

Eligibility for Admission

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

Duration of the course

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

Subjects of Study

- Part I : Tamil /Aluvalaga Melanmai and Kappeedu– Kotpadugalum Nadai Muraikalum
- Part II : English
- Part III :
1. Core Subjects
 2. Allied Subjects
 3. Electives
- Part IV :
1. Non Major Electives (II Year)
 2. Skill Based Subjects
 3. Environmental Studies - Mandatory Subject
 4. Value Education - Mandatory Subject
- Part V :
- Extension Activities

Pattern of the question paper for the Continuous Internal Assessment

Note: Duration – 1 hour 30 minutes

(For Part I, Part II & Part III)

The components for continuous internal assessment are:

Part –A

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

Part –B

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

Part –C

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

Part –D

Two questions out of three 2 x 10 =20 Marks

Total

40 Marks

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

The components for continuous internal assessment are:

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

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

| | |
|-------|----------|
| Total | 25 Marks |
|-------|----------|

Pattern of the question paper for the Summative Examinations:

Note: Duration- 3 hours

Part –A

Ten multiple choice questions 10 x 01= 10 Marks

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

Part –B

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

Part –C

Five Paragraph questions ('either or 'type) 5 x 05 = 25 Marks
(One question from each Unit)

Part –D

Three Essay questions out of five 3 x 10 =30 Marks
(One question from each Unit)

| | |
|-------|----------|
| Total | 75 Marks |
|-------|----------|

Part-IV- Skill Based and Non Major Elective Courses:**The Scheme of Examination for Skill Based Courses: (Except Practical Lab Subjects)****Pattern of the questions paper for the continuous Internal Assessment**

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

The components for continuous internal assessment are:

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

| | |
|-------|----------|
| Total | 25 Marks |
|-------|----------|

Summative Examination Pattern

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

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

Part-IV-Environmental Studies and Value Education

The Scheme of Examination (Environmental Studies and Value Education)

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

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

Question Paper Pattern

(Internal Assessment)

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

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

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

Summative Examination Pattern

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

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

PART V Extension Activities: (Maximum Marks: 100)

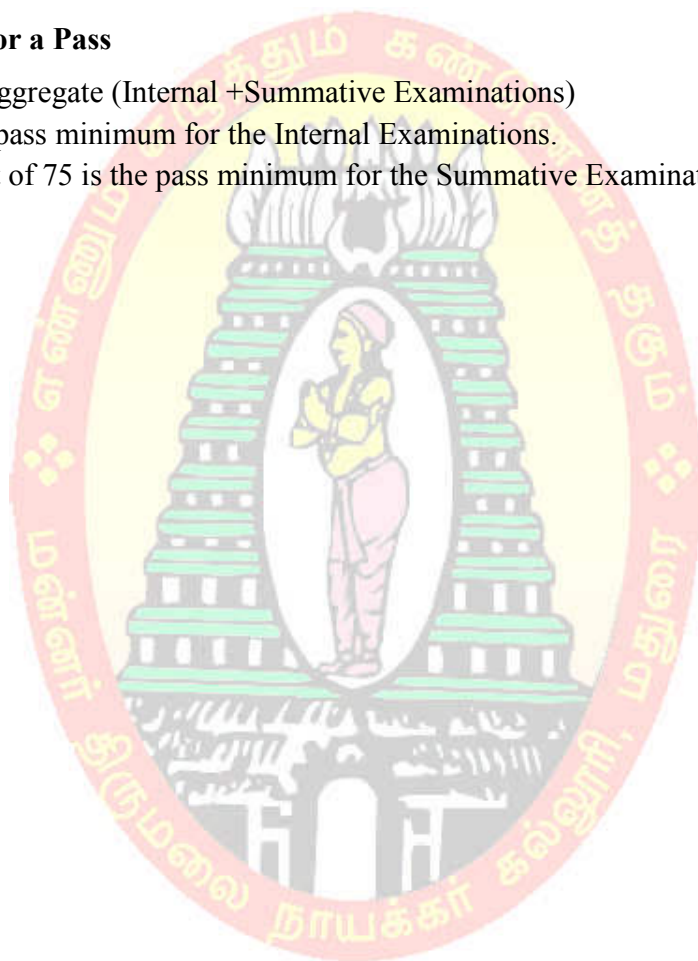
1. NCC
2. NSS
3. Physical Education
4. YRC
5. RRC
6. Health & Fitness Club
7. Eco Club
8. Human Rights Club
9. Consumer Club

Minimum Marks for a Pass

40% of the aggregate (Internal +Summative Examinations)

No separate pass minimum for the Internal Examinations.

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



VISION

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

MISSION

- To achieve academic excellence by providing knowledge about contemporary aspects in commerce education.
- To equip the students to emerge as an efficient and ethical Business Consultants, Chartered Accountants and Business Managers.
- To establish an industry-academia interface for generating advanced opportunities for the students.
- To create an urge in students to take up entrepreneurship.
- To involve in projects leading to high-quality research.

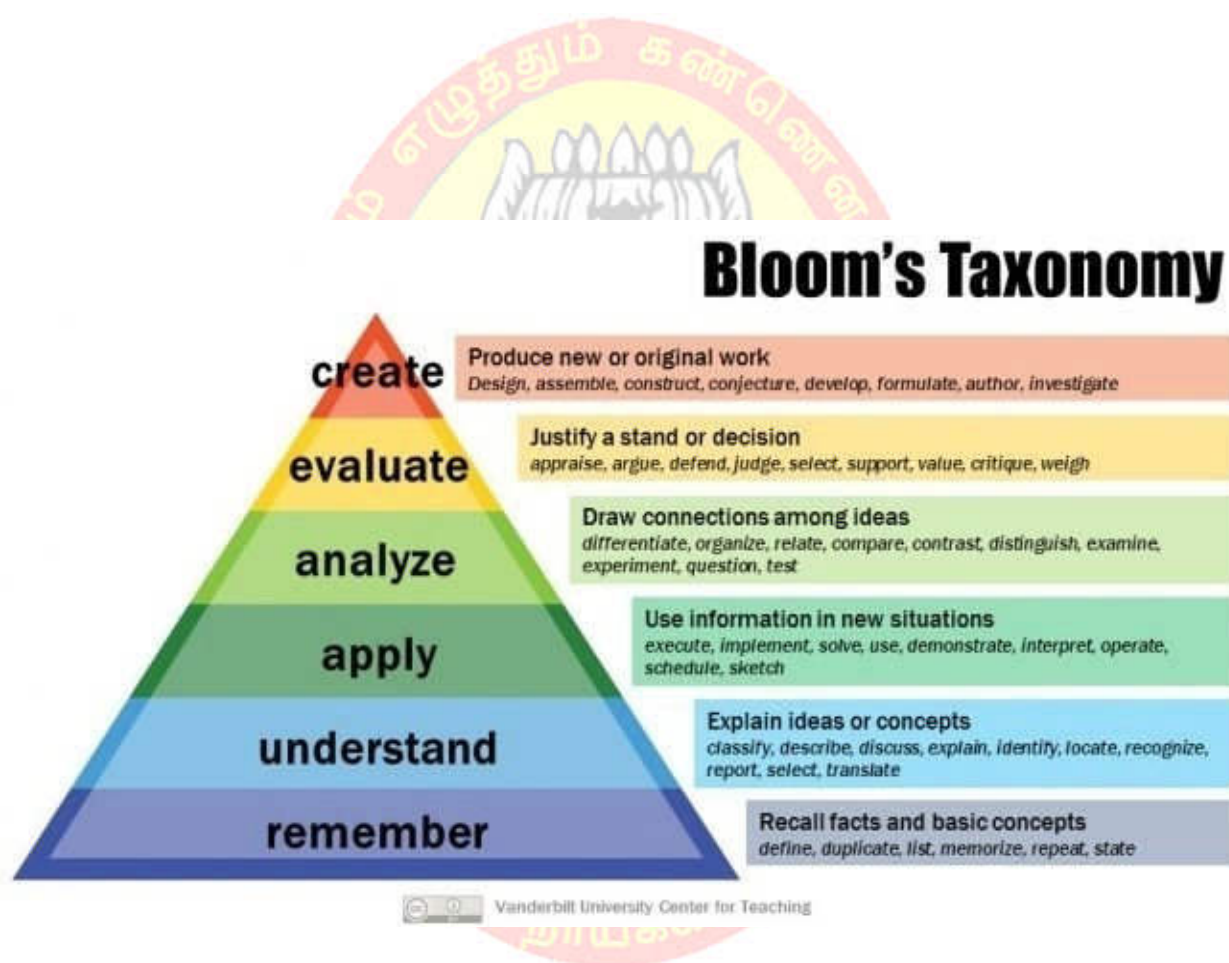
The 12 Graduate Attributes*:

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

9. (Impacts) Impact of engineering on society and the environment: An ability to analyze social and environmental aspects of engineering activities. Such ability includes an understanding of the interactions that engineering has with the economic, social, health, safety, legal, and cultural aspects of society, the uncertainties in the prediction of such interactions; and the concepts of sustainable design and development and environmental stewardship.
10. (Ethics) Ethics and equity: An ability to apply professional ethics, accountability, and equity.
11. (Econ.) Economics and project management: An ability to appropriately incorporate economics and business practices including project, risk, and change management into the practice of engineering and to understand their limitations.
12. (LL) Life-long learning: An ability to identify and to address their own educational needs in a changing world in ways sufficient to maintain their competence and to allow them to contribute to the advancement of knowledge

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

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



PROGRAM EDUCATIONAL OBJECTIVES (PEOs)

| | |
|--------------|--|
| PEO1: | To acquire entrepreneurial and managerial skills to become a successful entrepreneur of Micro to Large scale industries. |
| PEO2: | To cultivate the students in intellectual, personal, interpersonal and societal skills with a focus on relevant professional career to maximize professional growth. |
| PEO3: | To acquire practical skills to work on ICT environment |
| PEO4: | To Train and develop students with the much needed business education to take up higher education and professional / competitive exams. |
| PEO5: | To transform the student in to ethically & socially responsible professionals through excellence. |
| PEO6: | To involve in continuous learning process for attaining economic goals of self, family and society |

PROGRAM SPECIFIC OUTCOME (PSOs)

| | |
|--------------|---|
| PSO1: | Reproduce the theoretical concepts and practical knowledge which promote the growth of entrepreneurship |
| PSO2: | Able to obtain professional career by obtaining knowledge in real business environment. |
| PSO3: | Able to work on accounting software & office automation to deal with ICT environment. |
| PSO4: | Competent to pursue CA, CS, M. Com, MBA, CFA, CMA |
| PSO5: | Obtain the sense of civic accountability, moral responsibility and professional ethics. |
| PSO6: | Excel in contemporary knowledge of business and provide to the manpower needs of companies. |

MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous), Pasumalai
B.Com Curriculum

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

| Course Code | Title of the Course | Hours | Credits | Maximum Marks | | |
|-----------------|--|-------|---------|---------------|-----|-------|
| | | | | Int | Ext | Total |
| THIRD SEMESTER | | | | | | |
| Part - III | Core Courses | | | | | |
| 21UCOC31 | Special Accounting | 5 | 4 | 25 | 75 | 100 |
| 21UCOC32 | Income Tax Law and Practice – I | 5 | 4 | 25 | 75 | 100 |
| 21UCOC33 | Financial Management | 5 | 4 | 25 | 75 | 100 |
| 21UCOC34 | Auditing | 5 | 4 | 25 | 75 | 100 |
| Part III | Allied Course | | | | | |
| 21UCOA31 | Marketing Management | 6 | 4 | 25 | 75 | 100 |
| Part IV | Skill Based Course | | | | | |
| 21UCOS31 | Entrepreneurship Development Programme | 2 | 2 | 25 | 75 | 100 |
| Part IV | Non Major Elective Course | | | | | |
| 21UCON31 | Fundamentals of Accounting | 2 | 2 | 25 | 75 | 100 |
| | Total | 30 | 24 | 175 | 525 | 700 |
| FOURTH SEMESTER | | | | | | |
| Part – III | Core Courses | | | | | |
| 21UCOC41 | Partnership Accounting | 5 | 4 | 25 | 75 | 100 |
| 21UCOC42 | Income Tax Law and Practice – II | 5 | 4 | 25 | 75 | 100 |
| 21UCOC43 | Banking Theory Law and Practice | 5 | 4 | 25 | 75 | 100 |
| 21UCOC44 | Principles of Co-operation | 5 | 4 | 25 | 75 | 100 |
| Part III | Allied Course | | | | | |
| 21UCOA41 | Commercial Law | 6 | 4 | 25 | 75 | 100 |
| Part IV | SkillBased Course | | | | | |
| 21UCOS41 | Managerial Skills | 2 | 2 | 25 | 75 | 100 |
| Part IV | Non Major Elective Course | | | | | |
| 21UCON41 | Advertising and Salesmanship | 2 | 2 | 25 | 75 | 100 |
| Part V | Extension | - | 1 | 100 | - | 100 |
| | Total | 30 | 25 | 275 | 525 | 800 |





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

| | | | | | | |
|--|---|---|----------------|------------------|---|----|
| Course Name | SPECIAL ACCOUNTING | | | | | |
| Course Code | 21UCOC31 | | | L | P | C |
| Category | Core | | | 5 | - | 4 |
| Nature of course: | EMPLOYABILITY | ✓ | SKILL ORIENTED | ENTREPRENEURSHIP | | |
| COURSE OBJECTIVES: | | | | | | |
| 1. To Development the knowledge regarding accounting treatment of Royalty Accounts. | | | | | | |
| 2. To inculcate skills in preparing their application to different practical situations to gain the ability to solve the problems to hire purchases. | | | | | | |
| 3. To assimilate the system of accounting followed in insolvency | | | | | | |
| 4. To accumulate knowledge and accounting skills required for calculating loss of stock and loss of profit | | | | | | |
| 5. To know the accounting skills required for self-balancing ledgers | | | | | | |
| UNIT: I | ROYALTY ACCOUNTS | | | | | 15 |
| Meaning-Deed Rent-Short workings – Surplus-Recoupment of Short workings-Accounting Treatment in the Books of Lessor and Lessee - Sub Lease. | | | | | | |
| UNIT: II | HIRE PURCHASE AND INSTALLMENT PURCHASE SYSTEM | | | | | 15 |
| Hire Purchase System meaning –Features-Distinction between Hire purchase and Installment purchase system-Calculation of Interest- Accounting Treatment in the books of Hire Purchaser and Hire Vendor-Calculation of Cash Price-Default and Repossession (Excluding Hire Purchase Trading Accounts and Stock and Debtor System)- Installment Purchase System | | | | | | |
| UNIT: III | INSOLVENCY ACCOUNTS (INDIVIDUAL ONLY) | | | | | 15 |
| Meaning-Insolvency Act-Preferential Creditors-Difference between Balance Sheet and Statement of Affairs- Preparation of Statement of Affairs and deficiency Account. | | | | | | |
| UNIT: IV | FIRE INSURANCE CLAIMS | | | | | 15 |
| Need for fire insurance –types of fire insurance- Loss of Stock policy – Loss of profit policy – Application of Average Clause | | | | | | |
| UNIT: V | SELF-BALANCING SYSTEM | | | | | 15 |
| Introduction –Debtors Ledger –Creditors Ledger-General Ledger-Procedure of Self-Balancing Ledger-Advantages of self-balancing system-Transfer or Set Off | | | | | | |

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

| | | |
|--|----------------------------|--------------|
| | Total Lecture Hours | 75Hrs |
|--|----------------------------|--------------|

Books for Study:

1. T.S.Reddy and A.Murthy, Advanced Accountancy, Margam Publications, Chennai, 2020.

Books for References:

1. R.L.Gupta and M.Radaswamy, Advanced Accountancy, Sultan Chand Publisher, Kolkata, 2016
2. S.P.Jain and K.L. Narang, Advanced Accountancy, Kalyani Publishers, New Delhi, 2017.
3. M.A.Arulanandam & K.S. Raman, Advanced Accountancy, Vol-I, Sixth Edition, 2016, Himalaya Publishing House, Mumbai.
4. S. N. Maheshwari & Suneel K Maheshwari, Financial Accounting, Fifth Edition, 2019, Vikas Publishing House.
5. R.S.N. Pillai, Bagavathi & S. Uma, Fundamentals of Advanced Accountancy, Third Edition, 2015, S. Chand, New Delhi.

