Registration under Shops and Establishment Act –MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.				

UNIT - V Environmental Legislations in India**18**

Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure- The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure.

Total Lecture Hours**90****BOOKS FOR STUDY:**

- Kailash Thakur, (2007) “Environment Protection Law and Policy in India”, 2nd Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.
- Avtar Singh, (2015), “Intellectual Property Law”, Eastern Book Company, Bangalore
- Zad N.S and DivyaBajpai, (2022) “Setting up of Business Entities and Closure” (SUBEC), Taxmann, Chennai
- AmitVohra&RachitDhingra (2022) “Setting Up Of Business Entities & Closure”, 6th Edition, Bharath Law House, New Delhi

BOOKS FOR REFERENCES:

- Setting up of Business Entities and Closure (2021), Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida
- The Air (Prevention and Control of Pollution) Act, 1981, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
- The Water (Prevention and Control of Pollution) Act, 1974, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
- Cliff Ennico, (2005) “Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success”, Adams Media, USA
- Daniel Sitarz,(2011) “Sole Proprietorship: Small Business Start-up Kit”, 3rd Edition, Nova Publishing, USA

WEB RESOURCES:

- ❖ https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_SBEC_2018.pdf
- ❖ https://www.mca.gov.in/MinistryV2/incorporation_company.html 3)
- ❖ <https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20Act,%202008.pdf>
- ❖ <https://legislative.gov.in/sites/default/files/A1999-48.pdf>
- ❖ https://www.indiacode.nic.in/bitstream/123456789/6196/1/the_environment_protection_act%2C1986.pdf

LESSON PLAN:

UNIT	SETTING UP OF BUSINESS ENTITIES	HRS	PEDAGOGY
I	Startups in India	18	Chalk and talk, Power Point Presentation, Video Lectures
II	Not-for-Profit Organisations	18	Chalk and talk, Power Point Presentation, Video Lectures
III	Limited Liability Partnership and Joint Venture	18	Chalk and talk, Power Point Presentation, Video Lectures
IV	Registration and Licenses	18	Chalk and talk, Power Point Presentation, Video Lectures
V	Environmental Legislations in India	18	Chalk and talk, Power Point Presentation, Video Lectures, seminar and assignment

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

Internal	Cos	K Level	Section A		Section B Either or Choice	Section C Either or Choice
			MCQs			
			No. of Questions	K - Level		
CI	CO1	K1 – K5	2	K1, K2	2(K3, K3)	2(K5, K5)
AI	CO2	K1 – K5	2	K1, K2	2 (K4, K4)	2 (K4, K4)
CI	CO3	K1 – K5	2	K1, K2	2 (K2, K2)	2 (K5, K5)
AII	CO4	K1 – K5	2	K1, K2	2(K4, K4)	2(K3, K3)
Question Pattern CIA I & II		No. of Questions to be asked	4		4	4
		No. of Questions to be answered	4		2	2
		Marks for each question	1		5	8
		Total Marks for each section	4		10	16

Distribution of Marks with K Level CIA I & CIA II

	K Level	Section A (Multiple Choice Questions)	Section B (Either / Or Choice)	Section C (Either / Or Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	2			2	3.57	7
	K2	2			2	3.57	
	K3		10		10	17.86	18
	K4		10	16	26	46.43	46
	K5			16	16	28.57	29
	Marks	4	20	32	56	100	100
CIA II	K1	2			2	3.57	25
	K2	2	10		12	21.43	
	K3			16	16	28.57	29
	K4		10		10	17.86	18
	K5			16	16	28.57	29
	Marks	4	20	32	56	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)						
S. No	COs	K - Level	Section A (MCQs)		Section B (Either / or Choice) With K - LEVEL	Section C (Either / or Choice) With K - LEVEL
			No. of Questions	K – Level		
1	CO1	K1 – K5	2	K1, K2	2 (K3, K3)	2 (K5, K5)
2	CO2	K1 – K5	2	K1, K2	2 (K2, K2)	2 (K3, K3)
3	CO3	K1 – K5	2	K1, K2	2 (K4, K4)	2 (K4, K4)
4	CO4	K1 – K5	2	K1, K2	2 (K3, K3)	2 (K5, K5)
5	CO5	K1 – K5	2	K1, K2	2 (K5, K5)	2 (K4, K4)
No. of Questions to be Asked			10		10	10
No. of Questions to be answered			10		5	5
Marks for each question			1		5	8
Total Marks for each section			10		25	40
(Figures in parenthesis denotes, questions should be asked with the given K level)						

