

COMMERCE

Syllabus

Program Code: UCO

2023- Onwards



MANNAR THIRUMALAI NAICKER COLLEGE

(AUTONOMOUS)

Re-accredited with “A” Grade by NAAC

PASUMALAI, MADURAI – 625 004

**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS),
MADURAI – 625 004
COMMERCE, CURRICULUM**

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

Course Code	Title of the Course	Hrs	Credits	Maximum Marks		
				Int	Ext	Total
FIRST SEMESTER						
Part – I	Tamil / Hindi course					
23UTAGT11 / 23UHIGH11	தமிழ் இலக்கிய வரலாறு - I / HINDI KA SAMANYA GYAN AUR NIBANDH	6	3	25	75	100
Part – II	English					
23UENGE11	GENERAL ENGLISH - I	6	3	25	75	100
Part - III	Core courses					
23UCOCC11	FINANCIAL ACCOUNTING - I	5	5	25	75	100
23UCOCC12	PRINCIPLES OF MANAGEMENT	5	5	25	75	100
Part - III	Elective courses					
23UCOEC11	BUSINESS COMMUNICATION	4	3	25	75	100
23UCOEC12	BUSINESS ECONOMICS					
Part - IV	Non Major Elective					
23UCONM11	PRINCIPLES OF ACCOUNTING	2	2	25	75	100
Part - IV	Foundation course					
23UCOFC11	FUNDAMENTALS OF COMMERCE	2	2	25	75	100
Total		30	23	175	525	700
SECOND SEMESTER						
Part – I	Tamil / Hindi course					
23UTAGT21 / 23UHIGH21	தமிழ் இலக்கிய வரலாறு – II / KATHA SAHITYA AUR VYAKARAN	6	3	25	75	100
Part – II	English					
23UENGE21	GENERAL ENGLISH - II	6	3	25	75	100
Part - III	Core courses					
23UCOCC21	FINANCIAL ACCOUNTING - II	5	5	25	75	100
23UCOCC22	BUSINESS LAW	5	5	25	75	100
Part - III	Elective courses					
23UCOEC21	INSURANCE AND RISK MANAGEMENT	4	3	25	75	100
23UCOEC22	BUSINESS ENVIRONMENT					
Part - IV	Non Major Elective					
23UCONM21	PRACTICAL BANKING	2	2	25	75	100
Part - IV	Skill Enhancement course					
23UCOSC21	BRAND MANAGEMENT	2	2	25	75	100
Total		30	23	175	525	700

FIRST SEMESTER

MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)
PG & RESEARCH DEPARTMENT OF COMMERCE
FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	FINANCIAL ACCOUNTING – I			
Course Code	23UCOCC11	L	P	C
Category	CORE - I	5	-	5
COURSE OBJECTIVES:				
<ul style="list-style-type: none"> ➤ To understand the basic accounting concepts and standards ➤ To know the basis for calculating business profits. ➤ To familiarize with the accounting treatment of depreciation. ➤ To learn the methods of calculating profit for single entry system. ➤ To gain knowledge on the accounting treatment of insurance claims 				
UNIT - I Fundamentals of Financial Accounting				15
Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation				
UNIT - II Final Accounts				15
Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.				
UNIT - III Bills of Exchange				15
Units of Production Method – Cost Model vs Revaluation Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate				
UNIT - IV Accounting from Incomplete Records – Single Entry System				15
Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.				
UNIT - V Royalty and Insurance Claims				15
Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)				
Total Lecture Hours				75
THEORY 20% & PROBLEM 80%				

BOOKS FOR STUDY:

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

BOOKS FOR REFERENCES:

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

WEB RESOURCES:

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

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

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

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

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

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

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

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

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

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

Summative Examinations - Question Paper – Format

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

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

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

MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)



PG & RESEARCH DEPARTMENT OF COMMERCE FOR THOSE WHO JOINED IN 2023 - 2024 AND AFTER

Course Name	PRINCIPLES OF MANAGEMENT			
Course Code	23UCOCC12	L	P	C
Category	CORE - II	5	-	5
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To understand the basic management concepts and functions➤ To know the various techniques of planning and decision making➤ To familiarize with the concepts of organisation structure➤ To gain knowledge about the various components of staffing➤ To enable the students in understanding the control techniques of management				
UNIT - I Introduction to Management				15
Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.				
UNIT - II Planning				15
Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.				
UNIT - III Organizing				15
Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.				
UNIT - IV Staffing				15
Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion – Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].				
UNIT – V Directing				15
Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.				
Co-ordination and Control				
Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].				
Total Lecture Hours				75

BOOKS FOR STUDY:

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

BOOKS FOR REFERENCES:

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

WEB RESOURCES:

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

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

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

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

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

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

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

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

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

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

Summative Examinations - Question Paper – Format

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

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

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

MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)



PG & RESEARCH DEPARTMENT OF COMMERCE FOR THOSE WHO JOINED IN 2023 - 2024 AND AFTER

Course Name	BUSINESS COMMUNICATION			
Course Code	23UCOEC11	L	P	C
Category	ELECTIVE - I	4	-	3
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To enable the students to know about the principles, objectives and importance of communication in commerce and trade.➤ To develop the students to understand about trade enquiries➤ To make the students aware about various types of business correspondence.➤ To develop the students to write business reports.➤ To enable the learners to update with various types of interviews				
UNIT - I Introduction to Business Communication				12
Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout				
UNIT - II Trade Enquiries				12
Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars				
UNIT - III Banking & Insurance Correspondence				12
Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence				
UNIT - IV Secretarial Correspondence				12
Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing				
UNIT - V Interview Preparation				12
Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews –Creating & maintaining Digital Profile				
Total Lecture Hours				60

BOOKS FOR STUDY:

- Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
- Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
- K.P. Singha, Business Communication, Taxmann, New Delhi.
- R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
- M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.

BOOKS FOR REFERENCES:

- V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
- Rithika Motwani, Business communication, Taxmann, New Delhi.
- Shirley Taylor, Communication for Business-Pearson Publications - New Delhi
- Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- NewDelhi.
- Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.

WEB RESOURCES:

- ❖ <https://accountingseekho.com/>
- ❖ <https://www.testpreptraining.com/business-communications-practice-exam-questions>
- ❖ <https://bachelors.online.nmims.edu/degree-programs>

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

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

COURSE OUTCOMES:		K LEVEL
After studying this course, the students will be able to:		
CO1	Acquire the basic concept of business communication.	K1 to K4
CO2	Exposed to effective business letter	K1 to K4
CO3	Paraphrase the concept of various correspondences.	K1 to K4
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.	K1 to K4
CO5	Acquire the skill of preparing an effective resume	K1 to K4

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

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

LESSON PLAN:			
UNIT	BUSINESS COMMUNICATION	HRS	PEDAGOGY
I	Introduction to Business Communication	12	Chalk and talk, Power Point Presentation, Video Lectures
II	Trade Enquiries	12	Chalk and talk, Power Point Presentation, Video Lectures

III	Banking & Insurance Correspondence	12	Chalk and talk, Power Point Presentation, Video Lectures
IV	Secretarial Correspondence	12	Chalk and talk, Power Point Presentation, Video Lectures
V	Interview Preparation	12	Chalk and talk, Power Point Presentation, Video Lectures, seminar and assignment

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

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

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

Summative Examinations - Question Paper – Format

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

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

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

MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)**PG & RESEARCH DEPARTMENT OF COMMERCE****FOR THOSE WHO JOINED IN 2023 - 2024 AND AFTER**

Course Name	BUSINESS ECONOMICS			
Course Code	23UCOEC12	L	P	C
Category	ELECTIVE	4	-	3
COURSE OBJECTIVES:				
<ul style="list-style-type: none"> ➤ To understand the approaches to economic analysis. ➤ To know the various determinants of demand. ➤ To gain knowledge on concept and features of consumer behavior. ➤ To learn the laws of variable proportions. ➤ To enable the students to understand the objectives and importance of pricing policy. 				
UNIT - I Introduction to Economics				12
Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles –Concept of Efficiency- Business Cycle:- Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation				
UNIT - II Demand & Supply Functions				12
Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.				
UNIT - III Consumer Behaviour				12
Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Cardinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.				
UNIT - IV Theory of Production				12
Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium				
UNIT - V Market Structure				12
Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly –Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve				
Total Lecture Hours				60

BOOKS FOR STUDY:

- H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.
- C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.
- Aryamala.T, Business Economics, Vijay Nocole, Chennai.
- T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.
- D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.

BOOKS FOR REFERENCES:

- S.Shankaran, Business Economics-Margham Publications, Chennai.
- P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
- Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia
- Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.
- Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.