Web Resources:

1. <https://ndl.iitkgp.ac.in/>
2. https://static.careers360.mobi/media/uploads/froala_editor/files/Hire-Purchase-and-Instalment-Sale-Transactions.pdf
3. <https://en.wikipedia.org/wiki/Insolvency>
4. <https://www.yourarticlelibrary.com/accounting/fire-insurance/fire-loss-of-stock-average-clause-and-accounting-entries/55091>
5. <https://www.yourarticlelibrary.com/accounting/ledger/self-balancing-ledger-meaning-advantages-and-accounting-entries/72917>

| COURSE OUTCOME | | K Level |
|-----------------------|--|----------------|
| CO1: | To enable the students to gain working knowledge of Royalty | Up to K3 |
| CO2: | To apply the accounts for Hire Purchase and Installment Purchase System. | Up to K2 |
| CO3: | To provide knowledge in accounting for Insolvency. | Up to K3 |
| CO4: | To apply the accounts for fire insurance claims. | Up to K4 |
| CO5: | To prepare the accounts of self-balancing ledgers. | Up to K3 |

CO & PO Mapping:

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

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

LESSON PLAN

| UNIT | SPECIAL ACCOUNTING | Hrs | Mode |
|------|---|-----|---|
| I | Royalty Accounts | 15 | PPT, Group Discussion, Seminar, Quiz, Assignment and Activity |
| II | Hire Purchase and Installment Purchase System | 15 | |
| III | Insolvency Accounts (Individuals Only) | 15 | |
| IV | Fire Insurance Claims | 15 | |
| V | Self-Balancing System | 15 | |

Course Designed by:

Dr.V.Suresh Babu, Assistant Professor & **Dr.S.Ganesan**, Associate Professor

Learning Outcome Based Education & Assessment (LOBE)

Formative Examination - Blue Print

Articulation Mapping – K Levels with Course Outcomes (COs)

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

| Distribution of Marks with K Level CIA I & CIA II | | | | | | | | |
|---|---------|--|---|---|-------------------------------|----------------|--------------------------------------|---------------------|
| | K Level | Section A (Multiple Choice Questions) | Section B (Short Answer Questions) | Section C (Either / Or Choice) | Section D (Open Choice) | Total Marks | % of (Marks without choice) | Consolidate of % |
| CIA I | K1 | 2 | - | - | - | 2 | 3.33 | 83 |
| | K2 | 2 | 6 | 20 | 20 | 48 | 80 | |
| | K3 | - | - | - | 10 | 10 | 16.67 | 17 |
| | K4 | - | - | - | - | - | - | - |
| | Marks | 4 | 6 | 20 | 30 | 60 | 100 | 100 |
| CIA II | K1 | 2 | - | - | - | 2 | 3.33 | 33 |
| | K2 | 2 | 6 | 10 | - | 18 | 30 | |
| | K3 | - | - | - | 30 | 30 | 50 | 50 |
| | K4 | - | - | 10 | - | 10 | 16.67 | 17 |
| | Marks | 4 | 6 | 20 | 30 | 60 | 100 | 100 |

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

| Distribution of Marks with K Level | | | | | | | |
|--|---------------------------------------|------------------------------------|-------------------------------|--------------------------|-------------|-----------------------------|----------------|
| K Level | Section A (Multiple Choice Questions) | Section B (Short Answer Questions) | Section C (Either/ or Choice) | Section D (Open Choice) | Total Marks | % of (Marks without choice) | Consolidated % |
| K1 | 5 | 2 | - | - | 7 | 5.83 | 46 |
| K2 | 5 | 8 | 30 | 10 | 48 | 40 | |
| K3 | - | - | 20 | 30 | 50 | 41.67 | 42 |
| K4 | - | - | - | 10 | 15 | 12.5 | 12 |
| Marks | 10 | 10 | 50 | 50 | 120 | 100 | 100 |
| NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels. | | | | | | | |

Summative Examinations - Question Paper – Format

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

| | | | |
|-------|-----|----|--|
| 19) a | CO4 | K3 | |
| 19) b | CO4 | K3 | |
| 20) a | CO5 | K2 | |
| 20) b | CO5 | K2 | |

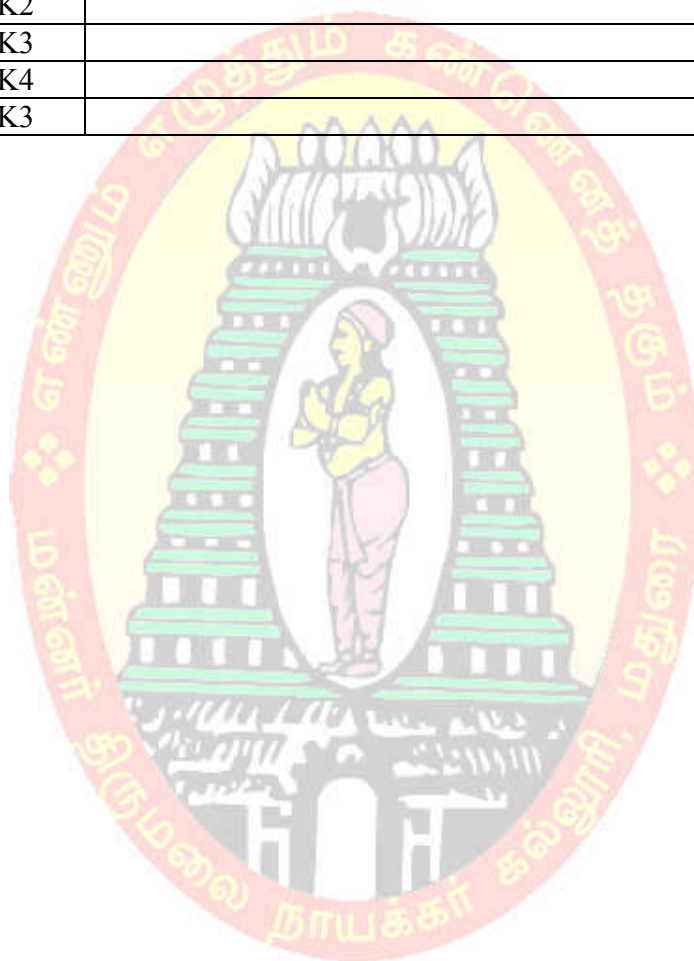
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels

Section D (Open Choice)

Answer Any Three questions

(3x10=30 marks)

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





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

| | | | | |
|--|---|---|----------------|------------------|
| Course Name | INCOME TAX LAW AND PRACTICE-I | | | |
| Course Code | 21UCOC32 | L | P | C |
| Category | Core | 5 | - | 4 |
| Nature of course: | EMPLOYABILITY | ✓ | SKILL ORIENTED | ENTREPRENEURSHIP |
| Course Objectives: | | | | |
| 1. To enable the students to know the provisions of the income tax law. 2. Familiarize the students with the various terminologies in Income Tax Act. 3. Expose students to the provisions of the Income Tax Act 1961 4. Enable the students to understand the different heads of income 5. To provide knowledge to compute the total income | | | | |
| UNIT: I | INTRODUCTION | | | 15 |
| Income Tax Act, 1961 – Definitions – Income – Assessment – Assessment Year – Previous Year – Person – Assessee – Deemed Income – Residential status – Incidence of tax –Exempted Income u/s 10. | | | | |
| UNIT: II | INCOME FROM SALARY | | | 15 |
| Meaning – Allowances – Perquisites – Gratuity – Commutation in Gratuity – Pension – Leave encashment – Deduction of salary income. | | | | |
| UNIT: III | INCOME FROM HOUSE PROPERTY | | | 15 |
| Basic concepts– Exempted House Property income – Gross annual value – Computation of income from let out and Self Occupied House property – Deduction U/S 24. | | | | |
| UNIT: IV | INCOME FROM BUSINESS OR PROFESSION | | | 15 |
| Definition of Various Heads -Allowable and disallowing items while computing Business and Profession-Deemed profits- Depreciation and other deductions. | | | | |
| UNIT: V | INCOME FROM CAPITAL GAINS AND OTHER SOURCES | | | 15 |
| Introduction – Long Term and Short Term Capital Gain- Reduction under section 54, 54B, 54EC and 54F - Income from Capital Gains and other sources – General Incomes- specified Income- Gift – Casual Income. | | | | |
| | Total Lecture Hours | | | 75 Hrs |
| (80% of marks must be allotted to problem solving questions, 20% of marks must be allotted to Theory questions) | | | | |
| Books for Study: | | | | |
| 1. Gaur and Narang, “Income Tax Law and Practice” Kalyani Publishers, (Current Edition) | | | | |
| Books for References: | | | | |
| 2. Dr. VinodK.Singhania, Taxmen’s Direct Taxed Law & Practice. Taxmann Publications Pvt. Ltd.,New Delhi, (Current Edition) | | | | |
| 3. Dr. A. Murthy, Income Tax Law and Practice - Vijay Nichole Publications,(Current Edition) | | | | |

4. Dr. T.S. Reddy & Dr. Hariprasad, Income tax law and practice, Margam Publications, (Current Edition)
5. Dr. H. C. Mehrotra, "Income Tax Law and Accounts" Sahitya Bhavan Publishers, (Current Edition)
6. R. G. Shaha, Income Tax Law and Practice (Direct Tax) Himalaya Publications, (Current Edition)

Web Resources:

1. <https://www.classcentral.com/course/swayam-direct-tax-laws-and-practice-14009>
2. https://onlinecourses.swayam2.ac.in/ugc19_hs27/preview
3. <https://www.coursera.org/learn/international-taxation>

Course Outcomes**K Level**

| | | |
|-------------|--|----------|
| CO1: | To enable the students to know the basic concepts of income tax. | Up to K4 |
| CO2: | To make the Students to understand the calculation procedure of income from salary and its deductions. | Up to K4 |
| CO3: | To enable the students to know the determination of house property income | Up to K4 |
| CO4: | To make the students to determination of other three heads (Income from Business and Profession, Capital Gain and Other Sources) | Up to K4 |
| CO5: | To enable the students to understand the calculation procedure of total income. | Up to K4 |

CO & PO Mapping:

| Cos | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 |
|------|------|------|------|------|------|------|
| CO 1 | 2 | 3 | 3 | 2 | 2 | 3 |
| CO 2 | 3 | 3 | 3 | 3 | 2 | 3 |
| CO 3 | 3 | 3 | 3 | 3 | 3 | 2 |
| CO 4 | 3 | 3 | 3 | 3 | 2 | 2 |
| CO 5 | 3 | 2 | 3 | 3 | 3 | 2 |

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

LESSON PLAN

| Unit | Income Tax Law And Practice-I | Hrs | Pedagogy |
|------|---|-----|---------------------------------------|
| I | Introduction | 15 | Lecture (PPT) |
| II | Income from salary | 15 | Lecture (PPT) |
| III | Income from House Property | 15 | Lecture (PPT) |
| IV | Income from Business or Profession | 15 | Lecture (PPT) |
| V | Income from Capital Gains and Other Sources | 15 | Lecture (PPT) & Case Study Discussion |

Course Designed by:

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

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

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

Distribution of Marks with K Level CIA I & CIA II

| | K Level | Section A (Multiple Choice Questions) | Section B (Short Answer Questions) | Section C (Either / Or Choice) | Section D (Open Choice) | Total Marks | % of (Marks without choice) | Consolidate of % |
|--------|---------|--|---|--------------------------------------|----------------------------|----------------|--------------------------------------|---------------------|
| CIA I | K1 | 2 | 4 | - | - | 6 | 10 | 33 |
| | K2 | 2 | 2 | 10 | - | 14 | 23.33 | |
| | K3 | - | - | 10 | 20 | 30 | 50 | 50 |
| | K4 | - | - | - | 10 | 10 | 16.67 | 17 |
| | Marks | 4 | 6 | 20 | 30 | 60 | 100 | 100 |
| CIA II | K1 | 2 | - | - | - | 2 | 3.33 | 33 |
| | K2 | 2 | 6 | 10 | - | 18 | 30 | |
| | K3 | - | - | 10 | 10 | 10 | 16.67 | 17 |
| | K4 | - | - | - | 20 | 30 | 50 | 50 |
| | Marks | 4 | 6 | 20 | 30 | 60 | 100 | 100 |

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

| Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs) | | | | | | | | |
|---|--|---------------------------------------|----------------------------------|-----------------------------|-----------------|--------------------------------|-----------------------------------|----------------------------|
| S.No | Cos | K - Level | MCQs | | Short Answers | | Section C (Either / or Choice) | Section D (Open Choice) |
| | | | No. of Questions | K – Level | No. of Question | K - Level | | |
| 1 | CO1 | Up to K4 | 2 | K1&K2 | 1 | K2 | 2(K2&K2) | 1(K3) |
| 2 | CO2 | Up to K4 | 2 | K1&K2 | 1 | K1 | 2(K2&K2) | 1(K4) |
| 3 | CO3 | Up to K4 | 2 | K1&K2 | 1 | K2 | 2(K2&K2) | 1(K4) |
| 4 | CO4 | Up to K4 | 2 | K1&K2 | 1 | K2 | 2(K3&K3) | 1(K4) |
| 5 | CO5 | Up to K4 | 2 | K1&K2 | 1 | K2 | 2(K2&K2) | 1(K4) |
| No. of Questions to be Asked | | | 10 | | 5 | | 10 | 5 |
| No. of Questions to be answered | | | 10 | | 5 | | 5 | 3 |
| Marks for each question | | | 1 | | 2 | | 5 | 10 |
| Total Marks for each section | | | 10 | | 10 | | 25 | 30 |
| (Figures in parenthesis denotes, questions should be asked with the given K level) | | | | | | | | |
| Distribution of Marks with K Level | | | | | | | | |
| K Level | Section A (Multiple Choice Questions) | Section B (Short Answer Questions) | Section C (Either/ or Choice) | Section D (Open Choice) | Total Marks | % of (Marks without choice) | Consolidated % | |
| K1 | 5 | 2 | - | - | 7 | 5.83 | 50 | |
| K2 | 5 | 8 | 40 | - | 53 | 44.16 | | |
| K3 | - | - | 10 | 10 | 20 | 16.67 | 17 | |
| K4 | - | - | - | 40 | 40 | 33.33 | 33 | |
| Marks | 10 | 10 | 50 | 50 | 120 | 100 | 100 | |
| NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels. | | | | | | | | |