Distribution of Marks with K Level						
K Level	Section A (Multiple Choice Questions)	Section B (Either or Choice)	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5			5	3.57	4
K2	5	10		15	10.71	11
K3		20	16	36	25.71	26
K4		10	32	42	30.00	30
K5		10	32	42	30.00	30
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						

Summative Examinations - Question Paper – Format

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

Answer ALL the questions				PART – B	(5 x 5 = 25 Marks)
11. a)	Unit - I	CO1	K3		
OR					
11. b)	Unit - I	CO1	K3		
12. a)	Unit - II	CO2	K2		
OR					
12. b)	Unit - II	CO2	K2		
13. a)	Unit - III	CO3	K4		
OR					
13. b)	Unit - III	CO3	K4		
14. a)	Unit - IV	CO4	K3		
OR					
14. b)	Unit - IV	CO4	K3		
15. a)	Unit - V	CO5	K5		
OR					
15. b)	Unit - V	CO5	K5		

Answer ALL the questions				PART – C	(5 x 8 = 40 Marks)
16. a)	Unit - I	CO1	K5		
OR					
16. b)	Unit - I	CO1	K5		
17. a)	Unit - II	CO2	K3		
OR					
17. b)	Unit - II	CO2	K3		
18. a)	Unit - III	CO3	K4		
OR					
18. b)	Unit - III	CO3	K4		
19. a)	Unit - IV	CO4	K5		
OR					
19. b)	Unit - IV	CO4	K5		
20. a)	Unit - V	CO5	K4		
OR					
20. b)	Unit - V	CO5	K4		



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG AND RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2024-2025 and after

Course Name	BUSINESS ETHICS AND CORPORATE SUSTAINABILITY			
Course Code	24PCOEC21	L	P	C
Category	ELECTIVE	5	-	3
COURSE OBJECTIVES:				
<ul style="list-style-type: none"> ➤ To understand the concept and importance of business ethics ➤ To enable ethical decision making based on various theories ➤ To gain knowledge on moral issues relating to business, marketing, advertising, finance, HR and environmental protection ➤ To understand the concepts of corporate sustainability ➤ To analyse sustainability information and prepare reports 				
UNIT - I Introduction to Business Ethics				15
Business Ethics- Meaning and Definition of Business Ethics - Nature of Business Ethics - Role and importance of Business Ethics and values in Business - Causes of unethical behaviour- Ethical issues				
UNIT - II Ethical Theories				15
Ethical Decision Making -Decision Making (Normal Dilemmas and problems) - Application of Ethical Theories in Business - Traditional Ethical Theories - Utilitarianism, - Ethical Egoism - Ethics of Duties - Normative Theories of Business Ethics - Stakeholder Theory - Stockholder Theory - Lawrence Kohlberg’s Theory Model Development.				
UNIT - III Moral Issues in Business				15
Moral Issues in Business - Importance of moral issues and reasoning - Whistle Blowing- Kinds of Whistle Blowing - Ethical issues in functional areas of business. Marketing and Advertising - Truth in Advertising- Manipulation –Coercion-Trade Secrets- Corporate disclosure-Insider trading.Finance -Fairness’ and efficiency in Financial Market – Greenmail-Golden Parachute. HR: Workers Rights and Duties -Work place Safety - Sexual Harassment-Equal Employment Opportunity- Preferential hiring.Environmental Protection - Safety and acceptable risk- Environmental Harm, Pollution and its Control– Product Safety and Corporate Liability.				
UNIT - IV Corporate Sustainability				15
Corporate Sustainability - Concepts of sustainability - Social, Environmental and Economic dimensions - Sustainability in a business context Principles of Sustainable Development: History and emergence of the concept of Sustainable Development - Definitions, Environmental issues and crisis, Resource degradation, Greenhouse gases, Desertification, Social insecurity, Industrialization, Globalization and Environment.				
UNIT - V Sustainability Reporting				15
Sustainability Reporting - Investors, customers, government and media- Disclosing sustainability information – report and website - Transparency and Accountability - One Report movement – Financial and non-financial together - Triple bottom line concept for Sustainable Business - Sustainability Reporting: Flavour of GRI, BRR, BRSR.				
Total Lecture Hours				75