WEB RESOURCES:

- ❖ https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ
- ❖ <https://www.icsi.edu/>
- ❖ <https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160>

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

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

COURSE OUTCOMES:**K LEVEL**

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

CO1	Explain the positive and negative approaches in economic analysis	K1 to K4
CO2	Understood the factors of demand forecasting	K1 to K4
CO3	Know the assumptions and significance of indifference curve	K1 to K4
CO4	Outline the internal and external economies of scale	K1 to K4
CO5	Relate and apply the various methods of pricing	K1 to K4

MAPPING WITH PROGRAM OUTCOMES:

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

CO / PO MAPPING:

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

LESSON PLAN:

UNIT	BUSINESS ECONOMICS	HRS	PEDAGOGY
I	Introduction to Economics	12	Chalk and Talk, Power Point Presentation, Video Lectures
II	Demand & Supply Functions	12	Chalk and Talk, Power Point Presentation, Video Lectures
III	Consumer Behaviour	12	Chalk and Talk, Power Point Presentation, Video Lectures
IV	Theory of Production	12	Chalk and Talk, Power Point Presentation, Video Lectures
V	Market Structure	12	Chalk and Talk, Power Point Presentation, Video Lectures ,Seminar and Assignment

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

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

Distribution of Marks with K Level CIA I & CIA II

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Distribution of Marks with K Level						
K Level	Section A (Multiple Choice Questions)	Section B (Either or Choice)	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5			5	4	4
K2	5	20		25	18	18
K3		30	48	78	56	56
K4			32	32	22	22
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						

Summative Examinations - Question Paper – Format

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

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

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

MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)



PG & RESEARCH DEPARTMENT OF COMMERCE FOR THOSE WHO JOINED IN 2023 - 2024 AND AFTER

Course Name	PRINCIPLES OF ACCOUNTING			
Course Code	23UCONM11	L	P	C
Category	SKILL - I (NME)	2	-	2
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To understand the basic needs of accounting➤ To know the accounting rules➤ To gain knowledge in the preparation of subsidiary books➤ To familiarize in entries of journal and posting to ledger➤ To enable the students to prepare Profit and Loss account and Balance Sheet				
UNIT – I Introduction to Accounting				06
Introduction: Meaning and Definition - Objectives - Functions – Advantages and Disadvantages of Accounting				
UNIT – II Double Entry Principles				06
Double Entry Principles –Rules - Needs –Scope –Advantages and disadvantages of Double Entry System.				
UNIT – III Subsidiary books				06
Subsidiary books – Advantages - Types – Purchase Book –Sales Book –Purchase Return Book –Sales Return Book – Cash Book (Single Column only).				
UNIT – IV Journal Entries				06
Transactions analysis for Journal Entries – Entries of Journals – Posting of journal to ledgers – Difference between journal and ledger – Preparation of Trail Balance.				
UNIT – V Preparation of Balance Sheet				06
Preparation of Trading, Profit and Loss Account and Balance Sheet with simple adjustments (closing Stocks, Prepaid Expenses, Outstanding Expenses and depreciation) only.				
Total Lecture Hours				30

BOOKS FOR STUDY:

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

BOOKS FOR REFERENCES:

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

WEB RESOURCES:

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

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

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

CO1	Remember the Objectives and Functions of Accounting	K1 to K2
CO2	Apply the knowledge in preparing double entry system	K1 to K2
CO3	Gained the knowledge in preparing subsidiary book	K1 to K2
CO4	Enumerate the various types of ledger	K1 to K2
CO5	Enabled to prepare profit & loss account and balance sheet	K1 to K2

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

S- STRONG

M – MEDIUM

L – LOW

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

LESSON PLAN:			
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UNIT	PRINCIPLES OF ACCOUNTING	HRS	PEDAGOGY
I	Introduction to Accounting	6	Chalk and Talk, Power Point Presentation, Video Lectures
II	Double Entry Principles	6	Chalk and Talk, Power Point Presentation, Video Lectures

III	Subsidiary books	6	Chalk and Talk, Power Point Presentation, Video Lectures
IV	Journal Entries	6	Chalk and Talk, Power Point Presentation, Video Lectures
V	Preparation of Balance Sheet	6	Seminar, assignment, Chalk and Talk, Power Point Presentation, Video Lectures

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

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

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

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

MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)



PG & RESEARCH DEPARTMENT OF COMMERCE FOR THOSE WHO JOINED IN 2023 - 2024 AND AFTER

Course Name	FUNDAMENTALS OF COMMERCE			
Course Code	23UCOFC11	L	P	C
Category	FOUNDATION COURSE	2	-	2
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To understand the history and evolution of commerce and accounting.➤ To know the various components of money and banking.➤ To gain knowledge on concept of budgeting and tax.➤ To learn the basic sources of laws and its process.➤ To enable the students to understand Sustainable Development Goals.				
UNIT - I History Of Commerce				6
History and Eight branches of commerce- Evolution of Accounting- Understanding of Four Frameworks of Accounting (Conceptual, Legal, Institutional and Regulatory) and Forms of Organization.				
UNIT - II Money and Banking				6
Money - Types, Features and Functions- Banking - Definition, Functions, Utility, Principles -Commercial Banks- Central Bank- Measures of Credit Control and Money Market.				
UNIT - III Fundamentals of Budgets and Taxation				6
Financial Planning and Budgeting Concept - Personal Budget, Family Budget, Business Budget and National Budget- budgetary deficit- fiscal deficit- Sources for meeting deficit- Meaning of Tax-duty-toll-cess-surcharge-direct and indirect tax.				
UNIT - IV Basics of Law				6
Sources of Law- Legislative Process in India- Legal Methods and Court System in India-Primary and Subordinate Legislation				
UNIT - V Sustainable Development				6
Meaning, Principles, History of Sustainable Development Goals. Components of sustainability, - 17 Goals - International Summits, Conventions, Agreements				
Total Lecture Hours				30

BOOKS FOR STUDY:

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

BOOKS FOR REFERENCES:

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

WEB RESOURCES:

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

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

COURSE OUTCOMES:**K LEVEL**

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

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

MAPPING WITH PROGRAM OUTCOMES:

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

S- STRONG**M – MEDIUM****L – LOW**

CO / PO MAPPING:

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

LESSON PLAN:

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

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

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

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

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

SECOND SEMESTER

MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)



PG & RESEARCH DEPARTMENT OF COMMERCE FOR THOSE WHO JOINED IN 2023 - 2024 AND AFTER

Course Name	FINANCIAL ACCOUNTING – II			
Course Code	23UCOCC21	L	P	C
Category	CORE - III	5	-	5
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ The students are able to prepare different kinds of accounts such higher purchase and Instalments System.➤ To understand the allocation of expenses under departmental accounts➤ To gain an understanding about partnership accounts relating to Admission and retirement➤ Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm➤ To know the requirements of international accounting standards				
UNIT - I Hire Purchase and Instalment System				15
Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession –Instalment System(Theory only)				
UNIT - II Branch and Departmental Accounts				15
Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter-Departmental Transfer at Cost or Selling Price.				
UNIT - III Partnership Accounts – I				15
Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill – Retirement of a Partner – Death of a Partner.				
UNIT - IV Partnership Accounts – II				15
Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method				
UNIT - V Accounting Standards for financial reporting (Theory only)				15
Accounting Standards for Financial Reporting- meaning-Objectives and Uses of Financial Statements for Users- Role of Accounting Standards - Development of Accounting Standards in India -Role of IFRS.				
Total Lecture Hours				75

BOOKS FOR STUDY:

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

BOOKS FOR REFERENCES:

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

WEB RESOURCES:

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

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

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

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

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

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

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

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

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

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

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

Summative Examinations - Question Paper – Format

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

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

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

MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)



PG & RESEARCH DEPARTMENT OF COMMERCE
FOR THOSE WHO JOINED IN 2023 - 2024 AND AFTER

Course Name	BUSINESS LAW			
Course Code	23UCOCC22	L	P	C
Category	CORE - IV	5	-	5
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To know the nature and objectives of Mercantile law and the essentials of valid contract➤ To gain knowledge on performance contracts➤ To be acquainted with the rules of Indemnity and Guarantee➤ To make aware of the essentials of Bailment and pledge➤ To understand the provisions relating to sale of goods				
UNIT - I Elements of Contract Indian Contract Act 1872:		15		
Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract				
UNIT - II Performance of Contract		15		
Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract				
UNIT - III Contract of Indemnity and Guarantee		15		
Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety				
UNIT - IV Bailment and Pledge		15		
Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.				
UNIT - V Sale of Goods Act 1930:		15		
Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller				
Total Lecture Hours				75

BOOKS FOR STUDY:

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

BOOKS FOR REFERENCES:

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

WEB RESOURCES:

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

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

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

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

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

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

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

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

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

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

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

Summative Examinations - Question Paper – Format

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

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

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

MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)



PG & RESEARCH DEPARTMENT OF COMMERCE FOR THOSE WHO JOINED IN 2023 – 2024 AND AFTER

Course Name	INSURANCE AND RISK MANAGEMENT			
Course Code	23UCOEC21	L	P	C
Category	ELECTIVE –II	4	-	3
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To know the concepts and principles of contract of insurance➤ To understand the basic concepts of life insurance➤ To gain knowledge on the principles of general insurance➤ To examine the Insurance Regulatory and Development Authority 1999 (IRDA)➤ To know the risk management process				
UNIT - I Introduction to Insurance				12
Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries – Role of Insurance in Economic Development.				
UNIT - II Life Insurance				12
Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products –Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Types of Life Insurance Policies – Pension and Annuities – Reinsurance – Double Insurance				
UNIT - III General Insurance				12
General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.				
UNIT - IV Risk Management				12
Risk Management – Objectives – Process – Identification and Evaluation of Potential Losses – Risk Reduction - Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – Personal Risk Management.				
UNIT - V IRDA Act 1999				12
Insurance Regulatory and Development Authority (IRDA) 1999 – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders’ Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of related Acts.				
Total Lecture Hours				60

BOOKS FOR STUDY:

- Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi
- Dr.N. Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai
- M.N. Mishra & S.B. Mishra, Insurance Principles and Practice, S Chand Publishers, New Delhi
- Michel Crouhy, The Essentials of Risk Management, McGraw Hill, Noida
- Thomas Coleman, A Practical Guide to Risk Management, CFA, India.