Summative Examinations - Question Paper – Format

| Section A (Multiple Choice Questions) | | | |
|---------------------------------------|-----|---------|-----------------|
| Answer All Questions | | | (10x1=10 marks) |
| Q.No | CO | K Level | Questions |
| 1 | CO1 | K1 | |
| 2 | CO1 | K2 | |
| 3 | CO2 | K1 | |
| 4 | CO2 | K2 | |

| | | | |
|----|-----|----|--|
| 5 | CO3 | K1 | |
| 6 | CO3 | K2 | |
| 7 | CO4 | K1 | |
| 8 | CO4 | K2 | |
| 9 | CO5 | K1 | |
| 10 | CO5 | K2 | |

Section B (Short Answers)**Answer All Questions****(5x2=10 marks)**

| Q.No | CO | K Level | Questions |
|------|-----|---------|-----------|
| 11 | CO1 | K2 | |
| 12 | CO2 | K1 | |
| 13 | CO3 | K2 | |
| 14 | CO4 | K2 | |
| 15 | CO5 | K2 | |

Section C (Either/Or Type)**Answer All Questions****(5 x 5 = 25 marks)**

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

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

Section D (Open Choice)**Answer Any Three questions****(3x10=30 marks)**

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



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

| | | | | |
|--|---------------------------------------|---|----------------|------------------|
| Course Name | FINANCIAL MANAGEMENT | | | |
| Course Code | 21UCOC33 | L | P | C |
| Category | Core | 5 | - | 4 |
| Nature of course: | EMPLOYABILITY | ✓ | SKILL ORIENTED | ENTREPRENEURSHIP |
| Course Objectives: 1. To access the various Process of Financial Management Practice 2. To understand the cost of capital in wide aspects. 3. To understand the nature and evaluation of capital budgeting decision 4. To make a decision long term investment proposals by using Pay-back, NPV, IRR and ARR and prepare statement of working capital requirements independently 5. To familiarize the concept of dividend policy and its relevance in corporate | | | | |
| UNIT: I | INTRODUCTION TO FINANCIAL MANAGEMENT | | | 15 |
| Meaning, objectives and importance of finance – Sources of finance – Functions of financial management – Role of financial manager in financial management | | | | |
| UNIT: II | COST OF CAPITAL AND CAPITAL STRUCTURE | | | 15 |
| Cost of capital – Cost of Equity Capital – Cost of preference Share Capital – Cost of Debt – Cost Retained Earnings- Weighted Average (or) Composite of Capital (WACC).Capital Structures Planning – Factors Affecting Capital Structures – Determining Debt and Equity Proportion – Theories of Capital Structure — Leverages – Types of Leverages. | | | | |
| UNIT: III | CAPITAL BUDGETING | | | 15 |
| Capital budgeting – Meaning – Nature – Need – Importance – Capital budgeting process – Kinds of capital investment proposals – Factors affecting capital investment decisions -capital budgeting appraisal methods | | | | |
| UNIT: IV | WORKING CAPITAL MANAGEMENT | | | 15 |
| Meaning – Types – Components of Working Capital – Working Capital Operating Cycle – Factors Influencing Working Capital – Determinants of Working Capital Requirements | | | | |
| UNIT: V | DIVIDEND POLICY | | | 15 |
| Meaning -Types – Factors affecting dividend payment – Company law provisions on dividend payment – Various Dividend models (Walter's, Gordon's, M.M. Hypothesis) | | | | |
| | Total Lecture Hours | | | 75 Hrs |
| (60% of marks must be allotted to problem solving questions. 40% of marks must be allotted to Theory questions). | | | | |
| Books for Study: | | | | |
| 1. 1. S.N. Maheswari, Financial Management , Sultan Chand and Sons, New Delhi,2019 | | | | |
| Books for References: | | | | |
| 1. Dr.A. Murthy, Financial Management , Margham Publication, Chennai, 2018. | | | | |
| 2. Khan & Jain, Financial Management Text, Problems and Cases, McGraw Hill Publication, New Delhi 2018 | | | | |

3. Prasanna Chandra, **Financial Management**, Tata McGraw-Hill Education, New Delhi .2019
 4. S. K. Sharma, **Fundamentals of Financial Management**, Sultan Chand & sons, NewDelhi.2019

Web Resources:

1. <https://www.managementstudyguide.com/financial-management.htm#:~:text=Financial%20Management%20means%20planning%2C%20organizing,financial%20resources%20of%20the%20enterprise.>
 2. <https://www.csus.edu/indiv/s/schafferb/133CHAPTER052002.ppt>
 3. <https://www.accountingnotes.net/financial-management/dividends/dividend-policy-definition-classification-and-concepts/7313>

| Course Outcomes | | K Level |
|-----------------|---|----------|
| CO1: | Understand the principles and practices of managing the Finance | Up to K3 |
| CO2: | Acquaint the various approaches in the calculation of earnings per share, leverages and cost of capital | Up to K3 |
| CO3: | Familiarize the concepts of Capital budgeting and its applications. | Up to K3 |
| CO4: | Calculate working capital requirements | Up to K4 |
| CO5: | Gain an insight about dividend policy | Up to K3 |

CO & PO Mapping:

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

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

LESSON PLAN

| Unit | Financial Management | Hrs | Pedagogy |
|------|---------------------------------------|-----|---------------|
| I | Introduction to financial Management | 15 | Lecture (PPT) |
| II | Cost of Capital and Capital Structure | 15 | Lecture (PPT) |
| III | Capital Budgeting | 15 | Lecture (PPT) |
| IV | Working Capital Management | 15 | Lecture (PPT) |
| V | Dividend Policy | 15 | Lecture (PPT) |

Course Designed by:

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

| Learning Outcome Based Education & Assessment (LOBE) | | | | | | | | |
|--|-----|---------------------------------|----------------------|--------------|----------------------|--------------|----------------------------------|-----------------------------|
| Formative Examination - Blue Print | | | | | | | | |
| Articulation Mapping – K Levels with Course Outcomes (COs) | | | | | | | | |
| Internal | Cos | K Level | Section A | | Section B | | Section C Either or Choice | Section D Open Choice |
| | | | MCQs | | Short Answers | | | |
| | | | No. of. Questions | K – Level | No. of. Questions | K – Level | | |
| CIA I | CO1 | Up to K3 | 2 | K1,K2 | 1 | K1 | 2(K2&K2) | 1(K3) |
| | CO2 | Up to K3 | 2 | K1,K2 | 2 | K2 | 2(K3&K3) | 2(K3&K3) |
| CIA II | CO3 | Up to K3 | 2 | K1,K2 | 1 | K2 | 2(K2&K2) | 1(K3) |
| | CO4 | Up to K4 | 2 | K1,K2 | 2 | K2 | 2(K3&K3) | 2(K3&K4) |
| Question Pattern CIA I & II | | No. of Questions to be asked | 4 | | 3 | | 4 | 3 |
| | | No. of Questions to be answered | 4 | | 3 | | 2 | 2 |
| | | Marks for each question | 1 | | 2 | | 5 | 10 |
| | | Total Marks for each section | 4 | | 6 | | 10 | 20 |

| Distribution of Marks with K Level CIA I & CIA II | | | | | | | | |
|---|---------|--|---|--------------------------------------|-------------------------------|----------------|--------------------------------------|---------------------|
| | K Level | Section A (Multiple Choice Questions) | Section B (Short Answer Questions) | Section C (Either / Or Choice) | Section D (Open Choice) | Total Marks | % of (Marks without choice) | Consolidate of % |
| CIA I | K1 | 2 | 2 | - | - | 4 | 6.7 | 50 |
| | K2 | 2 | 4 | 10 | - | 16 | 43.3 | |
| | K3 | - | - | 10 | 30 | 40 | 50 | 50 |
| | K4 | - | - | - | - | - | - | - |
| | Marks | 4 | 6 | 20 | 30 | 60 | 100 | 100 |
| CIA II | K1 | 2 | - | - | - | 2 | 3.33 | 33 |
| | K2 | 2 | 6 | 10 | - | 18 | 30 | |
| | K3 | - | - | 10 | 20 | 30 | 50 | 50 |
| | K4 | - | - | - | 10 | 10 | 16.67 | 17 |
| | Marks | 4 | 6 | 20 | 30 | 60 | 100 | 100 |

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

Distribution of Marks with K Level

| K Level | Section A (Multiple Choice Questions) | Section B (Short Answer Questions) | Section C (Either/ or Choice) | Section D (Open Choice) | Total Marks | % of (Marks without choice) | Consolidated % |
|--|--|---------------------------------------|----------------------------------|-----------------------------|-------------|--------------------------------|----------------|
| K1 | 5 | 2 | - | - | 7 | 5.83 | 50 |
| K2 | 5 | 8 | 30 | 10 | 53 | 44.16 | |
| K3 | - | - | 20 | 30 | 50 | 41.67 | 42 |
| K4 | - | - | - | 10 | 10 | 8.33 | 8 |
| Marks | 10 | 10 | 50 | 50 | 120 | 100 | 100 |
| NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels. | | | | | | | |

Summative Examinations - Question Paper – Format

Section A (Multiple Choice Questions)

Answer All Questions

(10x1=10 marks)

| Q.No | CO | K Level | Questions |
|------|-----|---------|-----------|
| 1 | CO1 | K1 | |
| 2 | CO1 | K2 | |
| 3 | CO2 | K1 | |

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

Section B (Short Answers)**Answer All Questions****(5x2=10 marks)**

| Q.No | CO | K Level | Questions |
|------|-----|---------|-----------|
| 11 | CO1 | K2 | |
| 12 | CO2 | K1 | |
| 13 | CO3 | K2 | |
| 14 | CO4 | K2 | |
| 15 | CO5 | K2 | |

Section C (Either/Or Type)**Answer All Questions****(5 x 5 = 25 marks)**

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

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

Section D (Open Choice)**Answer Any Three questions****(3x10=30 marks)**

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



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

| | | | | | | | | |
|---|--------------------------------|---|---------------|--|------------------|---------------------|---|-------|
| Course Name | AUDITING | | | | | | | |
| Course Code | 21UCOC34 | | | | | L | P | C |
| Category | Core | | | | | 5 | - | 4 |
| Nature of course: | EMPLOYABILITY | ✓ | SKILLORIENTED | | ENTREPRENEURSHIP | | | |
| Course Objectives: | | | | | | | | |
| 1. To understand the nature of present day auditing in India. | | | | | | | | |
| 2. To gain an insight on the nature of auditing practices and to know the procedure for auditing. | | | | | | | | |
| 3. To understand the dynamics of auditing transactions of various institutions. | | | | | | | | |
| 4. To learn the meaning and importance of developments in the practices of auditing in India. | | | | | | | | |
| 5.To express an opinion on financial statements. | | | | | | | | |
| UNIT:I | INTRODUCTION | | | | | 15 | | |
| Introduction – Meaning – Features – Importance - Objectives – Advantages and Limitations of Auditing – Classifications of Audit – Techniques of Auditing – Difference between Auditing and Accountancy | | | | | | | | |
| UNIT: II | AUDIT PLANNING | | | | | 15 | | |
| Audit Programme – Audit Note Book – Working Paper – Audit Planning -Engagement of an Auditor for Audit Work – Internal Control – Objectives of Internal Control – Forms of Internal Control – Merits and drawback of Internal Control – Internal Audit – Features – Objectives – Advantages of Internal Audit– Distinction Between Internal Control and Internal audit. | | | | | | | | |
| UNIT :III | VOUCHING | | | | | 15 | | |
| Meaning – Definition – Objective – Requisites of a Valid Voucher – Types of Vouching – Vouching of Cash Transaction – Vouching of Trade Transactions- | | | | | | | | |
| UNIT: IV | VERIFICATION AND VALUATION | | | | | 15 | | |
| Verification – Objects of Verification – Principles of Verification – Verification and Valuation of Assets (Cash and Stock) – Verification of Liabilities. | | | | | | | | |
| UNIT: V | COMPANY AUDIT AND AUDIT REPORT | | | | | 15 | | |
| Auditors of a Company – Appointment – Removal – Remuneration –Qualification and Disqualification of Auditor – Rights, Duties and Powers of Auditor, Liabilities of Auditor – Audit Report – Types of Audit Report – Statutory Report – Matters to be included in the Audit Report. | | | | | | | | |
| | | | | | | Total Lecture Hours | | 75Hrs |
| Books for Study: | | | | | | | | |
| 1. Tandon, B.N &Sudharsanam, S. 2016. A Handbook of Practical Auditing: S Chand & Company Pvt. Ltd. New Delhi | | | | | | | | |
| Books for References: | | | | | | | | |

1. Natarajan, L. 2016. Auditing Chennai: Margham Publications Chennai
2. Pagar, D. 2016. Principles and Practice of Auditing (14 ed.): Sultan Chand & Sons.
3. Sundar K. and Paari, 2016 Auditing Vijay Nicole, Imprints Private Ltd, Chennai
4. Saxena, R.G. 2016 Principles of Auditing, Himalaya Publishing House, New Delhi.