BOOKS FOR STUDY:

- MuraleedharanK P and SatheeshE K (2021), “Fernando’s Business Ethics and Corporate Governance”, 3rdEdition.,Pearson IndiaEducation Services Pvt. Ltd, Noida
- John G. Cullen (2022), “Business, Ethics and Society: Key Concepts, Current Debates and Contemporary Innovations”, Sage Publications Pvt. Ltd, New Delhi
- KhankaS S (2013), “Business Ethics and Corporate Governance (Principles and Practice)”, 1stEdition, S.Chand& Co. Ltd., New Delhi

BOOKS FOR REFERENCES:

- ICSI Study Material, “Governance, Risk Management, Compliances and Ethics”, New Delhi
- David Chandler (2016), “Strategic Corporate Social Responsibility: Sustainable Value Creation”, 4th Edition., Sage Publications Pvt. Ltd, New Delhi
- MandalS K (2017), “Ethics in Business and Corporate Governance”, 2ndEdition., McGraw Hill Education, India

WEB RESOURCES:

- ❖ [https://www.icsi.edu/media/website/BUSINESS%20MANAGEMENT%20ETHICS%20&%20EN TREPNEURSHIP.pdf](https://www.icsi.edu/media/website/BUSINESS%20MANAGEMENT%20ETHICS%20&%20EN%20TREPNEURSHIP.pdf)
- ❖ <https://ddceutkal.ac.in/Syllabus/BECG-MBA.pdf>
- ❖ <https://sdgs.un.org/topics/desertification-land-degradation-and-drought>
- ❖ https://sdgs.un.org/sites/default/files/documents/1387bp_ccInNSDS.pdf
- ❖ <https://wedocs.unep.org/handle/20.500.11822/9435>

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

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

COURSE OUTCOMES:		K LEVEL
After studying this course, the students will be able to:		
CO1	Apply the concepts of business ethics in practice	K1 to K5
CO2	Demonstrate ethical decision making by applying various theories	K1 to K5
CO3	Evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection	K1 to K5
CO4	Explain the concepts of corporate sustainability	K1 to K5
CO5	Construct reports disclosing sustainability information	K1 to K5

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

CO / PO MAPPING:						
COS	PSO1	PSO2	PSO3	PSO4	PSO5	
CO 1	2	1	3			
CO 2	2	1	3			
CO 3	2	1	3			
CO 4	3	3	3			
CO 5	3	3	3			
WEITAGE	12	9	15			
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	2.4	1.8	3.0			

LESSON PLAN:			
UNIT	BUSINESS ETHICS AND CORPORATE SUSTAINABILITY	HRS	PEDAGOGY
I	Introduction to Business Ethics	15	Chalk and talk, Power Point Presentation, Video Lectures
II	Ethical Theories	15	Chalk and talk, Power Point Presentation, Video Lectures

III	Moral Issues in Business	15	Chalk and talk, Power Point Presentation, Video Lectures
IV	Corporate Sustainability	15	Chalk and talk, Power Point Presentation, Video Lectures
V	Sustainability Reporting	15	Chalk and talk, Power Point Presentation, Video Lectures, seminar and assignment

Learning Outcome Based Education & Assessment (LOBE) Formative Examination - Blue Print Articulation Mapping – K Levels with Course Outcomes (COs)						
Internal	Cos	K Level	Section A		Section B Either or Choice	Section C Either or Choice
			MCQs			
			No. of Questions	K - Level		
CI	CO1	K1 – K5	2	K1, K2	2(K3, K3)	2(K5, K5)
AI	CO2	K1 – K5	2	K1, K2	2 (K5, K5)	2 (K4, K4)
CI	CO3	K1 – K5	2	K1, K2	2 (K2, K2)	2 (K5, K5)
AII	CO4	K1 – K5	2	K1, K2	2(K4, K4)	2(K3, K3)
Question Pattern CIA I & II		No. of Questions to be asked	4		4	4
		No. of Questions to be answered	4		2	2
		Marks for each question	1		5	8
		Total Marks for each section	4		10	16