BOOKS FOR REFERENCES:

- John C.Hull, Risk Management and Financial Institutions (Wiley Finance), Johnwiley& sons, New Jersey
- P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai
- Dr. Sunilkumar, Insurance and Risk Management, Golgotia publishers, New Delhi
- Nalini PravaTripathy, Prabir Paal, Insurance Theory & Practice, Prentice Hall of India
- Anand Ganguly – Insurance Management, New Age International Publishers

WEB RESOURCES:

- ❖ <https://www.mcminnlaw.com/principles-of-insurance-contracts/>
- ❖ <https://www.investopedia.com/terms/l/lifeinsurance.asp>
- ❖ https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

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

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

COURSE OUTCOMES:									K LEVEL
After studying this course, the students will be able to:									
CO1	Identify the workings of insurance and hedging								K1 to K4
CO2	Evaluate the types of insurance policies and settlement								K1 to K4
CO3	Settle claims under various types of general insurance								K1 to K4
CO4	Know the protection provided for insurance policy holders under IRDA								K1 to K4
CO5	Evaluate the assessment and retention of risk								K1 to K4

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

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

LESSON PLAN:			
UNIT	INSURANCE AND RISK MANAGEMENT	HRS	PEDAGOGY
I	Introduction to Insurance	12	Chalk and talk, Power Point Presentation, Video Lectures
II	Life Insurance	12	Chalk and talk, Power Point Presentation, Video Lectures

III	General Insurance	12	Chalk and talk, Power Point Presentation, Video Lectures
IV	Risk Management	12	Chalk and talk, Power Point Presentation, Video Lectures
V	IRDA Act 1999	12	Chalk and talk, Power Point Presentation, Video Lectures, seminar and assignment

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

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

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

Summative Examinations - Question Paper – Format

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

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

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

MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)



PG & RESEARCH DEPARTMENT OF COMMERCE FOR THOSE WHO JOINED IN 2023 - 2024 AND AFTER

Course Name	BUSINESS ENVIRONMENT			
Course Code	23UCOEC22	L	P	C
Category	ELECTIVE	4	-	3
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To understand the nexus between environment and business.➤ To know the Political Environment in which the businesses operate.➤ To gain an insight into Social and Cultural Environment.➤ To familiarize the concepts of an Economic Environment.➤ To learn the trends in Global Environment / Technological Environment				
UNIT - I An Introduction				12
The Concept of Business Environment - Its Nature and Significance –Elements of Environment- Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.				
UNIT - II Political Environment				12
Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.				
UNIT - III Social and Cultural Environment				12
Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business.				
UNIT - IV Economic Environment				12
Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.				
UNIT - V Technological Environment				12
Technological Environment – Concept - Meaning - Features of Technology-Sources of Technology Dynamics - Transfer of Technology- Impact of Technology on Business - Status of Technology in India-Determinants of Technological Environment.				
Total Lecture Hours				60

BOOKS FOR STUDY:

- C. B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
- Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
- Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.
- Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai
- Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi

BOOKS FOR REFERENCES:

- Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
- Shaikhsaleem, Business Environment, Pearson, New Delhi
- S. Sankaran, Business Environment, Margham Publications, Chennai
- Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai.
- Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, F T Prentice Hall, New Jersey

WEB RESOURCES:

- ❖ www.mbaofficial.com
- ❖ www.yourarticlelibrary.com
- ❖ www.businesscasestudies.co.uk

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

COURSE OUTCOMES:		K LEVEL
After studying this course, the students will be able to:		
CO1	Remember the nexus between environment and business.	K1 to K4
CO2	Apply the knowledge of Political Environment in which the businesses operate.	K1 to K4
CO3	Analyze the various aspects of Social and Cultural Environment.	K1 to K4
CO4	Evaluate the parameters in Economic Environment.	K1 to K4
CO5	Create a conducive Technological Environment for business to operate globally.	K1 to K4

MAPPING WITH PROGRAM OUTCOMES:

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

CO / PO MAPPING:

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

LESSON PLAN:

UNIT	BUSINESS ENVIRONMENT	HRS	PEDAGOGY
I	An Introduction	12	Chalk and talk, Power Point Presentation, Video Lectures
II	Political Environment	12	Chalk and talk, Power Point Presentation, Video Lectures
III	Social and Cultural Environment	12	Chalk and talk, Power Point Presentation, Video Lectures
IV	Economic Environment	12	Chalk and talk, Power Point Presentation, Video Lectures
V	Technological Environment	12	Chalk and talk, Power Point Presentation, Video Lectures, seminar and assignment

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

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

Distribution of Marks with K Level CIA I & CIA II

	K Level	Section A (Multiple Choice Questions)	Section B (Either / Or Choice)	Section C (Either / Or Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	2			2	4	25
	K2	2	10		12	21	
	K3		10	16	26	46	46
	K4			16	16	29	29
	Marks	4	20	32	56	100	100
CIA II	K1	2			2	4	25
	K2	2	10		12	21	
	K3		10	16	26	46	46
	K4			16	16	29	29
	Marks	4	20	32	56	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Distribution of Marks with K Level						
K Level	Section A (Multiple Choice Questions)	Section B (Either or Choice)	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5			5	3.57	29
K2	5	30		35	25	
K3		20	48	68	48.57	49
K4			32	32	22.86	22
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						

Summative Examinations - Question Paper – Format

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

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

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

MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)



PG & RESEARCH DEPARTMENT OF COMMERCE FOR THOSE WHO JOINED IN 2023 - 2024 AND AFTER

Course Name	PRACTICAL BANKING			
Course Code	23UCONM21	L	P	C
Category	SKILL - II	2	-	2
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ State the basic concepts of banking and electronic payment system.➤ Describe the relevant provisions of Act regarding banking and Electronic payment system.➤ Classify the types of deposits, negotiable instruments, forms of advances and electronic payment systems.➤ Apply the procedures and principals involved in banking and Electronic payment.➤ Fill up of Account Opening Form and draw a cheque and show the features, advantages and disadvantages of Mobile Banking and Green Banking.				
UNIT - I Introduction to Banking				06
Banking: Definition- Meaning: Bank – Banking – Banker – Customer - Procedure for Opening an Account.				
UNIT - II Types of Deposits				06
Deposits: Types – Savings – Current – Fixed –Recurring.				
UNIT - III Negotiable Instruments				06
Negotiable Instruments: Cheque - Demand Draft — Meaning, Definition –Specimen Form –Types of Cheque– Electronic Cheque (E- Cheque) – Features – Advantages– Electronic Cash (E-Cash) – Features.				
UNIT - IV Loans and Advances				06
Loans and Advances: Principles of Sound Lending - Secured and Unsecured Advances – Forms of Advances – canons of a good banking security				
UNIT - V Electronic Payment System				06
Electronic Payment System: ATM – Debit Card – Credit Card, Smart Card, NEFT, RTGS.				
Total Lecture Hours				30

BOOKS FOR STUDY:

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

BOOKS FOR REFERENCES:

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

WEB RESOURCES:

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

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

COURSE OUTCOMES:		K LEVEL
After studying this course, the students will be able to:		
CO1	To know the Banking concepts	K1 to K2
CO2	To understand the various types of deposits	K1 to K2
CO3	To develop the skills regarding types of various forms	K1 to K2
CO4	To enhance the employability skills	K1 to K2
CO5	To identify the latest Digital Banking practices	K1 to K2

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

S- STRONG		M – MEDIUM			L – LOW	
CO / PO MAPPING:						
COS	PSO1	PSO2	PSO3	PSO4	PSO5	
CO 1	3	3	3	3	3	
CO 2	3	3	3	3	3	
CO 3	3	3	3	3	3	
CO 4	3	3	3	3	3	
CO 5	3	3	3	3	3	
WEITAGE	15	15	15	15	15	
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	3.0	3.0	3.0	3.0	3.0	

LESSON PLAN:

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

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

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

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

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

MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)



PG & RESEARCH DEPARTMENT OF COMMERCE

FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	BRAND MANAGEMENT			
Course Code	23UCOSC21	L	P	C
Category	SKILL - III	2	-	2
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To familiarize the basic knowledge on branding➤ To understand brand positioning.➤ To gain knowledge on brand extension➤ To understand the elements of brand equity.➤ To know the position of retail branding.				
UNIT - I Introduction to Branding				06
Introduction- Advantages and Disadvantages of branding-Branding decisions-Global brand-Brand name-Branding approaches- Brand building – Brand extension and brand dilution-individual and organizational brand -Corporate branding.				
UNIT - II Brand Positioning				06
Brand Positioning - quality of successful of positioning –Positioning process-brand positioning strategy- - Building brand personality-Online brand building. Brand identity-sources-brand personality-Brand awareness-Brand loyalty-Brand association- Brand image				
UNIT - III Brand Extension				06
Reasons for brand extensions-Evaluation of brand extension-Bases for brand extension-Types of brand extensions-Advantages and disadvantages of brand extensions. Co-branding-types-Advantages and disadvantages-Functions of brand extensions.				
UNIT - IV Brand Equity				06
Brand equity-key elements: Assets and Liabilities-Value to the Customers-Value to the firm-positive and negative brand equity-Brand personality: dimensions of brand personality-Branding and celebrity endorsement-important aspects of celebrity brand.				
UNIT - V Brand Management				06
Strategic brand management- Successful brand development-effective brand management. Retail Branding: Different branding strategy- retail branding in India- future of retail branding-positioning strategy for retail brands.				
Total Lecture Hours				30

BOOKS FOR STUDY:

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

BOOKS FOR REFERENCES:

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

WEB RESOURCES:

- ❖ <http://ndl.iitkgp.ac.in/document/QUFaeXV6Um80MWE2ampEOTNJZE1GT2ZpN0JFU0xITj10eHZRZEtOSWdKaDRMLzNkbjNraEFWL1JGNn14YnlWbw>
- ❖ <http://ndl.iitkgp.ac.in/document/QUFaeXV6Um80MWE2ampEOTNJZE1GQnMydHIMYTDJMGVVTI1ZWhqSXRRZGdvRUp5OTFaREVsvWU40dVR5RXhGNg>
- ❖ <http://ndl.iitkgp.ac.in/document/QUFaeXV6Um80MWE2ampEOTNJZE1GSDBaV1RpbVZOVFVodUZCdXF1RUtVolumeV-ArtsSyllabus/2023-2024AcademicCouncilMeetingheldon20.04.2023Page2330T2hxaTJWYWGxV2VYVNCQW1PU1dqBQ>
- ❖ <http://ndl.iitkgp.ac.in/document/QUFaeXV6Um80MWE2ampEOTNJZE1GSDUxMC9KbWdVT3FiVnJOVzIzakNZYVhvaU1XNkQ0VIQ3U2dNc0ZETCtNUw>
- ❖ <http://ndl.iitkgp.ac.in/document/QUFaeXV6Um80MWE2ampEOTNJZE1GQ0RkQndyMENLR3ZYSG96OC9YSVUwa1N6c2FHTysrU3FFYIVUaTdHek51NQ>
- ❖ <http://ndl.iitkgp.ac.in/document/ckQ0ZmRYZDExNjJNWWxwWUF0S2o5UT0>

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

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

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

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

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

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

IV	Brand Equity	6	Chalk and Talk, PPT, Assignment
V	Brand Management	6	Chalk and Talk, PPT, Assignment

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

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

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

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

COMMERCE

Syllabus

Program Code: UCO

2023- Onwards



MANNAR THIRUMALAI NAICKER

COLLEGE(AUTONOMOUS)

Re-accredited with "A" Grade by NAAC

PASUMALAI, MADURAI – 625 004

**MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS), MADURAI –
625 004**

COMMERCE, CURRICULUM

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

Course Code	Title of the Course	Hrs	Credits	Maximum Marks		
				Int	Ext	Total
THIRD SEMESTER						
Part – I	Tamil / Hindi course					
23UTAGT31 / 23UHIGH31	தமிழகவரலாறும்பண்பாடும் / PATRA LEKHAN AUR PARIBHASHIK SHABDAVALI	6	3	25	75	100
Part – II	English					
23UENGE31	GENERAL ENGLISH - III	6	3	25	75	100
Part - III	Core courses					
23UCOCC31	CORPORATE ACCOUNTING - I	5	5	25	75	100
23UCOCC32	COMPANY LAW	5	5	25	75	100
Part - III	Elective courses					
23UCOEC31	BUSINESS MATHEMATICS & STATISTICS	4	3	25	75	100
23UCOEC32	E-COMMERCE					
Part - IV	Skill Based courses					
23UCOSC31	PRINCIPLES AND PRACTICE OF TAX SYSTEM IN INDIA	1	1	40	60	100
23UCOSC32	DIGITAL MARKETING	2	2	25	75	100
Part - IV	Mandatory course					
23UEVSG41	ENVIRONMENTAL STUDIES	1	-	-	-	-
Total		30	22	190	510	700
FOURTH SEMESTER						
Part – I	Tamil / Hindi course					
23UTAGT41 / 23UHIGH41	தமிழும்அறிவியலும் / HINDI BHASHA AUR COMPUTER	6	3	25	75	100
Part – II	English					
23UENGE41	GENERAL ENGLISH - IV	6	3	25	75	100
Part - III	Core courses					
23UCOCC41	CORPORATE ACCOUNTING - II	5	5	25	75	100
23UCOCC42	PRINCIPLES OF MARKETING	5	5	25	75	100
Part - III	Elective courses					
23UCOEC41	FINANCIAL SERVICES	3	3	25	75	100
23UCOEC42	OPERATIONS RESEARCH					
Part - IV	Skill Based courses					
23UCOSC41	THEORY AND PRACTICE OF COOPERATION	2	2	25	75	100
23UCOSC42	EVENT MANAGEMENT	2	2	25	75	100
Part - IV	Mandatory course					
23UEVSG41	ENVIRONMENTAL STUDIES	1	2	25	75	100
Total		30	25	200	600	800

THIRD SEMESTER

MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)



PG & RESEARCH DEPARTMENT OF COMMERCE FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	CORPORATE ACCOUNTING - I			
Course Code	23UCOCC31	L	P	C
Category	CORE	5	-	5
COURSE OBJECTIVES:				
<ul style="list-style-type: none"> ➤ To understand about the pro-rata allotment and Underwriting of Shares. ➤ To know the provisions of companies Act regarding Issue and Redemption of Preference shares and debentures. ➤ To learn the form and contents of financial statements as per Schedule III of Companies Act 2013. ➤ To examine the various methods of valuation of Goodwill and shares. ➤ To identify the Significance of International financial reporting standard (IFRS). 				
UNIT - I Issue of Shares				15
Issue of Shares – Premium - Discount -Types of subscriptions- Forfeiture - Reissue – Pro-rata Allotment , Issue of Rights and Bonus Shares - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.				
UNIT - II Issue & Redemption of Preference Shares & Debentures				15
Redemption of Preference Shares –Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount.				
Debentures: Issue and Redemption – Meaning – Methods – In-One lot–in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.				
UNIT - III Final Accounts				15
Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration.				
UNIT - IV Valuation of Goodwill & Shares				15
Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method.				
Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.				
UNIT - V Indian Accounting Standards				15
International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. (Theory Only)				
Total Lecture Hours				75
THEORY 20% & PROBLEMS 80%				

BOOKS FOR STUDY:

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

BOOKS FOR REFERENCES:

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

WEB RESOURCES:

- ❖ <https://www.tickertape.in/blog/issue-of-shares/>
- ❖ <https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuati onofgoodwillandshares.pdf>
- ❖ <https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html>

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

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

MAPPING WITH PROGRAM OUTCOMES:

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

CO / PO MAPPING:

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

LESSON PLAN:

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

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

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

Distribution of Marks with K Level CIA I & CIA II

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

Summative Examinations - Question Paper – Format

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

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

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

MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)



PG & RESEARCH DEPARTMENT OF COMMERCE FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	COMPANY LAW			
Course Code	23UCOCC32	L	P	C
Category	CORE	5	-	5
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To know Company Law 1956 and Companies Act 2013.➤ To have an understanding on the formation of a company.➤ To understand the requisites of meeting and resolution.➤ To gain knowledge on the procedure to appoint and remove Directors.➤ To familiarize with the various modes of winding up.				
UNIT - I Introduction to Company law				15
Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.				
UNIT - II Formation of Company				15
Formation of a Company – Promoter – Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.				
UNIT - III Meeting				15
Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor				
UNIT - IV Management & Administration				15
Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.				
UNIT - V Winding up				15
Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.				
Total Lecture Hours				75

BOOKS FOR STUDY:

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

BOOKS FOR REFERENCES:

- Gaffoor&Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai.
- M.R. Sreenivasan, Business Laws, Margham Publications, Chennai.
- KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal.
- S.D.Geet, Business Law NiraliPrakashan Publication, Pune
- PreethiAgarwal, Business Law, CA foundation study material.

WEB RESOURCES:

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

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

COURSE OUTCOMES:**K LEVEL**

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

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

MAPPING WITH PROGRAM OUTCOMES:

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

S- STRONG		M – MEDIUM			L – LOW	
CO / PO MAPPING:						
COS	PSO1	PSO2	PSO3	PSO4	PSO5	
CO 1	3	2	2	-	-	
CO 2	3	2	2	-	-	
CO 3	3	2	2	-	-	
CO 4	3	2	2	-	-	
CO 5	3	2	2	-	-	
WEITAGE	15	10	10	-	-	
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	3.0	2.0	2.0			
LESSON PLAN:						
UNIT	COMPANY LAW		HRS	PEDAGOGY		
I	Introduction to Company law		15	Chalk and Talk, Power Point Presentation, Video Lectures		
II	Formation of Company		15	Chalk and Talk, Power Point Presentation, Video Lectures		
III	Meeting		15	Chalk and Talk, Power Point Presentation, Video Lectures		
IV	Management & Administration		15	Chalk and Talk, Power Point Presentation, Video Lectures		
V	Winding up		15	Chalk and Talk, Power Point Presentation, Video Lectures, Seminar and Assignment		

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

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

Distribution of Marks with K Level CIA I & CIA II

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

Summative Examinations - Question Paper – Format

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

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

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

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PG & RESEARCH DEPARTMENT OF COMMERCE FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	BUSINESS MATHEMATICS & STATISTICS			
Course Code	23UCOEC31	L	P	C
Category	ELECTIVE	4	-	3
COURSE OBJECTIVES:				
<ul style="list-style-type: none"> ➤ To impart knowledge on the basics of ratio, proportion, indices and proportions ➤ To learn about simple and compound interest and arithmetic, geometric and harmonic progressions. ➤ To familiarize with the measures of central tendency ➤ To conceptualize with correlation co-efficient ➤ To gain knowledge on time series analysis 				
UNIT - I RATIO				12
Ratio, Proportion and Variations, Indices and Logarithms.				
UNIT - II INTEREST AND ANNUITY				12
Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.				
UNIT - III BUSINESS STATISTICS MEASURES OF CENTRAL TENDENCY				12
Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.				
UNIT - IV CORRELATION AND REGRESSION				12
Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.				
UNIT - V TIME SERIES ANALYSIS AND INDEX NUMBERS				12
Time Series Analysis: Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index – Wholesale Index – Cost of Living Index.				
Total Lecture Hours				60
THEORY 20% & PROBLEMS 80%				

BOOKS FOR STUDY:

- M.Manoharan and C.Elango, Business Mathematics ,Palani Paramount Publications, Palani.
- Dr. B.N. Gupta, Business Mathematics & Statistics, Shashi bhawan publishing house, Chennai
- Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida
- A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, NiraliPrakashan Publishing, Pune
- Dr. S. Sachdeva, Business Mathematics & Statistics, Lakshmi NarainAgarwal, Agra
- P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chenna

BOOKS FOR REFERENCES:

- J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
- Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York
- Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover
- Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
- R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delh.

