

M.COM

Syllabus

Program Code: PCO

2023 - Onwards



MANNAR THIRUMALAI NAICKER COLLEGE

(AUTONOMOUS)

Re-accredited with “A” Grade by NAAC

PASUMALAI, MADURAI – 625 004

GUIDLINES FOR OUTCOME BASED EDUCATION WITH CHOICE BASED CREDIT SYSTEM

(FOR PG PROGRAM FROM 2023 -2024 ONWARDS)

ELIGIBILITY CONDITION FOR ADMISSION

For admission to Post Graduate Programmers (P.G) a candidate should have passed the 3years degree course (under 10 + 2 + 3 pattern) recognized by the university as equivalent there to.

DURATION

Two years. Each year consists of 2 semesters. The duration of a semester is 90 working days.

ATTENDANCE

75% of the classes in each semester shortage of attendance can be condoned as per existing university rules.

EVALUATION PROCEDURE:

$$\text{A mark Statement with CGPA} = \frac{\sum(\text{Marks} \times \text{credits})}{\sum(\text{Credits})}$$

Where the summations are over all paper appeared up to the current semester.

Examinations: 3 hours duration.

Total marks 100 for all papers

External Internal ratio 75:25 with 2 Internal tests.

Subjects of Study

The courses offered under the PG programs belong to the following categories:

1. Core Subjects
2. Electives
3. Non Major Electives (NME)
4. Skill Enhancement course

CBCS COURSE STRUCTURE - PG COURSES

M.A. (Tamil) - M.A. (English) – M.Com. – M.Com (CA) – M.S.W.

M.Sc. (Mathematics) - M.Sc. (CS) - M.Sc. (CS&IT)

Semester-I	Credit	Semester-II	Credit	Semester-III	Credit	Semester-IV	Credit
1.1. Core-I	4	2.1. Core-IV	4	3.1. Core-VII	4	4.1. Core-X	4
1.2 Core-II	4	2.2 Core-V	4	3.2 Core-VII	4	4.2 Core-XI	4
1.3 Core – III	4	2.3 Core – VI	4	3.3 Core – IX	4	4.3 Core – XII	4
1.4 Elective (Generic / Discipline Centric)- I	3	2.4 Elective (Generic / Discipline Centric) – III	3	3.4 Elective (Generic / Discipline Centric) – V	3	4.4 Elective (Generic / Discipline Centric) – VI	3
1.5 Elective (Generic / Discipline Centric)-II	3	2.5 Elective (Generic / Discipline Centric)-IV	3	3.5 Core Industry Module	3	4.5 Project with Viva-Voce	3
1.6 Ability Enhancement Course- Soft Skill -1	2	2.6 Ability Enhancement Course - Soft Skill -2	2	3.6 Ability Enhancement Course- Soft Skill -3	2	4.6 Ability Enhancement Course- Soft Skill -4	2
Skill Enhancement Course SEC 1	2	2.7 Skill Enhancement Course SEC 2	2	3.7 Skill Enhancement Course – Term Paper and Seminar Presentation SEC 3	2	4.7 Skill Enhancement Course - Professional Competency Skill	2
				3.8 Internship/ Industrial Activity	2	4.8 Extension Activity	1
	22		22		24		23
	Total Credit Points						91

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

Note: Duration – 1 hour 30 minutes

The components for continuous internal assessment are:

Part –A

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

Part –B

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

Part –C

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

Total 40 Marks

The components for continuous internal assessment are:

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

Two tests and their average --15 marks

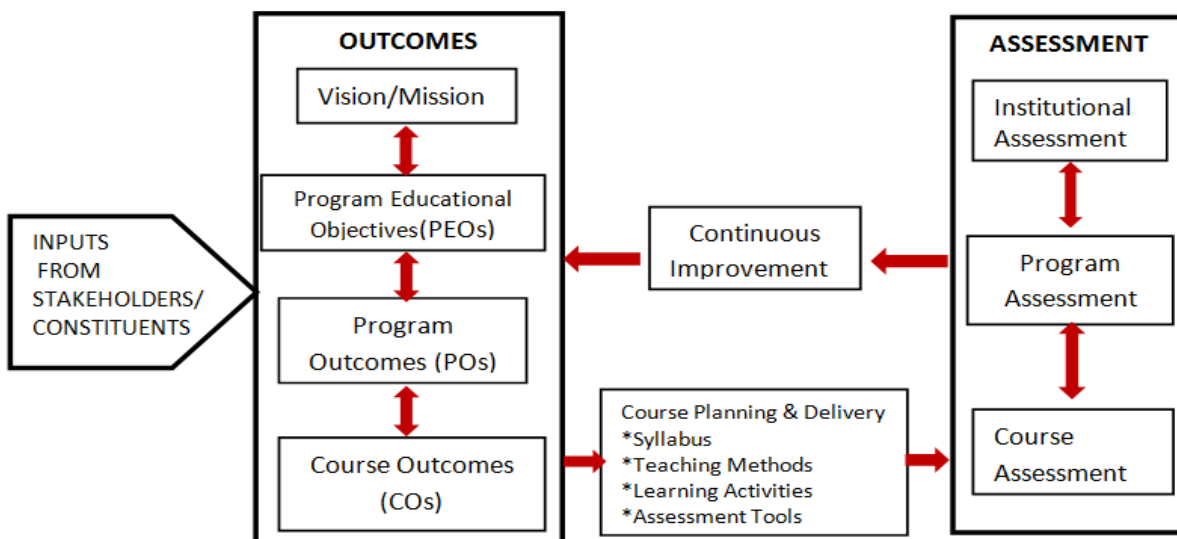
Seminar /Group discussion --5 marks

Assignment --5 marks

Total 25 Marks

OUTCOME BASED EDUCATION

1. Course is defined as a theory, practical or theory cum practical subject studied in a semester. For e.g. Computer Applications Management
2. Course Outcome (CO) Course outcomes are statements that describe significant and essential learning that learners have achieved, and can reliably demonstrate at the end of a course. Outcomes may be specified for each course based on its weightage.
3. Program is defined as the specialization or discipline of a Degree. It is the interconnected arrangement of courses, co-curricular and extracurricular activities to accomplish predetermined objectives leading to the awarding of a degree.
4. Program Outcomes (POs) Program outcomes are narrower statements that describe what students are expected to be able to do by the time of graduation. POs are expected to be Guidelines for Outcome Based Education System 4 aligned closely with Graduate Attributes.
5. Program Educational Objectives (PEOs) of a program are the statements that describe the expected achievements of graduates in their career, and also in particular, what the graduates are expected to perform and achieve during the first few years after graduation.
6. Program Specific Outcomes (PSO) are what the students should be able to do at the time of graduation with reference to a specific discipline. Usually there are two to four PSOs for a Program.
7. Graduate Attributes (GA): The graduation attributes, are exemplars of the attributes expected of a graduate from a Program



INSTITUTIONAL VISION

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

INSTITUTIONAL MISSION

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

Highlights of the Revamped Curriculum:

- Student-centric, meeting the demands of industry & society, incorporating industrial components, hands-on training, skill enhancement modules, industrial project, project with viva-voce, exposure to entrepreneurial skills, training for competitive examinations, sustaining the quality of the core components and incorporating application oriented content wherever required.
- The Core subjects include latest developments in the education and scientific front, advanced programming packages allied with the discipline topics, practical training, devising statistical models and algorithms for providing solutions to industry / real life situations. The curriculum also facilitates peer learning with advanced statistical topics in the final semester, catering to the needs of stakeholders with research aptitude.
- The General Studies and Statistics based problem solving skills are included as mandatory components in the 'Training for Competitive Examinations' course at the final semester, a first of its kind.
- The curriculum is designed so as to strengthen the Industry-Academia interface and provide more job opportunities for the students.
- The Statistical Quality Control course is included to expose the students to real life problems and train the students on designing a mathematical model to provide solutions to the industrial problems.
- The Internship during the second year vacation will help the students gain valuable work experience that connects classroom knowledge to real world experience and to narrow down and focus on the career path.
- Project with viva-voce component in the fifth semester enables the student, application of conceptual knowledge to practical situations. The state of art technologies in conducting a Explain in a scientific and systematic way and arriving at a precise solution is ensured. Such innovative provisions of the industrial training, project and internships will give students an edge over the counterparts in the job market.
- State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature are incorporated as Elective courses, covering conventional topics to the latest DBMS and Computer software for Analytics.