Distribution of Marks with K Level CIA I & CIA II							
	K Level	Section A (Multiple Choice Questions)	Section B (Either / Or Choice)	Section C (Either / Or Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	2			2	3.57	7
	K2	2			2	3.57	
	K3		10		10	17.86	18
	K4			16	16	28.57	29
	K5		10	16	26	46.43	46
	Marks	4	20	32	56	100.00	100
CIA II	K1	2			2	3.57	25
	K2	2	10		12	21.43	
	K3			16	10	17.86	18
	K4		10		16	28.57	29
	K5			16	16	28.57	29
	Marks	4	20	32	56	100.00	100.00

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)						
S. No	COs	K - Level	Section A (MCQs)		Section B (Either / or Choice) With K - LEVEL	Section C (Either / or Choice) With K - LEVEL
			No. of Questions	K – Level		
1	CO1	K1 – K5	2	K1, K2	2 (K3, K3)	2 (K5, K5)
2	CO2	K1 – K5	2	K1, K2	2 (K2, K2)	2 (K3, K3)
3	CO3	K1 – K5	2	K1, K2	2 (K4, K4)	2 (K4, K4)
4	CO4	K1 – K5	2	K1, K2	2 (K3, K3)	2 (K5, K5)
5	CO5	K1 – K5	2	K1, K2	2 (K4, K4)	2 (K3, K3)
No. of Questions to be Asked			10		10	10
No. of Questions to be answered			10		5	5
Marks for each question			1		5	8
Total Marks for each section			10		25	40
(Figures in parenthesis denotes, questions should be asked with the given K level)						

Distribution of Marks with K Level						
K Level	Section A (Multiple Choice Questions)	Section B (Either or Choice)	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5			5	3.57	4
K2	5	10		15	10.71	11
K3		20	32	52	37.14	37
K4		20	16	36	25.71	26
K5			32	32	22.86	23
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						

Summative Examinations - Question Paper – Format

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

Answer ALL the questions				PART – B	(5 x 5 = 25 Marks)
11. a)	Unit - I	CO1	K3		
OR					
11. b)	Unit - I	CO1	K3		
12. a)	Unit - II	CO2	K2		
OR					
12. b)	Unit - II	CO2	K2		
13. a)	Unit - III	CO3	K4		
OR					
13. b)	Unit - III	CO3	K4		
14. a)	Unit - IV	CO4	K3		
OR					
14. b)	Unit - IV	CO4	K3		
15. a)	Unit - V	CO5	K4		
OR					
15. b)	Unit - V	CO5	K4		

Answer ALL the questions				PART – C	(5 x 8 = 40 Marks)
16. a)	Unit - I	CO1	K5		
OR					
16. b)	Unit - I	CO1	K5		
17. a)	Unit - II	CO2	K3		
OR					
17. b)	Unit - II	CO2	K3		
18. a)	Unit - III	CO3	K4		
OR					
18. b)	Unit - III	CO3	K4		
19. a)	Unit - IV	CO4	K5		
OR					
19. b)	Unit - IV	CO4	K5		
20. a)	Unit - V	CO5	K3		
OR					
20. b)	Unit - V	CO5	K3		



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG AND RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2024-2025 and after

Course Name	LOGISTICS AND SUPPLY CHAIN MANAGEMENT			
Course Code	24PCOEC22	L	P	C
Category	ELECTIVE	5	-	3

COURSE OBJECTIVES:

- To identify the primary differences between logistics and supply chain management
- To understand the individual processes of supply chain management and their interrelationships within individual companies and across the supply chain.
- To evaluate the management components of supply chain management
- To analyse the tools and techniques applied in implementing supply chain management.
- To create awareness about the professional opportunities in supply chain management.