WEB RESOURCES:

- ❖ <https://www.britannica.com/biography/Henry-Briggs/>
- ❖ <https://corporatefinanceinstitute.com/resources/data-science/central-tendency/>
- ❖ <https://www.expressanalytics.com/blog/time-series-analysis/>

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

COURSE OUTCOMES:**K LEVEL**

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

CO1	Learn the basics of ratio, proportion, indices and logarithm	K1 to K4
CO2	Familiarize with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.	K1 to K4
CO3	Determine the various measures of central tendency	K1 to K4
CO4	Calculate the correlation and regression co-efficient.	K1 to K4
CO5	Assess problems on time series analysis	K1 to K4

MAPPING WITH PROGRAM OUTCOMES:

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

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

S- STRONG

M – MEDIUM

L – LOW

CO / PO MAPPING:

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

LESSON PLAN:

UNIT	BUSINESS MATHEMATICS & STATISTICS	HRS	PEDAGOGY
I	RATIO	12	Chalk & Talk Lecture
II	INTEREST AND ANNUITY	12	Chalk & Talk Lecture
III	BUSINESS STATISTICS MEASURES OF CENTRAL TENDENCY	12	Chalk & Talk Lecture
IV	CORRELATION AND REGRESSION	12	Chalk & Talk Lecture
V	TIME SERIES ANALYSIS AND INDEX NUMBERS	12	Chalk & Talk Lecture

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

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

Distribution of Marks with K Level CIA I & CIA II

	K Level	Section A (Multiple Choice Questions)	Section B (Either / Or Choice)	Section C (Either / Or Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
CIA I	K1	2			2	4	8
	K2	2			2	4	
	K3		20	16	36	64	64
	K4			16	16	28	28
	Marks	4	20	32	56	100	100
CIA II	K1	2			2	4	8
	K2	2			2	4	
	K3		10	16	26	46	46
	K4		10	16	26	46	46
	Marks	4	20	32	56	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Distribution of Marks with K Level						
K Level	Section A (Multiple Choice Questions)	Section B (Either or Choice)	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5			5	4	4
K2	5			5	4	4
K3		30	48	78	55	55
K4		20	32	52	37	37
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						

Summative Examinations - Question Paper – Format

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

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

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

MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)



PG & RESEARCH DEPARTMENT OF COMMERCE FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	E - COMMERCE			
Course Code	23UCOEC32	L	P	C
Category	ELECTIVE	4	-	3
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To know the goals of Electronic commerce➤ To understand the various Business models in emerging E-commerce areas➤ To have an insight on the internet marketing technologies➤ To understand the benefits and implementation of EDI➤ To examine the ethical issues of E-commerce				
UNIT - I Introduction to E-Commerce				12
Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce - Process of E-Commerce - Types of E- Commerce; The World Wide Web, The Internet and the Web: Features, Role of Automation & Artificial Intelligence in E-Commerce.				
UNIT - II E-Commerce Business Models & Consumer Oriented E Commerce				12
E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E-Commerce Areas - E-tailing: Traditional Retailing and E- retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing.				
UNIT - III E-Commerce Marketing Concepts				12
The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web.				
UNIT - IV Electronic Data Interchange & Security				12
Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System - Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.				
UNIT - V Ethics in E-Commerce				12
Issues in E Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites.				
Total Lecture Hours				60

BOOKS FOR STUDY:

- Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4 the Edition, Pearson Education Limited, New Delhi
- S. J. Joseph, E-Commerce: an Indian perspective, PHI Learning Pvt. Ltd., New Delhi
- David Whitley, E-Commerce-Strategy, Technologies & Applications, TMI, McGraw-Hill, London
- Kamlesh K. Bajaj, E-Commerce- The cutting edge of business, TMH, McGraw-Hill, Noida
- W Clarke, E-Commerce through ASP - BPB, Wrox Publisher, Mumbai

BOOKS FOR REFERENCES:

- Agarwala, K.N. and D. Agarwala, Business on the Net : What's and How's of E-Commerce, McMillan Publisher India Pvt. Ltd., Chennai
- Ravi Kalkota, Frontiers of E-Commerce, TM, Pearson Education Limited, New Delhi
- Elias M Awad, Electronic Commerce : From Vision to Fulfillment. PHI Learning Pvt. Ltd., New Delhi
- Mathew Reynolds, Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0 & MTS, Wrox Publishers, Mumbai
- J. Christopher West I and Theodore H. K Clark Global Electronic Commerce- Theory and Case Studies, The MIT Press, Cambridge, London

WEB RESOURCES:

- ❖ <https://www.investopedia.com/terms/e/ecommerce.asp>
- ❖ <https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/>
- ❖ <https://techbullion.com/the-importance-of-ethics-in-ecommerce/>

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

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

COURSE OUTCOMES:										K LEVEL
After studying this course, the students will be able to:										
CO1	Understand the role and features of world wide web									K1 to K4
CO2	Understand the Benefits and model of e-tailing									K1 to K4
CO3	Use the web enabled services									K1 to K4
CO4	Tackle the threats in internet security system									K1 to K4
CO5	Know about the Ethical principles Privacy and Information Rights									K1 to K4

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

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

LESSON PLAN:			
UNIT	E-COMMERCE	HRS	PEDAGOGY
I	Introduction to E-Commerce	12	Chalk & Talk, PPT, Video Lectures
II	E-Commerce Business Models & Consumer Oriented E Commerce	12	Chalk & Talk, PPT, Video Lectures
III	E-Commerce Marketing Concepts	12	Chalk & Talk, PPT, Video Lectures
IV	Electronic Data Interchange & Security	12	Chalk & Talk, PPT, Video Lectures
V	Ethics in E-Commerce	12	Chalk & Talk, PPT, Video Lectures

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

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

Distribution of Marks with K Level CIA I & CIA II

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Distribution of Marks with K Level						
K Level	Section A (Multiple Choice Questions)	Section B (Either or Choice)	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5			5	3.57	21
K2	5	20		25	17.86	
K3		20	48	68	48.57	49
K4		10	32	42	30	30
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						

Summative Examinations - Question Paper – Format

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

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

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

MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)



PG & RESEARCH DEPARTMENT OF COMMERCE FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	PRINCIPLES AND PRACTICE OF TAX SYSTEM IN INDIA			
Course Code	23UCOSC31	L	P	C
Category	SKILL	1	-	1

COURSE OBJECTIVES:

- To understand the Tax system in India.
- To learn the electronic records and digitization of processing the tax system, contribute to the transparency of the system and reduce tax evasion.
- To acquire the knowledge of computation of income and filing of income tax returns.
- To encourage the general public to adopt the attitude that "Ask for a Bill" for their transaction.
- To understand the main objectives of the national tax system.

LIST OF PRACTICAL

S. No.	FORM	PARTICULARS
1.	ITR-1	[For individuals being a resident (other than not ordinarily resident) having total income up to Rs.50 lakh, having Income from Salaries, one house property, other sources (Interest etc.), and agricultural income up to Rs.5 thousand] [Not for an individual who is either Director in a company or has invested in unlisted equity shares or in cases where TDS has been deducted u/s 194N or if income-tax is deferred on ESOP] (Refer instructions for eligibility)
2.	ITR-2	For individuals and HUFs not having profits or gains from business or profession
3.	ITR-3	For individuals and HUFs having profits or gains from business or profession
4.	ITR-4	[For Individuals, HUFs and Firms (other than LLP) being a resident having total income upto Rs.50 lakh and having income from business and profession which is computed under sections 44AD, 44ADA or 44AE,] [Not for an individual who is either Director in a company or has invested in unlisted equity shares or if income-tax is deferred on ESOP or has agricultural income more thanRs.5000]
5.	49A	Application for Allotment of Permanent Account Number (In the case of Indian Citizens/ Indian Companies/ Entities incorporated in India/ Unincorporated entities formed in India)

6.	49B	[See sections 203A and rule 114A] Form of application for allotment of tax deduction and collection account number under section 203A of the Income -tax Act, 1961
GST FORM		
7.	GSTR-1	Details of outward supplies of goods or services
8.	GSTR-2A	Details of auto drafted supplies
9.	GSTR-2B	Auto-drafted ITC Statement
10.	GSTR-3B	FORM GSTR-3B
11.	GSTR-4(New)	Return for financial year of registered person who has opted for composition levy or availing benefit of notification No. 02/2019- Central Tax (Rate)
12.	GSTR-4A	Auto-drafted details for registered person opting for composition
13.	GSTR-5	Return for Non-resident taxable person
14.	GSTR-6	Return for input service distributor
15.	GSTR-7	Return for Tax Deducted at Source
16.	GSTR-8	Statement for tax collection at source
17.	GSTR-9	Annual Return
18.	GSTR-9C	Reconciliation Statement
19.	GSTR-10	Final Return
20.	A. GSTR-11	Statement of inward supplies by persons having Unique Identification Number (UIN)
	B. EWB-01	E-Way Bill
Total Lecture Hours		15

(100 % practical (Internal 40 marks (submitted to practical note) External 60 Marks (on the basis submission by practical note to be conducting the viva -voce)

BOOKS FOR STUDY:

- Goods and Services Tax and Customs Duty Dr.H.C. Mehrotra and Prof. V.P. AgawalSathitya Bhawan publications Agara, (Latest edition)
- Income Tax Law and practice V.P.Gaur D.B. Narang Kalyani Publishers, New Delhi (Latest edition)

BOOKS FOR REFERENCES:

- Vinod Singhanian and Kapil Singhanian, Direct Taxes Law & Practice Professional Edition, Taxmann Publications, New Delhi
- MehrotraH.C. and GoyalS.P, Income Tax including Tax Planning &Management, Sahitya Bhawan Publications, Agra.