Web Resources:

1. archive.mu.ac.in
2. www.audit.gatech.edu
3. <https://audit.gatech.edu>
4. <https://taxguru.in>
5. <https://www.investopedia.com>

| Course Outcomes | | K Level |
|-----------------|---|----------|
| CO1: | Make the students to learn the basic Principles and procedures of Auditing. | Up To K3 |
| CO2: | Understanding the Preparatory work before Audit towards Audit Profession | Up To K2 |
| CO3: | Analyze Vouching, | Up To K3 |
| CO4: | Know the process of Verification and Valuation of Assets | Up To K4 |
| CO5: | Able to perform company audit and audit report | Up To K3 |

CO & PO Mapping:

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

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

LESSON PLAN

| UNIT | AUDITING | Hrs | Pedagogy |
|------|--------------------------------|-----|-----------------|
| I | Introduction | 15 | L / PPT |
| II | Audit Planning | 15 | L/Chalk in Talk |
| III | Vouching | 15 | L / PPT |
| IV | Verification and Valuation | 15 | L / PPT |
| V | Company Audit and Audit Report | 15 | Chalk/PPT |

Course Designed by:

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

| Learning Outcome Based Education & Assessment (LOBE) | | | | | | | | |
|--|-----|---------------------------------|---------------------|--------------|---------------------|--------------|----------------------------------|-----------------------------|
| Formative Examination - Blue Print | | | | | | | | |
| Articulation Mapping – K Levels with Course Outcomes (COs) | | | | | | | | |
| Internal | Cos | K Level | Section A | | Section B | | Section C Either or Choice | Section D Open Choice |
| | | | MCQs | | Short Answers | | | |
| | | | No. of Questions | K – Level | No. of Questions | K - Level | | |
| CIA I | CO1 | Up to K3 | 2 | K1,K2 | 1 | K2 | 2(K2&K2) | 1(K3) |
| | CO2 | Up to K2 | 2 | K1,K2 | 2 | K1 | 2(K2&K2) | 2(K2&K2) |
| CIA II | CO3 | Up to K3 | 2 | K1,K2 | 1 | K2 | 2(K2&K2) | 1(K3) |
| | CO4 | Up to K4 | 2 | K1,K2 | 2 | K2 | 2(K3&K3) | 2(K4&K4) |
| Question Pattern CIA I & II | | No. of Questions to be asked | 4 | | 3 | | 4 | 3 |
| | | No. of Questions to be answered | 4 | | 3 | | 2 | 2 |
| | | Marks for each question | 1 | | 2 | | 5 | 10 |
| | | Total Marks for each section | 4 | | 6 | | 10 | 20 |

| Distribution of Marks with K Level CIA I & CIA II | | | | | | | | |
|---|---------|--|---|---|-------------------------------|----------------|--------------------------------------|---------------------|
| | K Level | Section A (Multiple Choice Questions) | Section B (Short Answer Questions) | Section C (Either / Or Choice) | Section D (Open Choice) | Total Marks | % of (Marks without choice) | Consolidate of % |
| CIA I | K1 | 2 | 4 | - | - | 6 | 10 | 83 |
| | K2 | 2 | 2 | 20 | 20 | 44 | 73.33 | |
| | K3 | - | - | - | 10 | 10 | 16.67 | 17 |
| | K4 | - | - | - | - | - | - | - |
| | Marks | 4 | 6 | 20 | 30 | 60 | 100 | 100 |
| CIA II | K1 | 2 | - | - | - | 2 | 3.5 | 34 |
| | K2 | 2 | 6 | 10 | - | 18 | 30 | |
| | K3 | - | - | 10 | 10 | 20 | 33.33 | 33 |
| | K4 | - | - | - | 20 | 20 | 33.33 | 33 |
| | Marks | 4 | 6 | 20 | 30 | 60 | 100 | 100 |

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

| Distribution of Marks with K Level | | | | | | | |
|--|--|---------------------------------------|----------------------------------|-----------------------------|-------------|--------------------------------|----------------|
| K Level | Section A (Multiple Choice Questions) | Section B (Short Answer Questions) | Section C (Either/ or Choice) | Section D (Open Choice) | Total Marks | % of (Marks without choice) | Consolidated % |
| K1 | 5 | 2 | - | - | 7 | 5.83 | 50 |
| K2 | 5 | 8 | 30 | 10 | 53 | 44.16 | |
| K3 | - | - | 20 | 30 | 50 | 41.67 | 42 |
| K4 | - | - | - | 10 | 10 | 8.33 | 8 |
| Marks | 10 | 10 | 50 | 50 | 120 | 100 | 100 |
| NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels. | | | | | | | |

Summative Examinations - Question Paper – Format

| Section A (Multiple Choice Questions) | | | |
|--|-----|---------|------------------------|
| Answer All Questions | | | (10x1=10 marks) |
| Q.No | CO | K Level | Questions |
| 1 | CO1 | K1 | |
| 2 | CO1 | K2 | |
| 3 | CO2 | K1 | |

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

Section B (Short Answers)**Answer All Questions****(5x2=10 marks)**

| Q.No | CO | K Level | Questions |
|-------------|-----------|----------------|------------------|
| 11 | CO1 | K2 | |
| 12 | CO2 | K1 | |
| 13 | CO3 | K2 | |
| 14 | CO4 | K2 | |
| 15 | CO5 | K2 | |

Section C (Either/Or Type)**Answer All Questions****(5 x 5 = 25 marks)**

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

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

Section D (Open Choice)**Answer Any Three questions****(3x10=30 marks)**

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



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

| | | | | |
|--|---------------------------|---|----------------|------------------|
| Course Name | MARKETING MANAGEMENT | | | |
| Course Code | 21UCOA31 | L | P | C |
| Category | Allied | 6 | - | 4 |
| Nature of course: | EMPLOYABILITY | ✓ | SKILL ORIENTED | ENTREPRENEURSHIP |
| Course Objectives: | | | | |
| 1. To familiarize the basic concepts of Marketing 2. To highlight the various marketing functions and to impart necessary skills which help the students to choose a career in the field of marketing 3. To expose the students in the concept of Marketing Mix 4. To provide basic knowledge about the latest trends Sales Promotion techniques. 5. To enable the students to understand the behaviour of consumers | | | | |
| UNIT: I | INTRODUCTION TO MARKETING | | | 15 |
| Market – Meaning – Types; Marketing – Definition, Features, Role and Importance, Difference between selling and marketing; Evolution of marketing concept; Innovations in modern marketing. E-Marketing | | | | |
| UNIT: II | FUNCTIONS OF MARKETING | | | 18 |
| Marketing Functions – Definition – Classification; Functions of Exchange – Buying – Definition, Factors, Types; Assembling – Need, advantages, Problems; Selling – Methods, Functions of physical supply; Transportation – Functions; Storage and Warehousing – Meaning, Need for Storage, Functions of Warehousing, Kinds of warehouses, Advantages; Standardization and Grading – Aims and Demerits of Standardization; Grading – Importance, Types; Market Information. | | | | |
| UNIT: III | MARKETING MIX | | | 21 |
| Marketing mix – Definition, Components, 4Ps of marketing Mix; Product – Concept, Definitions, Totality, Features, Product Levels, Classification of products and goods. Price Mix – Price – Meaning – Factors affecting price decisions, Pricing Policies, Kinds of pricing decisions; | | | | |
| UNIT: IV | SALES PROMOTION | | | 18 |
| Promotion Mix – Promotion – Meaning, Steps involved in effective communication – AIDA Formula – Promotion Budget – Deciding Promotion Mix – Sales promotion – Definition, Kinds; Advertising – Definition, Steps, Types, Difference between Publicity and Advertising. | | | | |
| UNIT: V | CONSUMER BEHAVIOUR | | | 18 |
| Consumer Behaviour – Meaning, Need; Buying Motives – Definition, Classification; Decision making by consumers; Post Purchase Behaviour; Buyer Decision Making process for new product; Classification of consumers for new product. | | | | |
| Total Lecture Hours | | | | 90 Hrs |
| Books for Study: | | | | |
| 1. Dr. L. Natarajan, (2019 Reprint), “Marketing”, Margham Publications, Chennai, | | | | |
| Books for References: | | | | |

1. Dr. Amit Kumar (2021), “**Marketing Management**”, SahityaBhawan Publications, Agra
2. Dr. C.B. Gupta, Dr. Rajan Nair (2017), “**Marketing Management**” – Text and Cases, Sultan Chand and Sons, New Delhi
3. Philip Kotler & Kevin Lane Keller (2016), “**Marketing Management**”, Pearson India.
4. S. A. Sherlekar, R. Krishnamoorthy (2017), “**Marketing Management Concepts and Cases**”, Himalaya Publishing House, Mumbai

Web Resources:

1. <https://ocw.mit.edu/courses/sloan-school-of-management/15-810-marketing-management-fall-2010/lecture-notes/>
2. <https://nptel.ac.in/courses/110/108/110108141/>
3. <https://nptel.ac.in/courses/110/107/110107147/>
4. <https://www.classcentral.com/course/swayam-marketing-management-ii-12989>
5. <https://open.umn.edu/opentextbooks/textbooks/introducing-marketing>

Course Outcomes**K Level**

| | | |
|-------------|--|----------|
| CO1: | Acquire knowledge about marketing concepts and marketing management | Up to K3 |
| CO2: | Understand different Marketing Functions | Up to K2 |
| CO3: | Know the right combination of Product, Price, Promotion and Place for a Business | Up to K3 |
| CO4: | Gain Knowledge to stimulate market demand and Increase Sales Volume | Up to K4 |
| CO5: | Attain knowledge to analyze buyer's behaviour | Up to K3 |

CO & PO Mapping:

| Cos | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 |
|------|------|------|------|------|------|------|
| CO 1 | 3 | 2 | 2 | 3 | 3 | 3 |
| CO 2 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO 4 | 3 | 3 | 3 | 3 | 2 | 3 |
| CO 5 | 3 | 3 | 2 | 2 | 3 | 3 |

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

LESSON PLAN

| Unit | MARKETING MANAGEMENT | Hrs | Pedagogy |
|------------|---------------------------|-----|---------------|
| I | Introduction to Marketing | 15 | Lecture (PPT) |
| II | Functions of Marketing | 18 | Lecture (PPT) |
| III | Marketing Mix | 18 | Lecture (PPT) |
| IV | Sales Promotion | 21 | Lecture (PPT) |
| V | Consumer Behaviour | 18 | Lecture (PPT) |

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

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

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

Distribution of Marks with K Level CIA I & CIA II

| | K Level | Section A (Multiple Choice Questions) | Section B (Short Answer Questions) | Section C (Either / Or Choice) | Section D (Open Choice) | Total Marks | % of (Marks without choice) | Consolidate of % |
|------------|------------|--|---|---|-------------------------------|----------------|--------------------------------------|---------------------|
| CI A I | K1 | 2 | 4 | - | - | 6 | 10 | 73 |
| | K2 | 2 | 2 | 20 | 20 | 44 | 73.33 | |
| | K3 | - | - | - | 10 | 10 | 16.67 | 17 |
| | K4 | - | - | - | - | - | - | - |
| | Marks | 4 | 6 | 20 | 30 | 60 | 100 | 100 |
| CI A II | K1 | 2 | - | - | - | 2 | 3.33 | 33 |
| | K2 | 2 | 6 | 10 | - | 18 | 30 | |
| | K3 | - | - | 10 | 20 | 30 | 50 | 50 |
| | K4 | - | - | - | 10 | 10 | 16.67 | 17 |
| | Marks | 4 | 6 | 20 | 30 | 60 | 100 | 100 |

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

| Distribution of Marks with K Level | | | | | | | |
|---|---------------------------------------|------------------------------------|-------------------------------|--------------------------|-------------|-----------------------------|----------------|
| K Level | Section A (Multiple Choice Questions) | Section B (Short Answer Questions) | Section C (Either/ or Choice) | Section D (Open Choice) | Total Marks | % of (Marks without choice) | Consolidated % |
| K1 | 5 | 2 | - | - | 7 | 5.83 | 50 |
| K2 | 5 | 8 | 30 | 10 | 53 | 44.16 | |
| K3 | - | - | 20 | 30 | 50 | 41.67 | 42 |
| K4 | - | - | - | 10 | 10 | 8.33 | 8 |
| Marks | 10 | 10 | 50 | 50 | 120 | 100 | 100 |
| NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels. | | | | | | | |

Summative Examinations - Question Paper – Format

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

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



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

| | | | | | | | |
|---|--|--|----------------|--|------------------|--------|---|
| Course Name | ENTREPRENEURSHIP DEVELOPMENT PROGRAMME | | | | | | |
| Course Code | 21UCOS31 | | | | L | P | C |
| Category | Skill Based | | | | 2 | - | 2 |
| Nature of course: | EMPLOYABILITY | | SKILL ORIENTED | | ENTREPRENEURSHIP | | ✓ |
| Course Objectives: | | | | | | | |
| <div>1. To enable the students to understand the concept of Entrepreneurship and to learn the professional behavior about Entrepreneurship.</div> <div>2. To identify significant changes and trends which create new business opportunities</div> <div>3. To analyze the environment for potential business opportunities.</div> <div>4. To provide conceptual exposure on converting ideas to an entrepreneurial firms.</div> <div>5. To acquaint the knowledge about various scope for Women Entrepreneurs</div> | | | | | | | |
| UNIT: I | ENTREPRENEURSHIP | | | | | 6 | |
| Entrepreneurship – Meaning – Definition – Entrepreneur – Meaning - Definition – Types of Entrepreneurs – Factors affecting Entrepreneurial Growth -Entrepreneurial Motivation - Ethics of an Entrepreneurship - Entrepreneurial Competencies –Challenges to Entrepreneurship–Social Responsibility in Entrepreneurship. | | | | | | | |
| UNIT: II | DEVELOPING BUSINESS IDEAS | | | | | 6 | |
| Meaning – Steps in Business Idea - Opportunity Analysis – Ideation Techniques – Ideation Catalysts and Inhibitors – Idea to Opportunity Maps – Evaluation of Idea to Opportunity Maps – Business Model – Functions of a Business Model - Business Modeling– Benefits of Business Modeling - Business Models to Business Plans. | | | | | | | |
| UNIT: III | PROJECT APPRAISAL AND IMPLEMENTATION | | | | | 6 | |
| Project- Meaning –Content of Project- Identification and Selection – Project Formulation – Project Appraisal – Project Report – Content of the Project Report - Legal, Regulatory and Statutory Body – Clearance Approvals and NOC – Compliance – Financing of Enterprise . | | | | | | | |
| UNIT: IV | INSTITUTIONAL FINANCE TO ENTREPRENEURS | | | | | 6 | |
| Schemes and Functions of Industries – District Industries Centres (DICs) – Industrial Development Corporation (IDC) – State Financial Corporation (SFCs) – Small Scale Industries Development Corporations (SSIDCs) –Khadi and Village Industries Commission (KVIC) – Technical Consultancy Organization (TCO) – Small Industries Service Institute (SISI) – National Small Industries Corporation (NSIC) – Small Industries Development Bank of India (SIDBI) | | | | | | | |
| UNIT: V | WOMEN ENTREPRENEUR | | | | | 6 | |
| Meaning – Definition – Role of Women Entrepreneur- Factors influencing Women Entrepreneur, Challenges for Women Entrepreneurs, Growth and Development of women entrepreneurs in India. | | | | | | | |
| | Total Lecture Hours | | | | | 30 Hrs | |
| Books for Study: | | | | | | | |
| 1. Dr. S.S. Khanka, Entrepreneurial Development, S.Chand& Co. Ltd., NewDelhi. 2017 | | | | | | | |

Books for References:

1. Weihrich Heinz, Canice Mark V and Koontz Harold, Management – A Global Innovative and Entrepreneurial Perspective, Tata McGraw Hill Education Pvt.Ltd., 3rd Edition, 2019.
2. Poornima M. Charantimath, Entrepreneurship Development and Small Business Enterprises, Pearson, India, 2018.
3. Sangeetha Sharma, Entrepreneurship Development, PHI Learning Pvt. Ltd. 2021
4. Gupta C. B., Srinivasan N P, Entrepreneurial Development, Sultan Chand and Sons. 2020
5. Dr. R. C. Bhatia, Entrepreneurship – Business and Management, Sultan Chand and Sons, 2020

Web Resources:

1. www.ediindia.org, www.internationalentrepreneurship.com
2. www.startupdunia.com, www.yuvaentrepreneurs.com, www.indiastat.com
3. www.entrepreneur.com

| Course Outcomes | | K Level |
|-----------------|--|----------|
| CO1: | Understand the basic development of entrepreneurship as a profession. | Up to K2 |
| CO2: | Describe examples of entrepreneurial business and actual practice, both successful and unsuccessful, and explain the role and significance of entrepreneurship as a career, in the firm, and in society. | Up to K2 |
| CO3: | Understand the differences between an entrepreneurial venture and an ongoing business operation. | Up to K2 |
| CO4: | Understand the importance and role of ethical, sustainability, innovation and global issues for strategic decision making. | Up to K2 |
| CO5: | Identify the scope and opportunities for Women Entrepreneur | Up to K2 |

CO & PO Mapping:

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

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

LESSON PLAN

| Unit | Entrepreneurship Development Programme | Hrs | Pedagogy |
|------|--|-----|---------------|
| I | Entrepreneurship | 6 | Lecture (PPT) |
| II | Developing Business Ideas | 6 | Lecture (PPT) |
| III | Project Appraisal and Implementation | 6 | Lecture (PPT) |
| IV | Institutional Finance to Entrepreneurs | 6 | Lecture (PPT) |
| V | Women Entrepreneur | 6 | Lecture (PPT) |

Course Designed by:

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



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

| | | | | | |
|--|----------------------------|---|----------------|------------------|----------|
| Course Name | FUNDAMENTALS OF ACCOUNTING | | | | |
| Course Code | 21UCON31 | | L | P | C |
| Category | Non Major Elective | | 2 | - | 2 |
| Nature of course: | EMPLOYABILITY | ✓ | SKILL ORIENTED | ENTREPRENEURSHIP | |
| Course Objectives: | | | | | |
| 1. To understand the basic concepts and convention of accounting, accounting system. | | | | | |
| 2. To know how the accounting entries are posted in books. | | | | | |
| 3.To familiarize the learner to prepare the financial statement | | | | | |
| 4. To train the learners to prepare the accounts of trading and non- trading concerns | | | | | |
| 5. To gain knowledge on the depreciation methods | | | | | |
| UNIT: I | INTRODUCTION | | | | 5 Hours |
| Meaning and definition of Book keeping and accounting – Functions of accounting – Objectives of accounting – Advantages & limitation of accounting – Double entry system of book keeping – Advantages of double entry system – Difference between single entry system and double entry system. | | | | | |
| UNIT: II | JOURNAL | | | | 5 Hours |
| Meaning- Definition - Advantages of Journal- Rules of Accounting– Types of accounts – Passing of Journal Entries | | | | | |
| UNIT: III | LEDGER | | | | 7 Hours |
| Meaning – Advantages – Difference between Journal and ledger – Balancing of accounts in the ledger – Practical exercises for the preparation of ledger. | | | | | |
| UNIT: IV | TRIAL BALANCE | | | | 6 Hours |
| Meaning – Objectives – Distinction between Trial balance and Balance sheet - Preparation of Trial Balance | | | | | |
| UNIT: V | FINAL ACCOUNTS | | | | 7 Hours |
| Meaning of Final accounts – Objectives — Format of trading, profit and loss account and balance sheet. Simple adjustments in final accounts (outstanding, prepaid, depreciation) – Practical problems | | | | | |
| | Total Lecture Hours | | | | 30 Hours |
| (80% of marks must be allotted to problem solving questions. 20% of marks must be allotted to Theory questions). | | | | | |
| Books for Study: | | | | | |
| 1. S.P. Jain, K.L.Narang, “Financial Accounting”, Kalyani Publishers, 2019 | | | | | |
| Books for References: | | | | | |
| 1. T.S. Reddy and A. Murthy, “Financial Accounting”, Margham Publications, 6th Edition, Reprint | | | | | |

2019

2. T.S.Grewal, “Double Entry Book-Keeping”, Sultan Chand & Sons, New Delhi, reprint 2022.
3. Dr. S. M. Shukla, “Fundamentals of Accounting”, SahityaBhawan Publications, Agra, 2019

Web Resources:

1. https://onlinecourses.nptel.ac.in/noc19_mg37/preview
2. <https://www.youtube.com/watch?v=P9JIBbZas3w>
3. https://onlinecourses.swayam2.ac.in/cec20_mg23/preview

| Course Outcomes | | K Level |
|-----------------|---|----------|
| CO1: | Understand the basic Accounting concepts. | Up to K2 |
| CO2: | Journalize the Business Transactions | Up to K2 |
| CO3: | Know the Various forms of Ledger | Up to K3 |
| CO4: | Able to Prepare Trial Balance of a Business | Up to K4 |
| CO5: | Proficient in Preparing Final Accounts | Up to K4 |

CO & PO Mappings:

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

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

LESSON PLAN

| UNIT | Basics of Accounting | Hrs | Pedagogy |
|------|----------------------|-----|----------------|
| I | Introduction | 5 | Chalk and Talk |
| II | Journal | 5 | Chalk and Talk |
| III | Ledger | 7 | Chalk and Talk |
| IV | Trial Balance | 6 | Chalk and Talk |
| V | Final Accounts | 7 | Chalk and Talk |

Course Designed by:

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





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

| | | | | | | |
|--|--------------------------------------|---|----------------|------------------|---|----|
| Course Name | PARTNERSHIP ACCOUNTING | | | | | |
| Course Code | 21UCOC41 | | | L | P | C |
| Category | Core | | | 5 | - | 4 |
| Nature of Course: | EMPLOYABILITY | ✓ | SKILL ORIENTED | ENTREPRENEURSHIP | | |
| Course Objectives: | | | | | | |
| 1. To gain working knowledge of the principles and procedure of partnership accounting and their application to different practical situations to gain the ability to solve the problems. 2.To able to calculate and proper the journal entries for the partnership interest, the withdrawal of the partner, and the addition of a partner 3. To get acquainted with the accounting treatments required for admission, retirement and death of partners in partnership firm 4.To understand the accounting procedures involved in the dissolution of firms under different situations. 5. After successful completion of this course, the student should have understood basic accounting framework and also the accounting practice prevailing in partnership firms and other allied aspects. | | | | | | |
| UNIT: I | INTRODUCTION TO PARTNERSHIP ACCOUNTS | | | | | 15 |
| Partnership – Meaning –Partnership Deed–Rules Applicable in the absence of Partnership deed - Profit and Loss Appropriation Account–Fixed Capital Account–Fluctuating capital account–Interest on capital–Interest on drawings. | | | | | | |
| UNIT: II | ADMISSION OF A PARTNER | | | | | 15 |
| Meaning – Calculation of new ratio and sacrificing ratio – Revaluation of assets and liabilities – Treatment of goodwill –Adjustment of Capitals. | | | | | | |
| UNIT: III | RETIREMENT AND DEATH OF PARTNER | | | | | 15 |
| Meaning – Calculation of New ratio and gaining ratio–Retirement - Admission Cum Retirement – Death of a Partner – Treatment of Joint Life Policy | | | | | | |
| UNIT: IV | DISSOLUTION OF FIRM | | | | | 15 |
| Meaning –Modes of dissolution – Insolvency of Partners – Garner Vs Murray – Insolvency of all Partners – Deficiency Accounts – Sale to a Company Piecemeal Distribution of Cash – Proportionate Capital Method and Maximum loss Method. | | | | | | |
| UNIT: V | AMALGAMATION OF FIRMS | | | | | 15 |
| Meaning –Accounting Treatment–Accounting Treatment in the books of old firm - Accounting Treatment in the books of new firm | | | | | | |
| | Total Lecture Hours | | | | | 75 |
| (80% of marks must be allotted to problem solving questions. 20% of marks must be allotted to Theory questions). | | | | | | |
| Books for Study: | | | | | | |
| 1. T.S. Reddy and A.Murthy, “Advanced Accountancy”, Margham Publications, Chennai, 2020. | | | | | | |
| Books for References: | | | | | | |
| 1.R.L.Gupta and M.Radhaswamy, “Corporate Accounting”, Sultan Chand Publisher, Kolkata, 2020 | | | | | | |

2. S.P.Jain and K.L. Narang "*Advanced Accountancy*", Kalyani Publishers, New Delhi, 2020.
3. M.A. Arulanandam & K.S. Raman, "*Advanced Accountancy*" Vol-I, Sixth Edition, 2016, Himalaya Publishing House, Mumbai.
4. S. N. Maheshwari & Suneel K Maheshwari, "*Financial Accounting*", Fifth Edition, 2017, Vikas Publishing House.
5. R.S.N. Pillai, Bagavathi & S. Uma, "*Fundamentals of Advanced Accountancy*", Third Edition, 2018, S. Chand, New Delhi.

Web Resources:

1. <https://ndl.iitkgp.ac.in/>
2. https://en.wikipedia.org/wiki/Partnership_accounting
3. <https://www.accountingtools.com/articles/partnership-accounting>
4. <https://www.udemy.com/course/partnership-accounting/>

| COURSE OUTCOME | | K Level |
|----------------|--|----------|
| CO1: | To enable the students to learn basic concept of partnership accounting | Up to K3 |
| CO2: | To be successful completion of this unit the students should have through knowledge in the accounting practice prevailing in admission of partner. | Up to K2 |
| CO3: | To provide knowledge in accounting for Retirement of partnership. | Up to K3 |
| CO4: | To enable the students to learn partnership dissolution accounting and its allied aspect of accounting. | Up to K4 |
| CO5: | To Understand the accounting procedures involved in Amalgamation of firms under different situations. | Up to K3 |

CO & PO Mapping:

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

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

LESSON PLAN

| UNIT | PARTNERSHIP ACCOUNTING | Hrs | Pedagogy |
|------|--|-----|---|
| I | Introduction to Partnership Accounts | 15 | PPT, Group Discussion, Seminar, Quiz, Assignment and Activity |
| II | Admission of a Partner | 15 | |
| III | Retirement of Partner and Death of Partner | 15 | |
| IV | Amalgamation of Firms | 15 | |
| V | Dissolution of Firm | 15 | |

Course Designed by:

Dr. V. Suresh Babu, Assistant Professor & **Dr. S. Ganesan**, Associate Professor

| Learning Outcome Based Education & Assessment (LOBE) | | | | | | | | |
|--|-----|---------------------------------|---------------------|--------------|---------------------|--------------|----------------------------------|-----------------------------|
| Formative Examination - Blue Print | | | | | | | | |
| Articulation Mapping – K Levels with Course Outcomes (COs) | | | | | | | | |
| Internal | Cos | K Level | Section A | | Section B | | Section C Either or Choice | Section D Open Choice |
| | | | MCQs | | Short Answers | | | |
| | | | No. of Questions | K - Level | No. of Questions | K - Level | | |
| CIA I | CO1 | Up to K3 | 2 | K1,K2 | 1 | K2 | 2(K2&K2) | 1(K3) |
| | CO2 | Up to K2 | 2 | K1,K2 | 2 | K1 | 2(K2&K2) | 2(K2&K2) |
| CIA II | CO3 | Up to K3 | 2 | K1,K2 | 1 | K2 | 2(K2&K2) | 1(K3) |
| | CO4 | Up to K4 | 2 | K1,K2 | 2 | K2 | 2(K3&K3) | 2(K3&K4) |
| Question Pattern CIA I & II | | No. of Questions to be asked | 4 | | 3 | | 4 | 3 |
| | | No. of Questions to be answered | 4 | | 3 | | 2 | 2 |
| | | Marks for each question | 1 | | 2 | | 5 | 10 |
| | | Total Marks for each section | 4 | | 6 | | 10 | 20 |

| Distribution of Marks with K Level CIA I & CIA II | | | | | | | | |
|---|---------|--|---|--------------------------------------|-------------------------------|----------------|--------------------------------------|---------------------|
| | K Level | Section A (Multiple Choice Questions) | Section B (Short Answer Questions) | Section C (Either / Or Choice) | Section D (Open Choice) | Total Marks | % of (Marks without choice) | Consolidate of % |
| CIA I | K1 | 2 | 4 | - | - | 6 | 10 | 83 |
| | K2 | 2 | 2 | 20 | 20 | 44 | 73.33 | |
| | K3 | - | - | - | 10 | 10 | 16.67 | 17 |
| | K4 | - | - | - | - | - | - | - |
| | Marks | 4 | 6 | 20 | 30 | 60 | 100 | 100 |
| CIA II | K1 | 2 | - | - | - | 2 | 3.33 | 33 |
| | K2 | 2 | 6 | 10 | - | 18 | 30 | |
| | K3 | - | - | 10 | 20 | 30 | 50 | 50 |
| | K4 | - | - | - | 10 | 10 | 16.67 | 17 |
| | Marks | 4 | 6 | 20 | 30 | 60 | 100 | 100 |

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

| Distribution of Marks with K Level | | | | | | | |
|---|---------------------------------------|------------------------------------|-------------------------------|--------------------------|-------------|-----------------------------|----------------|
| K Level | Section A (Multiple Choice Questions) | Section B (Short Answer Questions) | Section C (Either/ or Choice) | Section D (Open Choice) | Total Marks | % of (Marks without choice) | Consolidated % |
| K1 | 5 | 2 | - | - | 7 | 5.83 | 50 |
| K2 | 5 | 8 | 30 | 10 | 53 | 44.16 | |
| K3 | - | - | 20 | 30 | 50 | 41.67 | 42 |
| K4 | - | - | - | 10 | 10 | 8.33 | 8 |
| Marks | 10 | 10 | 50 | 50 | 120 | 100 | 100 |
| NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels. | | | | | | | |

Summative Examinations - Question Paper – Format

| Section A (Multiple Choice Questions) | | | |
|---------------------------------------|-----|---------|-----------------|
| Answer All Questions | | | (10x1=10 marks) |
| Q.No | CO | K Level | Questions |
| 1 | CO1 | K1 | |
| 2 | CO1 | K2 | |
| 3 | CO2 | K1 | |
| 4 | CO2 | K2 | |