UNIT - I Supply Chain Management

15

Supply Chain Management: Concept, Features, Evolution, Importance, Process and Barriers of Supply Chain Management – Principles, Supply Chain Strategies – Organizations, Coordination, Innovation and Forecasting - Supply chain intermediaries – Concept and Types, Channels of Distribution for Industrial Goods and Consumer Goods, Channels of Distribution at Services Level, Factors for selection of suitable channels.

UNIT - II Global perspectives

15

Global perspectives: Measuring and analyzing the value and efficiency of Global Supply Chain Networks, Global market forces, Types of global supply chain -Indian Perspectives: Measuring and Analyzing the value and efficiency of Domestic Supply Chain Networks, Economic effects of supply chains - Customer Perspectives: Customer values, Role of customers and Ways of improving customer services in SCM.

UNIT - III Framework of Logistics

15

Logistics: Introduction – Positioning of Information in Logistics and Supply Chain Management – Logistics Information System (LIS) - Logistics Management: Concept and Process, Competitive Advantages and Three C's, Changing Logistics Environment, Reverse Logistics, Importance of Inventory Control -Elements of inventory management – Inbound and out bound logistics, Bull- whip effect – distribution and warehousing management - Transport Functions and Participants in Transportation Decisions - Transport Infrastructure- Packaging and Materials Management: Consumer and Industrial Goods Packaging - Factors influencing Materials Planning, Preservation Safety and Measures of Materials Handling.

UNIT - IV SCM-Warehousing

15

Introduction– Concepts of Warehousing– Types of Warehouse – Functions of Warehousing– Strategic Warehousing, Warehouse Operations, Ownership Arrangements, Warehouse Decisions, Warehouse Management Systems, Packaging Perspectives, Packaging for Material Handling Efficiency, Materials Handling, Supply Chain Logistics Design: Global Strategic Positioning; Global SC Integration, SC Security, International Sourcing, Distribution control and evaluation.

UNIT - V SCM-Plan**15**

SCM Plan: Demand Planning, Source of Procurement, Production or Assembly Steps, Sales return of defective or excess goods-Use of Internet in SCM: Role of computer/ IT in supply chain management –E- market places, E-procurement, E-logistics, E-fulfillment -Operative Systems in SCM: Enterprise Resource Planning (ERP), Performance Modeling of supply chains using Markov chains, Inventory Control- Importance, Pareto’s Law - Emerging Technologies in Logistics and Supply Chain Management: CRM Vs SCM, Benchmarking concept, Features and implementation, Outsourcing: Basic concepts, Value addition in SCM – Concept of demand chain management - Growth of Logistics and Supply Chain Management in national and international scenarios.

Total Lecture Hours 75**BOOKS FOR STUDY:**

- Christopher Martin, “Logistics and Supply Chain Management” (2016) 5th Edition, FT Publishing International, India
- Chopra, Sunil, Meindl, Peter and Kalra, D.V.; Supply Chain Management: Strategy, Planning and Operation; Pearson Education Pvt. Ltd, Noida

BOOKS FOR REFERENCES:

- Sahay, B.S., Supply Chain Management, 2nd Edition; Macmillan Publishers India
- Ballou, R.H. Business Logistics Management. Prentice-Hall Inc.
- Bowersox D.J.,Closs D.J, Bixby Cooper. M., Supply Chain Logistics Management, (2002), 9th Edition, McGraw-Hill Higher Education, Noida

WEB RESOURCES:

- ❖ <http://www.wisdomjobs.com/e-universit/production-and-operations-management-tutorial-295/principles-of-material-handling-9576.html>
- ❖ <http://www.marketing91.com/logistics-activitiesw/>
- ❖ [https://www.fcbo.com/services/warehouse-strategies.](https://www.fcbo.com/services/warehouse-strategies)
- ❖ <https://cleartax.in/s/just-in-time-jit-inventory-management>

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

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

COURSE OUTCOMES:	K LEVEL
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After studying this course, the students will be able to:

CO1	Recall the concepts and features of SCM	K1 to K5
CO2	Summaries global and Indian perspectives of SCM	K1 to K5
CO3	Examine changing logistics environment pertaining to materials management, warehousing and distribution	K1 to K5
CO4	Explain strategic warehousing for SCM	K1 to K5
CO5	Outline the role of internet in SCM	K1 to K5