WEB RESOURCES:

- ❖ https://onlinecourses.swayam2.ac.in/nou19_cm05/preview
- ❖ https://onlinecourses.swayam2.ac.in/ugc19_hs34/preview

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

COURSE OUTCOMES:**K LEVEL**

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

CO1	Understand the conceptual framework of indirect tax before and after implementation of GST.	K1 to K4
CO2	Explain the levy and collection of GST in terms of supply of Goods and Services.	K1 to K4
CO3	Describe the credit eligibility, availability of tax credit and credit related transfers.	K1 to K4
CO4	Evaluate the procedure to be followed for tax invoice and GST audit.	K1 to K4
CO5	Analyse the outlook of customs law and custom duties.	K1 to K4

MAPPING WITH PROGRAM OUTCOMES:

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

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

Principles and Practice of Tax System in India

This is a 100 % (practical) Hands -on –training course, aimed to give practical exposure to the students in GST filing.

Marks Distribution:

Internal- 40 marks (Preparation of practical exercise note)

Each student is expected to prepare a Practical Note and two marks will be given for each GST practical exercise.

Internal Minimum Passing Marks: 16 out of 40

External- 60 Marks (on the basis of submission of practical note and the conduct of viva -voce)

At the end of the semester, the students are expected to submit their practical exercise note. The submission of practical exercise note carries 10 marks.

An External Viva-Voce will be conducted for the individual students and the maximum mark for external viva voce examination will be 50 marks.

External Minimum Passing Marks: 24 out of 60

Learning Outcome Based Education & Assessment (LOBE) Formative Examination - Blue Print Articulation Mapping – K Levels with Course Outcomes (COs)							
Internal	Cos	K Level	Activity 1	Activity 2	Activity 3	Activity 4	Total marks
CIAI	CO1	K1 & K2	10	10			20
	CO2	K3 & K4			10	10	20
	Total Marks		10	10	10	10	40

Distribution of Marks with K Level CIA								
	K Level	Activity 1	Activity 2	Activity 3	Activity 4	Total Marks	% of (Marks without choice)	Consolidated %
CIA	K1 & K2	10	10			20	50	50
	K3 & K4			10	10	20	50	50
	Marks	10	10	10	10	40	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

S. No.	Cos	K Level	Practical Note	Presentation with PPT	Viva voce	Total Marks
1	CO1	K1 & K2	20			20
2	CO2	K3 & K4		20	20	40
		Total Marks for each section	20	20	20	60

Distribution of Marks with K Level

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

MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)



PG & RESEARCH DEPARTMENT OF COMMERCE FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	DIGITAL MARKETING			
Course Code	23UCOSC32	L	P	C
Category	SKILL	2	-	2
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To provide context for your digital marketing strategy, it is helpful to translate some of the most important marketing and business models.➤ To examine the history of digital marketing to gain a better understanding of the field.➤ To explain segmentation, the four Ps of marketing, and online market presence and their consequences for digital marketing.➤ To Discussing the advantages and disadvantages of integrated digital marketing; outlining a process for creating a plan➤ To outlining the essential digital marketing initiatives required for competitive success				
UNIT - I Fundamentals of Digital Marketing				06
Introduction to Digital Marketing. Traditional Vs. Digital Marketing, Technology behind Digital Marketing, Characteristics of Digital Marketing, Digital Marketing Strategy, Understanding Digital Consumer.				
UNIT - II Online Advertising				06
Online Advertising: Introduction, Objective, Where to Advertise, Online AdFormat, Search Engine Ad, Network Advertising, Affiliate Programs, Landing Pages.				
UNIT - III Email Marketing				06
Email Marketing: Introduction, Types of Email, Email Marketing Campaign Process, Email marketing Tools, Advantages and Disadvantages, Opt-in Email Advertising, Email tracking.				
UNIT - IV Social Media Marketing (SMM)				06
Social Media Marketing (SMM): What is Social Media Marketing, Seven Myths of SMM, Characteristics of Successful Social Media Marketer, Social Media Marketing plan, Social Media marketing Tools, Publishing Blogs, Podcast and Webinars, Social Media Monitoring, Social Media: Facebook, Twitter.				
UNIT - V Search Engine Optimization (SEO)				06
Search Engine Optimization (SEO): Understanding SEO, Search Engine Optimization Process – Goals, On-Page Optimization, Off-Page Optimization and Analyze, Search Engine Result Process (SERP), SEO Tools.				
Total Lecture Hours				30

BOOKS FOR STUDY:**Note: Book for study materials issued by Department of Commerce**

- Digital Marketing –Kamat and Kamat-Himalaya
- Digital Marketing, S.Gupta, McGraw-Hill

BOOKS FOR REFERENCES:

- Digital Marketing, V. Ahuja, Oxford University Press
- Quick win Digital Marketing, H. Annmarie , A. Joanna, Paperback edition

WEB RESOURCES:

- ❖ https://onlinecourses.swayam2.ac.in/ugc19_hs26/preview
- ❖ <https://nptel.ac.in/courses/110104070>
- ❖ https://onlinecourses.nptel.ac.in/noc22_mg109/preview

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

COURSE OUTCOMES:**K LEVEL**

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

CO1	To help students acquire the IT skills necessary to succeed in today's workforce.	K1 & K2
CO2	To give the pupils a foundational understanding of computers that will improve their employability overall.	K1 & K2
CO3	To empower the pupil to conduct meaningful analysis and presentation of data	K1 & K2
CO4	To complete this course will be able to handle data maintaining the digital mode	K1 & K2
CO5	To Students who complete this course will be able to use digital skill to analyze data and make decisions.	K1 & K2

MAPPING WITH PROGRAM OUTCOMES:

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

S- STRONG**M – MEDIUM****L – LOW**

CO / PO MAPPING:

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

LESSON PLAN:

UNIT	Digital Marketing	HRS	PEDAGOGY
I	Fundamentals of Digital Marketing	6	Chalk and Talk, Power Point Presentation, Video Lectures
II	Online Advertising	6	Chalk and Talk, Power Point Presentation, Video Lectures
III	Email Marketing	6	Chalk and Talk, Power Point Presentation, Video Lectures
IV	Social Media Marketing (SMM)	6	Chalk and Talk, Power Point Presentation, Video Lectures
V	Search Engine Optimization (SEO):	6	Seminar, assignment, Chalk and Talk, Power Point Presentation, Video Lectures

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

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

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

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

FOURTH SEMESTER

MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)



PG & RESEARCH DEPARTMENT OF COMMERCE FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	CORPORATE ACCOUNTING - II			
Course Code	23UCOCC41	L	P	C
Category	CORE	5	-	5
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To know the types of Amalgamation, and Internal Reconstruction➤ To know Final statements of banking companies.➤ To understand the accounting treatment of Insurance company accounts.➤ To understand the procedure for preparation of consolidated Balance sheet.➤ To have an insight on modes of winding up of a company.				
UNIT - I Amalgamation & Internal Reconstruction				15
Amalgamation - Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Methods of Accounting for Amalgamation - The Pooling of Interest Method - The Purchase Method (Excluding Inter-Company Holdings). Internal Reconstruction - Conversion of Stock – Increase and Decrease of Capital.				
UNIT - II Accounting of Banking Companies				15
Final Statements of Banking Companies (As Per New Format) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.				
UNIT - III Insurance Company Accounts				15
Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format.				
UNIT - IV Consolidated Financial Statements				15
Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts - Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).				
UNIT - V Liquidation of Companies				15
Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus(List H)– Liquidators Remuneration- Liquidator’s Final Statement of Accounts.				
Total Lecture Hours				75
THEORY 20% & PROBLEMS 80%				

BOOKS FOR STUDY:

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

BOOKS FOR REFERENCES:

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

WEB RESOURCES:

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

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

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

COURSE OUTCOMES:**K LEVEL**

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

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

MAPPING WITH PROGRAM OUTCOMES:

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

CO / PO MAPPING:

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

LESSON PLAN:

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

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

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

Distribution of Marks with K Level CIA I & CIA II

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

Summative Examinations - Question Paper – Format

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

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

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

MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)