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



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| | | | | |
|--|--|----------------|------------------|--------|
| Course Name | INCOME TAX LAW AND PRACTICE-II | | | |
| Course Code | 21UCOC42 | L | P | C |
| Category | Core | 5 | - | 4 |
| Nature of course: | EMPLOYABILITY ✓ | SKILL ORIENTED | ENTREPRENEURSHIP | |
| Course Objectives: | | | | |
| 1. Enable the students to know gain knowledge on Clubbing of income. | | | | |
| 2. Render the students with Assessment of HUF and Companies | | | | |
| 3. Expose students to assess tax for Companies & Firms | | | | |
| 4. Provide awareness on self-assessment and refund of tax | | | | |
| 5. Develop knowledge of Tax Deducted at Source | | | | |
| UNIT: I | CLUBBING OF INCOME, SET-OFF AND DEDUCTIONS | | | 15 |
| Clubbing of income – Set-off and carry forward of losses – Deductions from gross total income. | | | | |
| UNIT: II | ASSESSMENT OF INDIVIDUAL AND HUF | | | 15 |
| Assessment of Individual and Hindu Undivided Family. | | | | |
| UNIT: III | ASSESSMENT OF PARTNERSHIP FIRMS | | | 15 |
| Assessment of Partnership firms (including LLP), Association of persons and joint stock companies. | | | | |
| UNIT: IV | DEDUCTION AND COLLECTION OF TAX AT SOURCE | | | 15 |
| Deduction and Collection of tax at source – Advance payment – Tax refunds – Consequences of failure to deduct or pay tax – Tax credit certificate – Tax clearance certificate. | | | | |
| UNIT: V | RETURN OF INCOME AND ASSESSMENT | | | 15 |
| Return of income – Submission of return of income – Return of loss – Belated Return – Self Assessment – Reassessment – Best judgment assessment Ex-party assessment – Rectification of mistakes – Reopening of assessment. | | | | |
| Total Lecture Hours | | | | 75 Hrs |
| (60% of marks must be allotted to problem solving questions, 40% of marks must be allotted to Theory questions). | | | | |
| Books for Study: | | | | |
| 1. Gaur V.P., and NarangD.B,Income Tax Law and Practice, Kalyani Publishers, New Delhi, (Current Edition). | | | | |
| Books for References: | | | | |
| 1. Dr. Vinod K. Singhania, Direct Taxes – Law and Practice, Taxman Publication, New Delhi, (Current Edition). | | | | |
| 2. B. B. Lal, Direct Taxes, Konark publisher ltd, New Delhi, (Current Edition). | | | | |
| Web Resources: | | | | |
| 1. https://www.classcentral.com/course/swayam-direct-tax-laws-and-practice-14009 | | | | |
| 2. https://onlinecourses.swayam2.ac.in/ugc19_hs27/preview | | | | |

3. <https://www.coursera.org/learn/international-taxation>

| Course Outcomes | | K Level |
|-----------------|---|----------|
| CO1: | Acquire In-depth knowledge on Clubbing of income | Up to K3 |
| CO2: | Familiarize the students with Assessment of HUF and Companies | Up to K2 |
| CO3: | Able to assess tax for Companies & Firms | Up to K3 |
| CO4: | Impart knowledge of Tax Deducted at Source | Up to K4 |
| CO5: | Gain knowledge of self-assessment and refund of tax. | Up to K3 |

CO & PO Mapping:

| COs | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 |
|------|------|------|------|------|------|------|
| CO 1 | 2 | 3 | 3 | 2 | 2 | 3 |
| CO 2 | 3 | 3 | 3 | 3 | 2 | 3 |
| CO 3 | 3 | 3 | 3 | 3 | 3 | 2 |
| CO 4 | 3 | 3 | 3 | 3 | 2 | 2 |
| CO 5 | 3 | 2 | 3 | 3 | 3 | 2 |

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

LESSON PLAN

| Unit | Income Tax Law And Practice – II | Hrs | Pedagogy |
|------|---|-----|---------------|
| I | Clubbing of Income, Set-Off and Carry Forward of Losses | 15 | Lecture (PPT) |
| II | Assessment of Individual and Hindu undivided family. | 15 | Lecture (PPT) |
| III | Assessment of Partnership firm and Company | 15 | Lecture (PPT) |
| IV | Deduction and Collection of tax at source | 15 | Lecture (PPT) |
| V | Return of income and Assessment | 15 | Lecture (PPT) |

Course Designed by:**Dr. R. Arputharaj**, Assistant Professor & **Dr. V. Suresh Babu**, Assistant Professor**Learning Outcome Based Education & Assessment (LOBE)****Formative Examination - Blue Print****Articulation Mapping – K Levels with Course Outcomes (COs)**

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

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

| Distribution of Marks with K Level CIA I & CIA II | | | | | | | | |
|--|----------------|--|---|---------------------------------------|--------------------------------|--------------------|------------------------------------|-------------------------|
| | K Level | Section A (Multiple Choice Questions) | Section B (Short Answer Questions) | Section C (Either / Or Choice) | Section D (Open Choice) | Total Marks | % of (Marks without choice) | Consolidate of % |
| CIA I | K1 | 2 | 4 | - | - | 6 | 10 | 33 |
| | K2 | 2 | 2 | 10 | - | 14 | 23.33 | |
| | K3 | - | - | 10 | 20 | 30 | 50 | 50 |
| | K4 | - | - | - | 10 | 10 | 16.67 | 17 |
| | Marks | 4 | 6 | 20 | 30 | 60 | 100 | 100 |
| CIA II | K1 | 2 | - | - | - | 2 | 3.33 | 33 |
| | K2 | 2 | 6 | 10 | - | 18 | 30 | |
| | K3 | - | - | 10 | 10 | 10 | 16.67 | 17 |
| | K4 | - | - | - | 20 | 30 | 50 | 50 |
| | Marks | 4 | 6 | 20 | 30 | 60 | 100 | 100 |

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

| Distribution of Marks with K Level | | | | | | | |
|---|---------------------------------------|------------------------------------|-------------------------------|--------------------------|-------------|-----------------------------|----------------|
| K Level | Section A (Multiple Choice Questions) | Section B (Short Answer Questions) | Section C (Either/ or Choice) | Section D (Open Choice) | Total Marks | % of (Marks without choice) | Consolidated % |
| K1 | 5 | 2 | - | - | 7 | 5.83 | 59 |
| K2 | 5 | 8 | 40 | 10 | 63 | 52.5 | |
| K3 | - | - | 10 | 30 | 40 | 33.33 | 33 |
| K4 | - | - | - | 10 | 10 | 8.33 | 08 |
| Marks | 10 | 10 | 50 | 50 | 120 | 100 | 100 |
| NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels. | | | | | | | |

Summative Examinations - Question Paper – Format

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

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

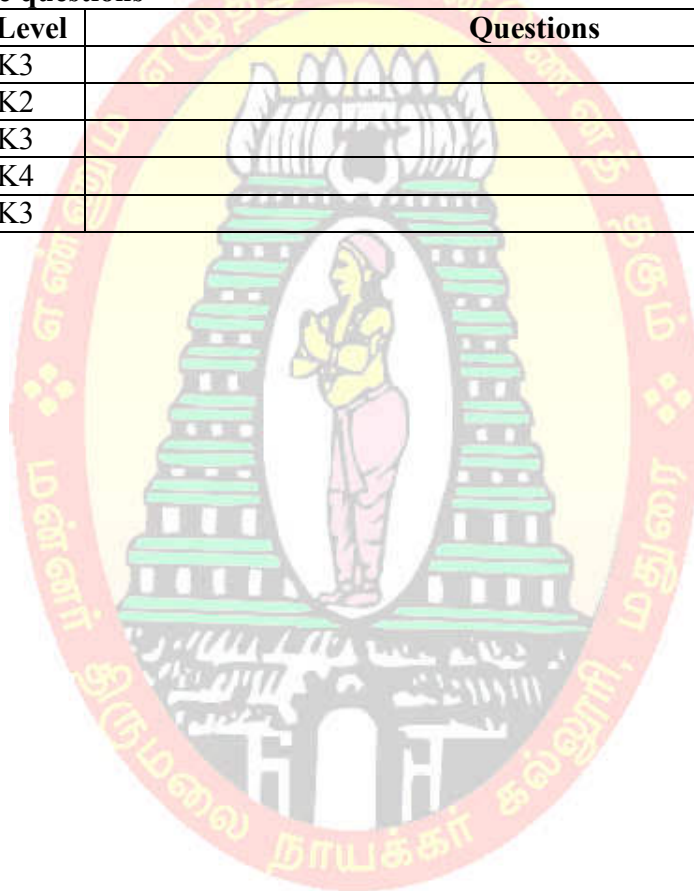
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels

Section D (Open Choice)

Answer Any Three questions

(3x10=30 marks)

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





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

| | | | | | | |
|---|---------------------------------|------------------------------|---|----------------|------------------|----|
| Course Name | BANKING THEORY LAW AND PRACTICE | | | | | |
| Course Code | 21UCOC43 | | | L | P | C |
| Category | Core | | | 5 | - | 4 |
| Nature of course: | | EMPLOYABILITY | ✓ | SKILL ORIENTED | ENTREPRENEURSHIP | |
| Course Objectives: | | | | | | |
| 1. To Familiarize the students with the functions of commercial banks and RBI | | | | | | |
| 2. To develop the skills in crossing and endorsing cheque | | | | | | |
| 3. To familiarize the concept of paying banker and collecting banker | | | | | | |
| 4. To understand the principles of sound lending and modes of creating change. | | | | | | |
| 5. To impart knowledge about various modern services offered by the banker | | | | | | |
| UNIT: I | | INTRODUCTION TO BANKING | | | | 15 |
| Definition – Meaning of Banker and Customer - Relationship between a Banker and a Customer - Special Types of Customers- Minor, Lunatic, Partnership Firm and Joint Stock Company - General Precautions for Opening an Account - Types of Deposits – Current Deposit, Savings Deposit, Fixed Deposit and Recurring Deposit - Functions of Commercial Banks & RBI. | | | | | | |
| UNIT: II | | NEGOTIABLE INSTRUMENTS | | | | 15 |
| Meaning-Features - Cheque – Meaning – Definition - Features – Drawing of a Cheque – Crossing of a Cheque and its Significance - Kinds of Crossing – Endorsement – Meaning – Definition – Kinds of Endorsement – Regularity of Endorsement | | | | | | |
| UNIT: III | | PAYING AND COLLECTING BANKER | | | | 15 |
| Paying Banker: Precautions before Honoring a Cheque - Payment in Due Course – Holder in Due Course - Statutory Protection to a Paying Banker. | | | | | | |
| Collecting Banker: Holder for Value - Statutory Protection – Duties of a Collecting Banker | | | | | | |
| UNIT: IV | | LOANS AND ADVANCES | | | | 15 |
| Meaning – Types - Principles of Sound Lending – Forms of Advances – Modes of Charging Security – Mortgage, Hypothecation, Pledge and Lien | | | | | | |
| UNIT: V | | RECENT TRENDS IN BANKING | | | | 15 |
| Electronic Banking- Features- Internet Banking versus Traditional banking – Mobile banking – Features – Requirements – Telephone Banking Features – Telephone banking facilities – ATM – Electronic Fund Transfer– Credit cards –Real Time Gross Settlement (RTGS)- NEFT (National Electronic Fund Transfer)-Digital Banking-Green Banking-Virtual Banking | | | | | | |
| | | Total Lecture Hours | | | | 75 |
| Books for Study: | | | | | | |
| 1. GordenNataraj, “Banking” , Himalaya Publishing House, New Delhi 2021 | | | | | | |
| Books for References: | | | | | | |

1. S. Gurusamy, “Banking Theory Law and Practice”, Vijay Nicole Imprints, 2017
2. B.S Raman, “ Theory and Practices of Banking Law”, United Publishers, 2018
3. R. N. Chaudhary, Banking Laws, Central Law Publications, 2016
4. MuraliSandSubbakrishna, “**Bank and Credit Management**”, Himalaya Publishing House, New Delhi. Course Outcome: 2015

Web Resources:

1. <https://www.technofunc.com/index.php/domain-knowledge/banking-domain/item/what-is-a-bank>
2. <https://www.investopedia.com/terms/n/negotiableinstrument.asp#:~:text=A%20negotiable%20instrument%20is%20a,future%20date%20or%20on%2Ddemand>.
3. <https://www.bekonomike.com/en/%C3%87ka-eshte-E-Banking-Inividet>

COURSE OUTCOMES:

K level

| | | |
|-------------|---|----------|
| CO1: | Gain knowledge on banking concepts and understand the various types of bank accounts | Up to K3 |
| CO2: | Obtain knowledge about crossing and endorsing a cheque | Up to K2 |
| CO3: | Be familiar with the statutory protection to a paying banker and know the duties of collecting banker | Up to K3 |
| CO4: | Understand the principles of sound lending and modes of creating charge | Up to K4 |
| CO5: | Update with the modern trends in banking | Up to K3 |

CO & PO Mapping:

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

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

LESSON PLAN

| UNIT | Banking Theory Law and Practice | Hrs | Pedagogy |
|------------|--|-----|--------------|
| I | Introduction to Banking | 15 | L/PPT |
| II | Negotiable Instruments | 15 | L/PPT |
| III | Statutory Protection of Paying and Collecting banker | 15 | L/PPT |
| IV | Loans and Advances | 15 | L/PPT |
| V | Recent Trends in Banking | 15 | L/PPT |

Course Designed by:

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

| Learning Outcome Based Education & Assessment (LOBE) | | | | | | | | |
|--|------------------------------------|----------|----------------------|--------------|----------------------|--------------|----------------------------------|-----------------------------|
| Formative Examination - Blue Print | | | | | | | | |
| Articulation Mapping – K Levels with Course Outcomes (COs) | | | | | | | | |
| Internal | Cos | K Level | Section A | | Section B | | Section C Either or Choice | Section D Open Choice |
| | | | MCQs | | Short Answers | | | |
| | | | No. of. Questions | K - Level | No. of. Questions | K - Level | | |
| CI AI | CO1 | Up to K3 | 2 | K1,K2 | 1 | K2 | 2(K2&K2) | 1(K3) |
| | CO2 | Up to K2 | 2 | K1,K2 | 2 | K1 | 2(K2&K2) | 2(K2&K2) |
| CI AII | CO3 | Up to K3 | 2 | K1,K2 | 1 | K2 | 2(K2&K2) | 1(K3) |
| | CO4 | Up to K4 | 2 | K1,K2 | 2 | K2 | 2(K3&K3) | 2(K3&K4) |
| Question Pattern CIA I & II | No. of Questions to be asked | | 4 | | 3 | | 4 | 3 |
| | No. of Questions to be answered | | 4 | | 3 | | 2 | 2 |
| | Marks for each question | | 1 | | 2 | | 5 | 10 |
| | Total Marks for each section | | 4 | | 6 | | 10 | 20 |

| Distribution of Marks with K Level CIA I & CIA II | | | | | | | | |
|---|---------|--|---|---|-------------------------------|----------------|--------------------------------------|---------------------|
| | K Level | Section A (Multiple Choice Questions) | Section B (Short Answer Questions) | Section C (Either / Or Choice) | Section D (Open Choice) | Total Marks | % of (Marks without choice) | Consolidate of % |
| CI A I | K1 | 2 | 4 | - | - | 6 | 10 | 83 |
| | K2 | 2 | 2 | 20 | 20 | 44 | 73.33 | |
| | K3 | - | - | - | 10 | 10 | 16.67 | 17 |
| | K4 | - | - | - | - | - | - | - |
| | Marks | 4 | 6 | 20 | 30 | 60 | 100 | 100 |
| CI A II | K1 | 2 | - | - | - | 2 | 3.33 | 33 |
| | K2 | 2 | 6 | 10 | - | 18 | 30 | |
| | K3 | - | - | 10 | 20 | 30 | 50 | 50 |
| | K4 | - | - | - | 10 | 10 | 16.67 | 17 |
| | Marks | 4 | 6 | 20 | 30 | 60 | 100 | 100 |