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

S- STRONG

M – MEDIUM

L - LOW

CO / PO MAPPING:						
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COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	1	2		
CO 2	2	2	1		
CO 3	3	3	3		
CO 4	2	2	2		
CO 5	1	1	1		
WEITAGE	11	9	9		
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	2.2	1.8	1.8		

LESSON PLAN:			
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UNIT	LOGISTICS AND SUPPLY CHAIN MANAGEMENT	HRS	PEDAGOGY
I	Supply Chain Management	15	Chalk and talk, Power Point Presentation, Video Lectures
II	Global perspectives	15	Chalk and talk, Power Point Presentation, Video Lectures

III	Framework of Logistics	15	Chalk and talk, Power Point Presentation, Video Lectures
IV	SCM-Warehousing	15	Chalk and talk, Power Point Presentation, Video Lectures
V	SCM-Plan	15	Chalk and talk, Power Point Presentation, Video Lectures, seminar and assignment

Learning Outcome Based Education & Assessment (LOBE) Formative Examination - Blue Print Articulation Mapping – K Levels with Course Outcomes (COs)						
Internal	Cos	K Level	Section A		Section B Either or Choice	Section C Either or Choice
			MCQs			
			No. of Questions	K - Level		
CI	CO1	K1 – K5	2	K1,K2	2(K2, K2)	2(K4, K4)
AI	CO2	K1 – K5	2	K1,K2	2(K3, K3)	2(K5, K5)
CI	CO3	K1 – K5	2	K1,K2	2(K2, K2)	2(K4, K4)
AII	CO4	K1 – K5	2	K1,K2	2(K3, K3)	2(K5, K5)
Question Pattern CIA I & II		No. of Questions to be asked	4		4	4
		No. of Questions to be answered	4		2	2
		Marks for each question	1		5	8
		Total Marks for each section	4		10	16

Distribution of Marks with K Level CIA I & CIA II							
	K Level	Section A (Multiple Choice Questions)	Section B (Either / Or Choice)	Section C (Either / Or Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	2			2	3.57	25
	K2	2	10		12	21.43	
	K3		10		10	17.86	18
	K4			16	16	28.57	29
	K5			16	16	28.57	29
	Marks	4	20	32	56	100.00	100
CIA II	K1	2			2	3.57	25
	K2	2	10		12	21.43	
	K3		10		10	17.86	18
	K4			16	16	28.57	29
	K5			16	16	28.57	29
	Marks	4	20	32	56	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

S. No	COs	K - Level	Section A (MCQs)		Section B (Either / or Choice) With K - LEVEL	Section C (Either / or Choice) With K - LEVEL
			No. of Questions	K – Level		
1	CO1	K1 – K5	2	K1, K2	2 (K3, K3)	2 (K5, K5)
2	CO2	K1 – K5	2	K1, K2	2 (K3,K3)	2 (K3,K3)
3	CO3	K1 – K5	2	K1, K2	2 (K4,K4)	2 (K4,K4)
4	CO4	K1 – K5	2	K1, K2	2 (K3,K3)	2 (K5,K5)
5	CO5	K1 – K5	2	K1, K2	2 (K4,K4)	2 (K4,K4)
No. of Questions to be Asked			10		10	10
No. of Questions to be answered			10		5	5
Marks for each question			1		5	8
Total Marks for each section			10		25	40
(Figures in parenthesis denotes, questions should be asked with the given K level)						

Distribution of Marks with K Level						
K Level	Section A (Multiple Choice Questions)	Section B (Either or Choice)	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5			5	3.57	4
K2	5	10		5	3.57	4
K3		20	32	46	32.86	33
K4		20	16	42	37.14	37
K5			32	32	22.86	23
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						

Summative Examinations - Question Paper – Format

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

Answer ALL the questions				PART – B	(5 x 5 = 25 Marks)
11. a)	Unit - I	CO1	K3		
OR					
11. b)	Unit - I	CO1	K3		
12. a)	Unit - II	CO2	K3		
OR					
12. b)	Unit - II	CO2	K3		
13. a)	Unit - III	CO3	K4		
OR					
13. b)	Unit - III	CO3	K4		
14. a)	Unit - IV	CO4	K3		
OR					
14. b)	Unit - IV	CO4	K3		
15. a)	Unit - V	CO5	K4		
OR					
15. b)	Unit - V	CO5	K4		