PG & RESEARCH DEPARTMENT OF COMMERCE FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	PRINCIPLES OF MARKETING			
Course Code	23UCOCC42	L	P	C
Category	CORE	5	-	5
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To know the concept and functions of marketing➤ To understand the importance of market segmentation➤ To examine the stages of new product development➤ To gain knowledge on the various advertising medias➤ To analyze the global market environment				
UNIT - I Introduction To Marketing				15
Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts– Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing.				
UNIT - II Marketing Segmentation				15
Meaning and definition - Benefits–Criteria for segmentation–Types of segmentation–Geographic–Demographic–Psychographic–Behavioural–Targeting, Positioning & Repositioning - Introduction to Consumer Behaviour–Consumer Buying Decision Process and Post Purchase Behaviour — Motives. Freud’s Theory of Motivation.				
UNIT - III Product And Price				15
Marketing Mix — an overview of 4P’s of Marketing Mix – Product – Introduction to Stages of New Product Development – Product Life Cycle — Pricing – Policies – Objectives – Factors Influencing Pricing– Kinds of Pricing.				
UNIT - IV Promotions And Distributions				15
Elements of promotion–Advertising– Objectives -Kinds of Advertising Media- Traditional vs Digital Media - Sales Promotion – Types of sales promotion–Personal Selling–Qualities needed for a personal seller-Channels of Distribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods.				
UNIT - V Competitive Analysis And Strategies				15
Global Market Environment–Social Responsibility and Marketing Ethics – Recent Trends in Marketing – A Basic Understanding of E–Marketing & M–Marketing–E-Tailing–CRM–Market Research– MIS and Marketing Regulation.				
Total Lecture Hours				75

BOOKS FOR STUDY:

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

BOOKS FOR REFERENCES:

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

WEB RESOURCES:

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

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

COURSE OUTCOMES:**K LEVEL**

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

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

MAPPING WITH PROGRAM OUTCOMES:

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

CO / PO MAPPING:

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

LESSON PLAN:

UNIT	Principles Of Marketing	HRS	PEDAGOGY
I	Introduction to Marketing	15	Lecture, Power Point Presentation
II	Marketing Segmentation	15	Lecture, Power Point Presentation
III	Product and Price	15	Lecture, Power Point Presentation
IV	Promotions and Distributions	15	Lecture, Power Point Presentation
V	Competitive Analysis and Strategies	15	Seminar, Assignment & Lecture,

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

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

Distribution of Marks with K Level CIA I & CIA II

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

Summative Examinations - Question Paper – Format

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

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

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

MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)



PG & RESEARCH DEPARTMENT OF COMMERCE FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	FINANCIAL SERVICES			
Course Code	23UCOEC41	L	P	C
Category	ELECTIVE	3	-	3
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To impart knowledge on the role and function of the Indian financial system➤ To enrich their knowledge on key areas relating to management of financial products and services➤ To familiarize students about Venture Capital, Leasing.➤ To make them understand the Credit Rating system.➤ To provide insights into mutual funds and the operation of NSDL and CSDL				
UNIT - I Introduction to Financial System				9
Structure of Financial System – Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms.				
UNIT - II Introduction to Financial Services				9
Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.				
UNIT - III Venture Capital and Leasing				9
Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing.				
UNIT - IV Credit Rating				9
Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context.				
UNIT - V Mutual Funds				9
Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services- Need and Operations- Role of NSDL and CSDL.				
Total Lecture Hours				45

BOOKS FOR STUDY:

- Gurusamy.S, Financial Services, Tata McGraw Hill, Noida.
- C. Rama Gopal, Financial Services, Vikas Publishing House, Noida.
- M.Y.Khan, Financial Services, Tata McGraw Hill, Noida.
- E. Dharmaraj, Financial Services, S.Chand, New Delhi

BOOKS FOR REFERENCES:

- Mike Heffner, Business process management in Financial Services, F.W. Olin Graduate school of Business, United States
- Perry Stinson, Bank management and Financial Services, Clanrye International, USA.
- E. Gordon and K. Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai.
- B. Santhanam, Financial Services, Margham Publications, Chennai

WEB RESOURCES:

- ❖ <https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html>
- ❖ <https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/>
- ❖ <https://scripbox.com/mf/what-is-mutual-fund/>

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

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

COURSE OUTCOMES:**K LEVEL**

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

CO1	Summarise the role and function of the financial system	K1 to K4
CO2	Gain practical knowledge on key areas relating to management of financial products and services	K1 to K4
CO3	Familiarize students about Venture Capital, Leasing.	K1 to K4
CO4	Infer the importance of the Credit Rating system.	K1 to K4
CO5	Understand various types of Mutual funds schemes and the roles of NSDL and CSDL.	K1 to K4

MAPPING WITH PROGRAM OUTCOMES:

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

S- STRONG		M – MEDIUM			L – LOW	
CO / PO MAPPING:						
COS	PSO1	PSO2	PSO3	PSO4	PSO5	
CO 1	3	2	2	-	-	
CO 2	3	2	3	-	-	
CO 3	3	2	2	-	-	
CO 4	3	2	2	-	-	
CO 5	3	2	3	-	-	
WEITAGE	15	10	12	-	-	
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	3.0	2.0	2.4	-	-	
LESSON PLAN:						
UNIT	Financial Services		HRS	PEDAGOGY		
I	Introduction to Financial System		9	Chalk and Talk, Power Point Presentation, Video Lectures		
II	Introduction to Financial Services		9	Chalk and Talk, Power Point Presentation, Video Lectures		
III	Venture Capital and Leasing		9	Chalk and Talk, Power Point Presentation, Video Lectures		
IV	Credit Rating		9	Chalk and Talk, Power Point Presentation, Video Lectures		
V	Mutual Funds		9	Chalk and Talk, Power Point Presentation, Video Lectures ,Seminar and Assignment		

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

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

Distribution of Marks with K Level CIA I & CIA II

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

Summative Examinations - Question Paper – Format

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

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

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

MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)



PG & RESEARCH DEPARTMENT OF COMMERCE FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	OPERATIONS RESEARCH			
Course Code	23UCOEC42	L	P	C
Category	ELECTIVE	3	-	3
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To introduce the students to operations research and linear programming.➤ To impart knowledge about transportation and assignment problems.➤ To get acquainted with game theory.➤ To develop abilities in Queueing Theory and Simulation➤ To acquire knowledge on network analysis.				
UNIT - I	Introduction to Operations research and Linear Programming Problem			09
Operations research – Origin and development - Role in decision making - Phases and approaches to OR - Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP - Graphical method - Simplex Method.				
UNIT - II	Transportation and Assignment problem			09
Transportation Problem – methods - North West corner method - Least cost method - Vogel’s approximation method - Moving towards optimality - Stepping stone & MODI methods - Assignment problem				
UNIT - III	Game Theory			09
Game Theory- different strategies followed by the players in a game - Optimal strategies of a game using maxi-min criterion - Dominance property - Graphical method				
UNIT - IV	Queueing Theory And Simulation			09
Queueing Theory – Meaning – Elements – Single Channel Model – Simulation – Meaning – Advantages – Limitation – Monte Carlo Method of simulation – Finding randomized result – Simulation problems.				
UNIT - V	Network Analysis			09
Network models- CPM and PERT Determination of Critical Path Method (CPM)- PERT cost- Crashing a project- Scheduling of a project- Application of PERT and CPM.				
Total Lecture Hours				45
THEORY 20% & PROBLEMS 80%				

BOOKS FOR STUDY:

- C.R.Kothari, “Quantitative Techniques”, Vikas Publications, Noida
- V.K. Kappor, "Operations Research - Problems and Solutions", Sultan Chand & Sons Publisher, New Delhi
- Anand Sharma, Operation Research, Himalaya Publishing House, 2014, Mumbai
- M Sreenivasa Reddy, Operation Research, CENGAGE, New Delhi
- S. Gurusamy, Elements of Operation Research, Vijay Nicole Imprints Private Limited

BOOKS FOR REFERENCES:

- S Kalavathy, Operations Research, Vikas Publications, Noida
- S.P. Gupta, “Statistical Methods”, S.Chand& Sons Publisher, New Delhi. 2019
- Sarangi, SK Applied Operations Research and Quantitative Methods, Himalaya Publishing House, 2014, Mumbai
- ND Vohra, Quantitative Techniques in Management, McGraw Hill, 6th Edition, New Delhi 2021
- P.R.Vittal - Operation Research, Margham Publications, Chennai

WEB RESOURCES:

- ❖ www.orsi.in
- ❖ www.learnaboutor.co.uk
- ❖ www.theorsociety.com

Nature of Course	EMPLOYABILITY	✓	SKILL ORIENTED		ENTREPRENEURSHIP	
Curriculum Relevance	LOCAL	REGIONAL	NATIONAL		GLOBAL	✓
Changes Made in the Course	Percentage of Change	20	No Changes Made		New Course	

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

COURSE OUTCOMES:		K LEVEL
After studying this course, the students will be able to:		
CO1	Frame a linear programming problem for quantitative decisions in business planning.	K1 to K4
CO2	Optimise economic factors by applying transportation and assignment problems.	K1 to K4
CO3	Apply the concept of game theory for optimal decision making.	K1 to K4
CO4	Analyse Queueing theory and simulation for optimal decision making.	K1 to K4
CO5	Construct networks including PERT, CPM for strategic management of business projects.	K1 to K4

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

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

LESSON PLAN:			
UNIT	Operations Research	HRS	PEDAGOGY
I	Introduction to Operations research and Linear Programming Problem	9	Chalk & Talk, PPT, Video Lectures
II	Transportation and Assignment problem	9	Chalk & Talk, PPT, Video Lectures
III	Game Theory	9	Chalk & Talk, PPT, Video Lectures
IV	Queueing Theory And Simulation	9	Chalk & Talk, PPT, Video Lectures
V	Network Analysis	9	Chalk & Talk, PPT, Video Lectures

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

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

Distribution of Marks with K Level CIA I & CIA II

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

Summative Examinations - Question Paper – Format

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

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

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

MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)



PG & RESEARCH DEPARTMENT OF COMMERCE FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	THEORY AND PRACTICE OF COOPERATION			
Course Code	23UCOSC41	L	P	C
Category	SKILL	2	-	2

COURSE OBJECTIVES:

- To acquaint students with the fundamental theories and principles of cooperation, emphasizing its significance in societal and economic contexts.
- To elucidate the diverse array of cooperative models existing in India, analyzing their distinct structures, operational procedures, and strategic frameworks.
- To foster an understanding of the current status, prevailing trends, pertinent issues, emerging opportunities, and persistent challenges within the cooperative sector.
- To educate students on the employment prospects and entrepreneurial avenues within the cooperative sector.