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

| Distribution of Marks with K Level | | | | | | | |
|---|---------------------------------------|------------------------------------|-------------------------------|--------------------------|-------------|-----------------------------|----------------|
| K Level | Section A (Multiple Choice Questions) | Section B (Short Answer Questions) | Section C (Either/ or Choice) | Section D (Open Choice) | Total Marks | % of (Marks without choice) | Consolidated % |
| K1 | 5 | 2 | - | - | 7 | 5.83 | 50 |
| K2 | 5 | 8 | 30 | 10 | 53 | 44.16 | |
| K3 | - | - | 20 | 30 | 50 | 41.67 | 42 |
| K4 | - | - | - | 10 | 10 | 8.33 | 8 |
| Marks | 10 | 10 | 50 | 50 | 120 | 100 | 100 |
| NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels. | | | | | | | |

Summative Examinations - Question Paper – Format

Section A (Multiple Choice Questions)

Answer All Questions

(10x1=10 marks)

| Q.No | CO | K Level | Questions |
|------|-----|---------|-----------|
| 1 | CO1 | K1 | |
| 2 | CO1 | K2 | |
| 3 | CO2 | K1 | |
| 4 | CO2 | K2 | |
| 5 | CO3 | K1 | |
| 6 | CO3 | K2 | |
| 7 | CO4 | K1 | |

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



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

| | | | | | |
|---|-----------------------------------|---|----------------|------------------|----|
| Course Name | PRINCIPLES OF CO-OPERATION | | | | |
| Course Code | 21UCOC44 | | L | P | C |
| Category | Core | | 5 | - | 4 |
| Nature of course: | EMPLOYABILITY | ✓ | SKILL ORIENTED | ENTREPRENEURSHIP | |
| Course Objectives: | | | | | |
| 1. To learn Cooperative Management and its Applications in Cooperative Sectors. | | | | | |
| 2. To apply the Management Principles in Cooperative Sectors. | | | | | |
| 3. To know the Cooperative Development Models. | | | | | |
| 4.To gain knowledge in the Cooperative movement in India | | | | | |
| 5. To understand the functioning of cooperatives at various levels. | | | | | |
| UNIT:I | CONCEPT OF CO-OPERATION | | | | 12 |
| Cooperative Thought - Pre-Rochdale Thinkers: Robert Owen, Charles Fourier - Post-Rochdale Thinkers: Raiffeisen, Dr.Warbasse, Fauquet, Charles Guide - Jawaharlal Nehru and Mahatma Gandhiji's views on Cooperation – Statement of Cooperative Identity, 1995. | | | | | |
| UNIT: II | CO-OPERATIVE DEVELOPMENT MODELS | | | | 13 |
| Voluntary Vs Compulsory Cooperation - Limited Vs. Unlimited Liability - Federal Vs. Unitary Structure - Univalent Vs Polyvalent Cooperatives - Conventional Vs. Integrated Model - New Generation Cooperatives – Merits and demerits of various models. | | | | | |
| UNIT: III | CO-OPERATIVE DEVELOPMENT IN INDIA | | | | 16 |
| Cooperative Credit Societies Act-1904 – Cooperative Societies Act 1912 - Recommendations of various Committees and Commissions for the development of cooperatives: Sir Edward Maclagan Committee 1914– 1919 Reforms Act - All India Rural Credit Survey Committee 1954 - All India Rural Credit Review Committee 1969 – CRAFTICARD 1981 – 1991 Model Cooperative Societies Act - Report of Task Force on Cooperative Credit (STCCS) 2004 – Report of the High Powered Committee on Cooperatives 2009 – 97th Constitutional Amendment Act, 2011 - Problems and Challenges faced by Cooperative Sector in India. | | | | | |
| UNIT: IV | CREDIT CO-OPERATIVES | | | | 17 |
| Importance, structure, constitution, working performance and recent trends in the functioning of PACCS, CCBs, SCB, PCARDBs, SCARDBs, Urban Cooperative Banks – Housing Cooperatives – Industrial Cooperative Banks – Challenges and strategies | | | | | |
| UNIT: V | NON- CREDIT COOPERATIVES | | | | 17 |
| Importance, structure, constitution, working performance and recent trends in the functioning of Marketing Cooperatives - Consumer Cooperatives - Weavers' Cooperatives - Spinning Mills – Sugar Mills - Dairy Cooperatives – Industrial Cooperatives – Challenges and strategies | | | | | |

| | | |
|--|---|----------------|
| | Total Lecture Hours | 75 Hours |
| Books for Study: | | |
| R.D.Agarwal, “Co-operative Management: Principles, Powers and Problems”, Himalaya Publishing House, New Delhi, 1st Edition, 2015. | | |
| Books for References: | | |
| 1. Dr.G.S. Kamat, “New Dimensions of Cooperative Management”, Himalaya Publishing House, New Delhi, 2nd Revised Edition, 2011. | | |
| 2. S Nakkiran, “Cooperative Management: Principles and Techniques”, Deep and Deep Publication, New Delhi, 1st Edition, 2006. | | |
| Web Resources: | | |
| 1. https://onlinecourses.swayam2.ac.in/imb21_mg06/preview | | |
| 2. https://link.springer.com/chapter/10.1007/978-3-319-58509-3_22 | | |
| 3. https://www.upscstudymaterials.com/cooperation.html | | |
| COURSE OUTCOME | | K Level |
| CO1: | Learn Cooperative Management and its Applications in Cooperative Sectors. | Up to K3 |
| CO2: | Able apply the Management Principles in Cooperative Sectors. | Upto K2 |
| CO3: | Know the Cooperative Development Models. | Upto K3 |
| CO4: | Gain knowledge in the Cooperative movement in India | Upto K4 |
| CO5: | Understand the functioning of cooperatives at various levels. | Upto K3 |

CO & PO Mapping:-

| COs | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 |
|------|------|------|------|------|------|------|
| CO 1 | 2 | 2 | 1 | 3 | 2 | 3 |
| CO 2 | 2 | 3 | 2 | 2 | 3 | 3 |
| CO 3 | 3 | 3 | 2 | 3 | 2 | 2 |
| CO 4 | 3 | 3 | 2 | 3 | 2 | 3 |
| CO 5 | 3 | 3 | 3 | 3 | 3 | 3 |

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

LESSON PLAN

| UNIT | Principles of Co-operation | Hrs | Pedagogy |
|------|----------------------------------|-----|---------------|
| I | Concept of Cooperation | 12 | Lecture (PPT) |
| II | Cooperative Development Models | 13 | Lecture (PPT) |
| III | Cooperative Development in India | 16 | Lecture (PPT) |
| IV | Credit Cooperatives | 17 | Lecture (PPT) |
| V | Non- Credit Cooperatives | 17 | Lecture (PPT) |

Course Designed by:

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

| Learning Outcome Based Education & Assessment (LOBE) | | | | | | | | |
|--|-----|---------------------------------|---------------------|--------------|---------------------|--------------|----------------------------------|-----------------------------|
| Formative Examination - Blue Print | | | | | | | | |
| Articulation Mapping – K Levels with Course Outcomes (COs) | | | | | | | | |
| Internal | Cos | K Level | Section A | | Section B | | Section C Either or Choice | Section D Open Choice |
| | | | MCQs | | Short Answers | | | |
| | | | No. of Questions | K – Level | No. of Questions | K - Level | | |
| CIA I | CO1 | Up to K3 | 2 | K1,K2 | 1 | K2 | 2(K2&K2) | 1(K3) |
| | CO2 | Up to K2 | 2 | K1,K2 | 2 | K1 | 2(K2&K2) | 2(K2&K2) |
| CIA II | CO3 | Up to K3 | 2 | K1,K2 | 1 | K2 | 2(K2&K2) | 1(K3) |
| | CO4 | Up to K4 | 2 | K1,K2 | 2 | K2 | 2(K3&K3) | 2(K3&K4) |
| Question Pattern CIA I & II | | No. of Questions to be asked | 4 | | 3 | | 4 | 3 |
| | | No. of Questions to be answered | 4 | | 3 | | 2 | 2 |
| | | Marks for each question | 1 | | 2 | | 5 | 10 |
| | | Total Marks for each section | 4 | | 6 | | 10 | 20 |

| Distribution of Marks with K Level CIA I & CIA II | | | | | | | | |
|---|---------|--|---|--------------------------------------|----------------------------|----------------|--------------------------------------|---------------------|
| | K Level | Section A (Multiple Choice Questions) | Section B (Short Answer Questions) | Section C (Either / Or Choice) | Section D (Open Choice) | Total Marks | % of (Marks without choice) | Consolidate of % |
| CIA I | K1 | 2 | 4 | - | - | 6 | 10 | 80 |
| | K2 | 2 | 2 | 20 | 20 | 44 | 70 | |
| | K3 | - | - | - | 10 | 10 | 20 | 20 |
| | K4 | - | - | - | - | - | - | - |
| | Marks | 4 | 6 | 20 | 30 | 60 | 100 | 100 |
| CIA II | K1 | 2 | - | - | - | 2 | 3.33 | 33 |
| | K2 | 2 | 6 | 10 | - | 18 | 30 | |
| | K3 | - | - | 10 | 20 | 30 | 50 | 50 |
| | K4 | - | - | - | 10 | 10 | 16.67 | 17 |
| | Marks | 4 | 6 | 20 | 30 | 60 | 100 | 100 |

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

| Distribution of Marks with K Level | | | | | | | |
|--|---------------------------------------|------------------------------------|-------------------------------|--------------------------|-------------|-----------------------------|----------------|
| K Level | Section A (Multiple Choice Questions) | Section B (Short Answer Questions) | Section C (Either/ or Choice) | Section D (Open Choice) | Total Marks | % of (Marks without choice) | Consolidated % |
| K1 | 5 | 2 | - | - | 7 | 5.83 | 50 |
| K2 | 5 | 8 | 30 | 10 | 53 | 44.16 | |
| K3 | - | - | 20 | 30 | 50 | 41.67 | 42 |
| K4 | - | - | - | 10 | 10 | 8.33 | 8 |
| Marks | 10 | 10 | 50 | 50 | 120 | 100 | 100 |
| NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels. | | | | | | | |

Summative Examinations - Question Paper – Format

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

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



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

| | | | | |
|---|-------------------------------------|---|---------------|------------------|
| Course Name | COMMERCIAL LAW | | | |
| Course Code | 21UCOA41 | L | P | C |
| Category | Allied | 6 | -- | 4 |
| Nature of course: | EMPLOYABILITY | ✓ | SKILLORIENTED | ENTREPRENEURSHIP |
| 1. To highlight the Provisions of Law governing the General Contract and Special Contract. 2. To enable the students to understand the Legal Remedies available in the Law to the Company and other People. 3. To study the legal rules that governs and regulates the commercial documents. 4.To study the theory of contracts holds that an agreement between parties is legally binding. 5.To reflect the commercial expectations in the most commonly agreed sales contracts. | | | | |
| UNIT: I | FORMATION OF CONTRACT | | | 15 |
| Indian Contract Act - Formation - Nature and Elements of Contract - Classification of Contracts - Contract Vs Agreement. | | | | |
| UNIT: II | OFFER, ACCEPTANCE AND CONSIDERATION | | | 15 |
| Offer - Definition - Forms of Offer - Requirements of a Valid Offer. Acceptance –Meaning - Legal rules as to a Valid Acceptance. Consideration - Definition -Types - Essentials. | | | | |
| UNIT: III | ELEMENTS OF VALID CONTRACT | | | 20 |
| Capacity of Parties - Definition - Persons Competent to contract. Free consent –Coercion - Undue Influence - Fraud - Misrepresentation - Mistake. Legality of object - Void agreements - Unlawful Agreements. | | | | |
| UNIT: IV | PERFORMANCE OF CONTRACT | | | 20 |
| Performance of Contracts - Actual Performance - Attempted Performance - Tender.Quasi Contract - Definition and Essentials. Discharge of Contract - Modes of Discharge - Breach of Contract - Remedies available for Breach of Contract. | | | | |
| UNIT: V | SALE OF GOODS ACT | | | 20 |
| Sale - Contract of Sale - Sale Vs Agreement to Sell - Meaning of Goods -Conditions and Warranty - Caveat Emptor - Exceptions of Caveat Emptor -Buyer and Seller of Goods - Unpaid Seller - Definition - Rights of an UnpaidSeller.. | | | | |
| Total Lecture Hours | | | | 90 Hrs |
| Books for Study: | | | | |
| 1. Kapoor, N.D. Commercial Law, Sultan Chand and Sons. (2021) | | | | |
| Books for References: | | | | |
| 1. SushmaArora, Business Laws, Taxmann’s Publications, 5 th Edition 2020 | | | | |
| 2.PriyankaRaychaudhuri, Business Law, Notion Press; 1 st edition, 2021 | | | | |
| 3. M.C. Kuchhal, Business Law, S Chand Publishing; 7 th edition, 2018 | | | | |
| 4. TejpalSheth, Business Law, Pearson Education; 3 rd edition 2017 | | | | |
| Web Resources: | | | | |
| 1. www.cramerz.com www.digitalbusinesslawgroup.com | | | | |
| 2. http://swcu.libguides.com/buslaw | | | | |

3. <http://libguides.slu.edu/businesslaw>
4. jec.unm.edu
5. www.lawteacher.net

| Course Outcomes | | K Level |
|-----------------|--|-----------------|
| CO1: | Acquire knowledge about Indian Contract Act, Nature ,Elements and classification of Contract | Up To K3 |
| CO2: | Understanding Offer, Acceptance and Consideration | Up To K2 |
| CO3: | Attain knowledge to analyze Valid Contract | Up To K3 |
| CO4: | Observe knowledge of Performance of Contract | Up To K4 |
| CO5: | Gain knowledge about Sale of Goods Act | Up To K3 |

CO & PO Mapping:

| COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 |
|-------------|----------|----------|----------|----------|----------|----------|
| CO 1 | 2 | 1 | 3 | 3 | 3 | 3 |
| CO 2 | 2 | 3 | 3 | 2 | 2 | 2 |
| CO 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO 4 | 3 | 3 | 3 | 2 | 3 | 3 |
| CO5 | 3 | 2 | 2 | 3 | 3 | 3 |