Answer ALL the questions				PART – C	(5 x 8 = 40 Marks)
16. a)	Unit - I	CO1	K5		
OR					
16. b)	Unit - I	CO1	K5		
17. a)	Unit - II	CO2	K3		
OR					
17. b)	Unit - II	CO2	K3		
18. a)	Unit - III	CO3	K4		
OR					
18. b)	Unit - III	CO3	K4		
19. a)	Unit - IV	CO4	K5		
OR					
19. b)	Unit - IV	CO4	K5		
20. a)	Unit - V	CO5	K4		
OR					
20. b)	Unit - V	CO5	K4		



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG AND RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2024-2025 and after

Course Name	PRACTICAL PROFESSIONAL COMPETENCY – MS OFFICE 365			
Course Code	24PCOSP21	L	P	C
Category	SKILL DEVELOPMENT	-	2	2

COURSE OBJECTIVES:

- To enable the students to acquire knowledge in creating documents for printing, sharing, presentation and store data in a spread sheet
- To equip the students themselves with the skills in MS Excel program, which is used to save and analyse the numerical data.
- To engage the students themselves with advanced, MS excel functions and productivity tools to assist in developing worksheets and consolidation to summarize and report results from multiple work sheets
- To identify the names and functions of the Power Point interface and create a slide presentation that includes text, graphics, animation and transition
- To plan, design, create, manipulate and analyse and compile data in various ways.

UNIT - I Microsoft Word

6

Working with Microsoft Word: Constructing a New document – Revising and Formatting a document – Alter the Page Layout, Watermark - Background and Borders – Headers & Footers – Page Numbering – Applying Templates - Formulating Tables – Editing tables – Incorporate Word Art, Clip Arts, Smart art & Pictures – Search & Replace – Transferring and Receiving Documents, Sharing information to others – Encrypt and Decrypt a document - Mail Merge.

UNIT - II Microsoft Excel - I

6

Microsoft Excel - create a spreadsheet using Auto fill, setting margin, adding and removing Rows and Columns, creating and copying formulae, changing column widths and row heights, using Auto format, creating and printing a chart, Page Layout, converting files into a different format, finding total in rows and columns and Mathematical Expression such as Add, Subtract, Multiply and Divide.

UNIT - III Microsoft Excel - II

6

More Advanced Excel Functions: Normal, Page Layout, Page Break View – Employing the Freeze Panes Tool – Employing Financial Functions: PMT, RATE, NPER, PV, FV – Logical Functions: AND, FALSE, IF, NOT, OR, TRUE – BAHT TEXT Text Function – LEFT Concatenation – Using LOWER and UPPER – Value Function – Examining Date & Time Functionality.

UNIT - IV Microsoft Power Point:

6

Applying the Auto-content wizard to Create and Store a presentation - Design template – Creating a Blank presentation – Opening a Previously-made presentation – Adjusting the Background – Choosing the Presentation Layout – Establishing the Presentation Style;

UNIT - V Microsoft Access**6**

Designing a new database- Designing a new table- Establishing a Primary key- Inserting, Editing, Deleting Fields and Records- Querying: Querying in Design View and with the help of Wizard- Forms: Creating an auto form with the aid of Wizard and entering data through Forms- Reports: Design view and with the help of Wizard.