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

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

Course Code	Title of the Course	Hrs	Credits	Maximum Marks		
				Int	Ext	Total
FIRST SEMESTER						
Part – III	Core Courses					
23PCOCC11	BUSINESS FINANCE	6	4	25	75	100
23PCOCC12	DIGITAL MARKETING	6	4	25	75	100
23PCOCC13	BANKING AND INSURANCE	6	4	25	75	100
Part – III	Elective Courses					
23PCOEC11	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	6	5	25	75	100
23PCOEC12	STRATEGIC HUMAN RESOURCE MANAGEMENT	6	5	25	75	100
Total		30	22	125	375	500
SECOND SEMESTER						
Part – III	Core Courses					
23PCOCC21	STRATEGIC COST MANAGEMENT	6	4	25	75	100
23PCOCC22	CORPORATE ACCOUNTING	6	4	25	75	100
23PCOCC23	SETTING UP OF BUSINESS ENTITIES	6	4	25	75	100
Part – III	Elective Courses					
23PCOEC21	BUSINESS ETHICS AND CORPORATE SUSTAINABILITY	6	5	25	75	100
23PCOEC22	LOGISTICS AND SUPPLY CHAIN MANAGEMENT	6	5	25	75	100
Total		30	22	125	375	500
23PCOIN31	Internship* Industrial Activity	-	-	-	-	-

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

FIRST SEMESTER



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG AND RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2023-2024 and after

Course Name	BUSINESS FINANCE			
Course Code	23PCOCC11	L	P	C
Category	CORE	6	-	4
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To outline the fundamental concepts in finance➤ To estimate and evaluate risk in investment proposals➤ To evaluate leasing as a source of finance and determine the sources of startup financing➤ To examine cash and inventory management techniques➤ To appraise capital budgeting techniques for MNCs				
UNIT - I Introduction to Business Finance and Time value of money				18
Business Finance: Meaning, Objectives, Scope - Time Value of money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding – Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems.				
UNIT - II Risk Management				18
Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to minimize Risk (Single Asset and Portfolio) – Methods of Risk Management – Hedging currency risk.				
UNIT - III Startup Financing and Leasing				18
Startup Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages of Leasing – Financial evaluation from the perspective of Lessor and Lessee.				
UNIT - IV Cash, Receivable and Inventory Management				18
Cash Management: Meaning, Objectives and Importance – Cash Cycle – Minimum Operating Cash – Safety level of cash – Optimum cash balance - Receivable Management: Meaning – Credit policy – Controlling receivables: Debt collection period, Ageing schedule, Factoring – Evaluating investment in accounts receivable - Inventory Management: Meaning and Objectives – EOQ with price breaks – ABC Analysis				
UNIT - V Multi National Capital Budgeting				18
Multi National Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered – International sources of finance – Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return – Capital rationing - Techniques of Risk analysis in Capital Budgeting.				
Total Lecture Hours				90

BOOKS FOR STUDY:

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

BOOKS FOR REFERENCES:

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

WEB RESOURCES:

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

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

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

MAPPING WITH PROGRAM OUTCOMES:

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

S -STRONG

M – MEDIUM

L – LOW

CO / PO MAPPING:

COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	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 CONTRIBUTIO N TO POS	3.0	3.0	3.0	3.0	3.0

LESSON PLAN:

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

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

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

Distribution of Marks with K Level CIA I & CIA II

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

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

Summative Examinations - Question Paper – Format

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

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

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



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG AND RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2023-2024 and after

Course Name	DIGITAL MARKETING			
Course Code	23PCOCC12	L	P	C
Category	CORE	6	-	4
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To assess the evolution of digital marketing➤ To appraise the dimensions of online marketing mix➤ To infer the techniques of digital marketing➤ To analyse online consumer behaviour➤ To interpret data from social media and to evaluate game based marketing				
UNIT - I INTRODUCTION TO DIGITAL MARKETING				18
Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and challenges – Factors for success of digital marketing – Emerging trends and concepts, Big Data and IOT, Segments based digital marketing, Hyperlocal marketing - Opportunities for digital marketing professionals.				
UNIT - II ONLINE MARKETING MIX				18
Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix decisions – Digitization and implication on online marketing mix decisions.				
UNIT - III DIGITAL MEDIA CHANNELS				18
Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Social media and viral marketing – Online campaign management using – Facebook, Twitter, Instagram, Snapchat, Pinterest – Metaverse marketing -Advantages and disadvantages of digital media channels – Metaverse marketing.				
UNIT - IV ONLINE CONSUMER BEHAVIOR				18
Online consumer behavior – Cultural implications of key website characteristics – Dynamics of online Consumer visit – Models of website visits – Web and consumer decision making process – Data base marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM.				
UNIT - V ANALYTICS AND GAMIFICATION				18
Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics - Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media – Gamification and game based marketing – Benefits – Consumer motivation for playing online games.				
Total Lecture Hours				90