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

LESSON PLAN

| UNIT | COMMERCIAL LAW | Hrs | Mode |
|------|-------------------------------------|-----|-----------------|
| I | Formation of Contract | 15 | L / PPT |
| II | Offer, Acceptance and Consideration | 15 | L/PPT |
| III | Other Elements of Valid Contract | 20 | L/Chalk in Talk |
| IV | Performance of Contract | 20 | L / PPT |
| V | Sale of Goods Act | 20 | L/PPT |

Course Designed by:

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

Learning Outcome Based Education & Assessment (LOBE)

Formative Examination - Blue Print

Articulation Mapping – K Levels with Course Outcomes (COs)

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

| | | | | | | | | |
|--|------------|---------------------------------|----------|-------|----------|----|-----------|-----------|
| AII | CO4 | Up to K4 | 2 | K1,K2 | 2 | K2 | 2(K3&K3) | 2(K3&K4) |
| Question Pattern CIA I & II | | No. of Questions to be asked | 4 | | 3 | | 4 | 3 |
| | | No. of Questions to be answered | 4 | | 3 | | 2 | 2 |
| | | Marks for each question | 1 | | 2 | | 5 | 10 |
| | | Total Marks for each section | 4 | | 6 | | 10 | 20 |

Distribution of Marks with K Level CIA I & CIA II

| | K Level | Section A (Multiple Choice Questions) | Section B (Short Answer Questions) | Section C (Either / Or Choice) | Section D (Open Choice) | Total Marks | % of (Marks without choice) | Consolidate of % |
|---------------|----------------|--|---|---|--------------------------------|--------------------|--|-------------------------|
| CIA I | K1 | 2 | 4 | - | - | 6 | 10 | 83 |
| | K2 | 2 | 2 | 20 | 20 | 44 | 73.33 | |
| | K3 | - | - | - | 10 | 10 | 16.67 | 17 |
| | K4 | - | - | - | - | - | - | - |
| | Marks | 4 | 6 | 20 | 30 | 60 | 100 | 100 |
| CIA II | K1 | 2 | - | - | - | 2 | 3.33 | 33 |
| | K2 | 2 | 6 | 10 | - | 18 | 30 | |
| | K3 | - | - | 10 | 20 | 30 | 50 | 50 |
| | K4 | - | - | - | 10 | 10 | 16.67 | 17 |
| | Marks | 4 | 6 | 20 | 30 | 60 | 100 | 100 |

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

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

| Distribution of Marks with K Level | | | | | | | |
|---|---------------------------------------|------------------------------------|-------------------------------|--------------------------|-------------|-----------------------------|----------------|
| K Level | Section A (Multiple Choice Questions) | Section B (Short Answer Questions) | Section C (Either/ or Choice) | Section D (Open Choice) | Total Marks | % of (Marks without choice) | Consolidated % |
| K1 | 5 | 2 | - | - | 7 | 5.83 | 59 |
| K2 | 5 | 8 | 40 | 10 | 63 | 52.5 | |
| K3 | - | - | 10 | 30 | 40 | 33.33 | 33 |
| K4 | - | - | - | 10 | 10 | 8.33 | 8 |
| Marks | 10 | 10 | 50 | 50 | 120 | 100 | 100 |
| NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels. | | | | | | | |

Summative Examinations - Question Paper – Format

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

| | | | |
|-------|-----|----|--|
| 16) b | CO1 | K2 | |
| 17) a | CO2 | K2 | |
| 17) b | CO2 | K2 | |
| 18) a | CO3 | K2 | |
| 18) b | CO3 | K2 | |
| 19) a | CO4 | K3 | |
| 19) b | CO4 | K3 | |
| 20) a | CO5 | K2 | |
| 20) b | CO5 | K2 | |

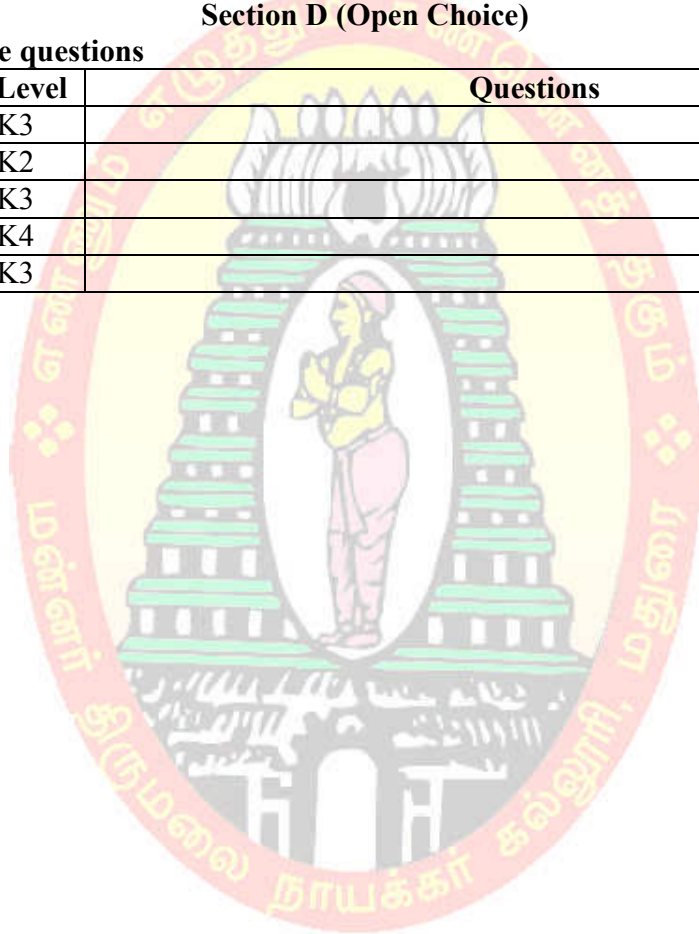
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels

Section D (Open Choice)

Answer Any Three questions

(3x10=30 marks)

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





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

| | | | | | |
|--|-----------------------------------|----------------|---|------------------|----|
| Course Name | MANAGERIAL SKILLS | | | | |
| Course Code | 21UCOS41 | | L | P | C |
| Category | Skill Based | | 2 | - | 2 |
| Nature of course: | EMPLOYABILITY | SKILL ORIENTED | ✓ | ENTREPRENEURSHIP | |
| Course Objectives: | | | | | |
| 1. To develop the executive skills of the students for proper articulacy, social communication and business etiquettes. | | | | | |
| 2. Enhance the students to improve their personality, communication skills. | | | | | |
| 3. Helps to perform job successfully. | | | | | |
| 4. Ability to communicate with multi-cultural teams. | | | | | |
| 5. Improves communication skill of all levels of management. | | | | | |
| Unit: I | GROUP COMMUNICATION: | | | | 6 |
| Introduction – Group decision making, presentations, Extempore Speeches, Conflict & Resolution, Meetings; Group Strategies & Group Discussion: GD Vs Debate, Practice of Abstract topics | | | | | |
| Unit: II | INTERVIEWS: | | | | 6 |
| Definition, types, preparing for interviews, potential interview questions, Mock Interview activities. | | | | | |
| Unit: III | SPEECHES AND PRESENTATION: | | | | 6 |
| Speeches- Characteristics, How to make an effective speech, delivery of speech, kinds of presentations, factors affecting Presentations, Delivering effective Presentations. | | | | | |
| Unit: IV | REPORT WRITING: | | | | 6 |
| Characteristics of business reports – types of reports, purpose of reports, collecting and analyzing data (through questionnaire, interviews, constructing tables, preparing charts, interpreting data) writing report – planning- drafting- revising, formatting, proof reading. | | | | | |
| Unit: V | PRESENTATION OF BUSINESS REPORTS: | | | | 6 |
| Report presentation – written & Oral presentation – principles of oral presentation. Factors affecting presentation, sales presentation, speeches to motivate, effective presentation skills. | | | | | |
| | Total Lecture Hours | | | | 30 |
| Books for Study: | | | | | |
| 1. K.K.Sinha , Business Communication, Taxmann's publications, 2018. | | | | | |
| Books for References: | | | | | |
| 1.Dr. HimanshuAgrawal, ‘Business Communication: Communication & Soft Skills’, Anand Publication, 2017. | | | | | |
| 2. R.C.Bhatia , Business Communication, Ane Books PVT LTD, 2019. | | | | | |
| 3. V.S.P.Rao, Managerial Skills, Excel Books, 2016. | | | | | |
| 4. Krishnamohan&Meera Banerjee, Developing Communication Skills, New Delhi: McMillan India Ltd, 2017. | | | | | |
| 5. Ragendra Pal &Korlahali J.S. Essentials of Business Communication, Sultan Chand & Sons, 2018. | | | | | |

Web Resources:

1. https://www.researchgate.net/publication/255728076_Manual_Skills_for_Managers_in_the_21st_Century
2. https://www.academia.edu/4358901/managerial_skill_development_pdf
3. <https://www.egyankosh.ac.in/bitstream/123456789/38369/1/Unit-3.pdf>
4. <https://www.cabarrus.k12.nc.us/cms/lib/NC01910456/Centricity/Domain/3619/Types%20of%20Managerial%20Skills.pdf>
5. <https://opentextbc.ca/businessopenstax/chapter/managerial-skills/>

COURSE OUTCOME**K Level**

| | | |
|-------------|--|-----------------|
| CO1: | Skilled to learn about Group communication methods practiced by corporate. | Up to K2 |
| CO2: | Acquire practical exposure to face the interview. | Up to K2 |
| CO3: | Imbibe communication & presentation skills to mould their behavior for corporate roles | Up to K2 |
| CO4: | Draft clear, complete accurate Reports and other correspondence relating to recruitment and business processes | Up to K2 |
| CO5: | Apply verbal and non-verbal (Oral & Written) communication skills to present reports | Up to K2 |

CO & PO Mapping:

| Cos | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 |
|-------------|------|------|------|------|------|------|
| CO 1 | 2 | 2 | 3 | 3 | 2 | 3 |
| CO 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO 3 | 2 | 2 | 2 | 2 | 3 | 2 |
| CO 4 | 2 | 3 | 2 | 2 | 2 | 2 |
| CO 5 | 3 | 2 | 2 | 3 | 2 | 2 |

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

LESSON PLAN

| Unit | Managerial Skills | Hrs | Pedagogy |
|------------|----------------------------------|-----|--------------------------------|
| I | Group communication | 6 | Group discussion, LECTURE(PPT) |
| II | Interviews | 6 | Role-play, LECTURE(PPT) |
| III | Speeches and presentation | 6 | Role-play, LECTURE(PPT) |
| IV | Report writing | 6 | LECTURE(PPT) |
| V | Presentation of Business Reports | 6 | LECTURE(PPT) |

Course Designed by:

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



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

| | | | | | | |
|--|-----------------------------------|---|----------------|------------------|---------------------|--------|
| Course Name | ADVERTISING AND SALESMANSHIP | | | | | |
| Course Code | 21UCON41 | | | L | P | C |
| Category | Non Major Elective | | | 2 | - | 2 |
| Nature of course: | EMPLOYABILITY | ✓ | SKILL ORIENTED | ENTREPRENEURSHIP | | |
| Course Objectives: | | | | | | |
| 1. To familiarize the concept of Advertising | | | | | | |
| 2. To prepare advertisement copy and slogan independently. | | | | | | |
| 3. To explain the qualities of a successful sales person including the process of selling | | | | | | |
| 4. To make the learners to become familiarize with functioning of salesmanship | | | | | | |
| 5. To apply the knowledge gained in salesmanship in a real life situation and evaluate himself on the level of competency acquired in selling. | | | | | | |
| UNIT: I | INTRODUCTION TO ADVERTISING | | | | | 5 |
| Meaning- Importance – Features of Advertising - Types – Scope of advertising - Advertising Agencies – Importance – Functions of advertising agency | | | | | | |
| UNIT: II | ADVERTISING COPY AND MEDIA | | | | | 6 |
| Meaning- Characteristic of Good Advertisement copy – Format of copy- Advertising Media- Meaning- Kinds of media. | | | | | | |
| UNIT: III | BASICS OF SALESMANSHIP | | | | | 6 |
| Meaning -Definition – Objectives –Salesmanship science or Art - Is Salesmanship a Profession - – Duties of Salesman –Function – Responsibilities- Qualities of a Good Salesman | | | | | | |
| UNIT: IV | ROLE AND REMUNERATION OF SALESMAN | | | | | 6 |
| Introduction- Significance of Salesmanship to – Producers – Distributors – Consumers – Community – Remuneration to salesmen- Good remuneration plan. | | | | | | |
| UNIT: V | PERSONAL SELLING | | | | | 7 |
| Meaning –Features- Selling Process-Steps involved in personal selling- Pre-Approach –Approach- Presentation and Demonstration. | | | | | | |
| | | | | | Total Lecture Hours | 30 Hrs |
| Books for Study: | | | | | | |
| I.P. Saravanel, S. Sumathi, <i>Advertising and salesmanship</i> Margham Publication, Chennai17 Reprint 2022 | | | | | | |
| Books for References: | | | | | | |
| 1. R.S.N. Pillai, Bagavathy, <i>Modern Marketing, Principles and practices</i> , Sultan Chand & sons, New Delhi 2016 | | | | | | |
| 2. Pat Weymes, <i>How to perfect your Selling Skills</i> , Wheeler Publishing House, Allahabad 2018 | | | | | | |
| 3. CharelsFutrell, <i>ABC's of Selling</i> , All India Traveler Book Sellers, New Delhi.2019 | | | | | | |
| Web Resources: | | | | | | |
| 1. https://www.oberlo.in/ecommerce-wiki/advertising | | | | | | |
| 2. https://www.yourarticlelibrary.com/advertising/advertisement-copy-attributes-and-types-of-advertisement-copies/49141 | | | | | | |

3. <https://accountlearning.com/salesmanship-meaning-features-objectives/>
4. <https://www.managementstudyhq.com/responsibility-of-salesperson.html>
5. <https://commercestudyguide.com/difference-between-personal-selling-salesmanship-and-sales-management/>

| Course Outcomes | | K Level |
|-----------------|---|----------|
| CO1 | Understand the meaning and importance of Advertising | Up to K2 |
| CO2 | Explain the concept of advertisement copy and advertisement media | Up to K2 |
| CO3 | Discuss the duties and responsibilities of good Salesman | Up to K2 |
| CO4 | Acquire knowledge about good remuneration plan | Up to K2 |
| CO5 | Update with the Personal Selling process | Up to K2 |

CO & PO Mappings:

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

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

LESSON PLAN

| UNIT | ADVERTISING AND SALESMANSHIP | Hrs | Mode |
|------|-----------------------------------|-----|-------|
| I | Introduction To Advertising | 05 | L/PPT |
| II | Advertising Copy and Media | 06 | L/PPT |
| III | Basics of Salesmanship | 06 | L/PPT |
| IV | Role and Remuneration of Salesman | 06 | L/PPT |
| V | Personal Selling | 07 | L/PPT |

Course Designed by:

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