Total Lecture Hours**30****100% Practical****BOOKS FOR STUDY:**

- sAFirstCoursein computers Based on Windows 8 and MS Office2013) by Sanjay
- Saxena,Edition2015, Vikas Publishing House Pvt. Ltd. New Delhi.
- FundamentalsofInformationTechnology&MSOfficebyBhullarMS.
- RamanpreetKaur,Edition2015, Kalyani Publishers Ludhiana
- Excel2019–All-in-onebyLokeshLalwani, Edition2019, BPBPublications;1st edition (1Jauary2019);BPBPublication
- Jordan Gold metre 2014 Advanced Excel Essentials Friends of a Press USA

BOOKS FOR REFERENCES:

- Sterling Libs Fcca 2016 Advanced Excel : How to use Vlookup& Index Matchfunction Straight Publications USA
- Chris Urban 2016 Advanced Excel for Productivity USA
- Lokesh Lalwani 2019 Excel 2019 All in One);BPBPublication USA
- Ritu Arora 2018 Advanced Excel 2016 BPB Publications New Delhi

WEB RESOURCES:

- ❖ <https://www.klientsolutech.com/list-of-microsoft-word-exercises-for-students/>
- ❖ <https://www.guru99.com/logical-functions-operators-and-conditions-in-excel.html>
- ❖ <https://www.educba.com/text-function-in-excel/>
- ❖ <https://www.cours-gratuit.com/powerpoint-courses/ms-powerpoint-exercises-for-college-students-pdf>

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

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

COURSE OUTCOMES:		K LEVEL
After studying this course, the students will be able to:		
CO1	Acquire practical knowledge in MS Word	K1 to K5
CO2	Construct worksheet in MS Excel using basic functions	K1 to K5
CO3	Construct Excel sheets in MS Excel using advanced functions	K1 to K5
CO4	Prepare presentations in MS PowerPoint using various Templates	K1 to K5
CO5	Create a database using MS Access	K1 to K5

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

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

LESSON PLAN:			
UNIT	PRACTICAL PROFESSIONAL COMPETENCY – MS OFFICE	HRS	PEDAGOGY
I	<i>MS-WORD</i> 1. Enter the chairperson's speech, auditor's report, minutes and agenda, and implement the following processes: boldening, underscoring, varying font size, adjusting the style, altering the background and text color, varying line spacing, verifying spellings, arranging, adding headers and footers, inserting pages	6	Lecture, Power Point Presentation

	<p>and page numbers, finding and replacing words.</p> <ol style="list-style-type: none"> 2. Prepare an invitation for the college function using text boxes and clipart. 3. Prepare a class timetable and perform the following operations: Inserting the table, data entry, alignment of Rows and Columns, inserting and deleting the rows and columns, and Changing of Table Format. 4. Prepare a shareholders' meeting letter for 10 members using mail merge operation. <p>Prepare Bio-Data by using Wizard and Templates</p>		
II	<p><i>MS-EXCEL</i></p> <ol style="list-style-type: none"> 1. Generate a roster of your class (a minimum of 5 topics) and perform the following activities: Data entry, Grand total, Mean, Result and Ranking through arithmetic and logical functions and sorting. 2. Utilizing the chart wizard, create various charts (line, pie, bar) to show the annual performance of sales, purchase, and profit of the company. 3. Prepare a declaration of Bank customer's account indicating simple and compound interest estimations for 10 different customers using mathematical and logical functions. 	6	Lecture, Power Point Presentation
III	<p>Microsoft Excel - II</p> <ol style="list-style-type: none"> 1. Make an Excel spreadsheet to do various financial operations PMT, RATE, NPER, PV, FV. 2. Generate an excel sheet to accomplish numerous text, value, and date & time functions. 	6	Lecture, Power Point Presentation
IV	<p><i>MS-POWERPOINT</i></p> <ol style="list-style-type: none"> 1. Construct presentation slides that display the five levels of a company's hierarchy utilizing an organization chart. 2. Create slides for the news headlines of a well-known television network. The presentation ought to include the following transitions: Top to Bottom, Bottom to Top, Zoom In and Zoom Out. The presentation should be able to run in custom mode. 3. Create slides for the Seminar/ Lecture Presentation featuring animation and complete the following: Develop multiple slides, alter background color, and incorporate word art to adjust font color. 	6	Lecture, Power Point Presentation
V	<p><i>MS-ACCESS</i></p> <ol style="list-style-type: none"> 1. Design a customer and product table in MS-Access to build an Invoicing database, including the option to add, edit, delete fields and records with a primary key. 2. Construct a self-generated form by using the Wizard and input data using 3. Forms in MS-Access 	6	Seminar, Assignments, & Lecture