UNIT - I Cooperative Movement in India 06

Genesis of Cooperative Movement – Pioneers of Cooperation – Origin and Development of Cooperative Movement in India – ICA Principles of Cooperation – Status of Cooperation in Constitution – Contribution of Cooperative Sector to Socio-economic Development.

UNIT - II Classification of Cooperatives: Credit Sector (Production Credit) 06

Introduction to Short-Term Cooperative Credit Structure (STCCS) – Primary Agricultural Cooperative Credit Societies (PACS): Management and Organizational Structure – Functions and Operations – District Central Cooperative Banks (DCCBs) - Management and Organizational Structure – Functions and Operations – State Cooperative Banks (SCBs) - Management and Organizational Structure – Functions and Operations – Functional Linkages and Refinancing Process.

UNIT - III Classification of Cooperatives: Credit Sector (Investment and Urban Credit) 06

Introduction to Long-Term Cooperative Credit Structure (LTCCS) – Primary Cooperative Agricultural and Rural Development Banks (PCARDBs) - Management and Organizational Structure – Functions and Operations – State Cooperative Agricultural and Rural Development Banks (SCARDBs) - Management and Organizational Structure – Functions and Operations: Introduction to Urban Credit – Urban Cooperative Banks(UCBs) - Management and Organizational Structure - Functions and Operations – Urban Cooperative Credit Societies - Management and Organizational Structure - Functions and Operations

UNIT - IV Non-Credit Cooperatives**06**

Introduction to Non-Credit Cooperatives: Management and Organizational Structure – Functions and Operations of Different Types of NCCs: (i) Production, Processing and Marketing Cooperatives – APCMS – Dairy Cooperatives – Weavers Cooperatives – Industrial Cooperatives - Sugar – Spinning etc. (ii) Trading – Consumer Cooperatives (iii) Services Sector – Hospital Cooperatives, Educational Cooperatives, Others

UNIT - V Latest Trends and Developments in Cooperative Sector**06**

97th Constitutional Amendment for Strengthening Cooperative Autonomy – Establishment of Ministry of Cooperative (Moc) at the Centre – MoC Initiatives for Cooperative Prosperity – Status, Issues, Challenges and Opportunities in Cooperative Sector in India - Status of Cooperatives in Tamilnadu – Entrepreneurial and Employment Opportunities in Cooperative Sector – Case Studies.

Total Lecture Hours**30****BOOKS FOR STUDY:**

- Cooperative Credit and Banking – A.K.Zakir Hussain
- Non-Credit Cooperatives - A.K.ZakirHussai

BOOKS FOR REFERENCES:

- Cooperation in India – Hajela

WEB RESOURCES:

- ❖ <https://www.ncui.coop/>

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

COURSE OUTCOMES:		K LEVEL
After studying this course, the students will be able to:		
CO1	It helps to learn about cooperation, cooperative movement and its principles	K1 & K2
CO2	It facilitates a comparative study of cooperation and other economic systems	K1 & K2
CO3	It helps to learn cooperative training houses and methods of training	K1 & K2
CO4	Idea on different types of cooperatives helps to choose from as when needed	K1 & K2
CO5	History of successful business houses motivates people to start new cooperative business houses.	K1 & K2

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

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

LESSON PLAN:			
UNIT	Theory and Practice of Cooperation	HRS	PEDAGOGY
I	Cooperative Movement in India	6	Chalk and Talk, Power Point Presentation, Video Lectures
II	Classification of Cooperatives: Credit Sector (Production Credit)	6	Chalk and Talk, Power Point Presentation, Video Lectures
III	Classification of Cooperatives: Credit Sector (Investment and Urban Credit)	6	Chalk and Talk, Power Point Presentation, Video Lectures

IV	Non-Credit Cooperatives	6	Chalk and Talk, Power Point Presentation, Video Lectures
V	Latest Trends and Developments in Cooperative Sector	6	Seminar, Assignment, Chalk and Talk,Power Point Presentation, Video Lectures

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

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

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

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

MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)



PG & RESEARCH DEPARTMENT OF COMMERCE FOR THOSE WHO JOINED IN 2023-2024 AND AFTER

Course Name	EVENT MANAGEMENT			
Course Code	23UCOSC42	L	P	C
Category	SKILL	2	-	2

COURSE OBJECTIVES:

- To The Event Management Process and manage the events.
- To understand the event or update the IT services.
- To acquire the knowledge for monitoring the event management practices and services.
- To learn the event objectives are specific, quantifiable, achievable and relevant to the business ,attendees, and time-bound.
- To SMART goals and objectives are an integral part of good event planning.

UNIT - I Introduction to Event Management 06

Meaning, Scope, Types of Events (Corporate, Private, or Charity, Indoor Events, Outdoor Events, Celebrity Events) Tools for Event Planning & Management, MICE Events, Event Operations and Services (Setting Up, Parking, Maintenance, Ticketing, Food and Beverage, Logistics)

UNIT - II Event Planning 06

Event Checklist, Hosting, Principles of Holding Event, Reserving Event Hall, Preparing and Designing, The Schedule of Event Permissions, Policies, Government & Local Authorities, Phonographic, Performance License, Five Bridges of Event Management, Characteristics of Successful Event Management

UNIT - III Corporate Event Organization 06

Preparing A Blueprint, Facilities Planning and Organizing (Assigning Staff, Maintenance of Inventory for The Chemicals and Equipment's, Cleaning, Maintenance, Aesthetic Upkeep, Maintaining Back Areas, Public Areas and Surroundings, Floral Designing (-Assigning The Responsibilities, Event Organizer Arrangements, Corporate Event Packages, Corporate Hospitality, Well- Being of the Patrons & Participants, Entailing The Entertainment In Corporate Events and Corporate Event Reporting.

UNIT - IV Marketing for Events 06

Introduction, Importance, Public relation strategies, Brainstorming sessions, writing for public relation (Reviews). Tools of promotion: Media, Types of Media (Print, Electronic, Social Media Networks). Advertising, Promotional Aids (Invitation, Brochures, Leaflets)

UNIT - V Post event Functions 06

Post event functions: Basic guidelines of Budgeting, Essence of margin, Break even Analysis, Cost-Benefit Analysis, Forecasting Techniques, SWOC Analysis.

Skill Developments Activities:

1. Prepare an event report with imaginary activities.
2. Prepare a checklist for a birthday party.
3. Prepare a Budget for Organizing an Event.
4. Write a public relation letter for medical event

MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)



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5. Prepare a break-even analysis with imaginary figures for an event. Any other activities, which are relevant to the course

Total Lecture Hours **30**

BOOKS FOR STUDY:

- Mark Sonderm CSEP -Event entertainment and production: Publishers; wiley and sons, Inc
- Annestephen; Event management, HPH.

BOOKS FOR REFERENCES:

- K. Venkatramana -Event Management - SHBP.
- K Ramachandra and Allabaksh Principles of Event Management HPH
- Rekha and Vibha Marketing management -VBH
- Nihaasif Event management-VBH Note: Latest edition of textbooks and reference Books may be used

WEB RESOURCES:

- ❖ <https://www.coursera.org/courses?query=event%20management>
- ❖ https://onlinecourses.swayam2.ac.in/nou20_ge01/preview

(100 % Theory Only)

Note: Latest edition of the books may be used

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

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

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

CO1	It earn the knowledge about organizing and managing events	K1 & K2
CO2	Exhibit the capacity to organize, create, and promote an event.	K1 & K2
CO3	Exhibit the capacity to comprehend the significance of events for brand building	K1 & K2
CO4	Exhibit the capacity to evaluate events in light of creativity and design	K1 & K2
CO5	Exhibit the capacity to evaluate events in light of public involvement	K1 & K2

MAPPING WITH PROGRAM OUTCOMES:										
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CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
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CO / PO MAPPING:						
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WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	3.0	3.0	3.0	-	-

LESSON PLAN:			
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UNIT	EVEN MANAGEMENT	HRS	PEDAGOGY
I	Introduction to Event Management	6	Chalk and Talk, Power Point Presentation, Video Lectures
II	Event Planning	6	Chalk and Talk, Power Point Presentation, Video Lectures
III	Corporate Event Organization	6	Chalk and Talk, Power Point Presentation, Video Lectures
IV	Marketing for Events	6	Chalk and Talk, Power Point Presentation,

			Video Lectures
V	Post event Functions	6	Seminar, Assignment, Chalk and Talk, Power Point Presentation, Video Lectures

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	K4				
	Marks	50	50	100	100
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