BOOKS FOR STUDY:

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

BOOKS FOR REFERENCES:

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

WEB RESOURCES:

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

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

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

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

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

S- STRONG

M – MEDIUM

L - LOW

CO / PO MAPPING:					
COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	3	3	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	COURSE NAME	HRS	PEDAGOGY
I	Introduction to Business Finance and Time vale of money	18	Chalk and talk, Power Point Presentation, Video Lectures
II	Risk Management	18	Chalk and talk, Power Point Presentation, Video Lectures
III	Startup Financing and Leasing	18	Chalk and talk, Power Point Presentation, Video Lectures
IV	Cash, Receivable and Inventory Management	18	Chalk and talk, Power Point Presentation, Video Lectures
V	Multi National Capital Budgeting	18	Seminar, Assignment, Chalk and talk, Power Point Presentation, Video Lectures

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

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

Distribution of Marks with K Level CIA I & CIA II

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

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

Summative Examinations - Question Paper – Format

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

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

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



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG AND RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2023-2024 and after

Course Name	BANKING AND INSURANCE			
Course Code	23PCOCC13	L	P	C
Category	CORE	6	-	4
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To understand the evolution of new era banking➤ To explore the digital banking techniques➤ To analyse the role of insurance sector➤ To evaluate the mechanism of customer service in insurance and the relevant regulations➤ To analyse risk and its impact in banking and insurance industry				
UNIT - I Introduction to Banking				18
Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking – Electronic Payment Systems–Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS –VSAT–SFMS–SWIFT.				
UNIT - II Contemporary Developments in Banking				18
Distributed Ledger Technology –Blockchain: Meaning - Structure of BlockChain - Types of Block Chain - Differences between DLT and Blockchain - Benefits of Blockchain and DLT - Unlocking the potential of Blockchain–Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking reimagined with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.				
UNIT - III Indian Insurance Market				18
History of Insurance in India – Definition and Functions of Insurance – Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation Insurance organization structure. Insurance Intermediaries: Insurance Broker – Insurance Agent- Surveyors and Loss Assessors- Third Party Administrators (Health Services) – Procedures- Code of Conduct.				
UNIT - IV Customer Services in Insurance				18
Customer Service in Insurance – Quality of Service- Role of Insurance Agents in Customer Service- Agent's Communication and Customer Service – Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Sector – Integrated Grievance Management System- Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines.				
UNIT - V Risk Management				18
Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.				
Total Lecture Hours				90

BOOKS FOR STUDY:

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

BOOKS FOR REFERENCES:

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

WEB RESOURCES:

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

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

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

COURSE OUTCOMES:		K LEVEL
After studying this course, the students will be able to:		
CO1	Relate the transformation in banking from traditional to new age	K1 to K5
CO2	Apply modern techniques of digital banking	K1 to K5
CO3	Evaluate the role of insurance sector	K1 to K5
CO4	Examine the regulatory mechanism	K1 to K5
CO5	Assess risk mitigation strategies	K1 to K5

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

S- STRONG **M – MEDIUM** **L - LOW**

CO / PO MAPPING:					
COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	3	3	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	COURSE NAME	HRS	PEDAGOGY
I	Introduction to Banking	18	Chalk and talk, Power Point Presentation, Video Lectures
II	Contemporary Developments in Banking	18	Chalk and talk, Power Point Presentation, Video Lectures

III	Indian Insurance Market	18	Chalk and talk, Power Point Presentation, Video Lectures
IV	Customer Services in Insurance	18	Chalk and talk, Power Point Presentation, Video Lectures
V	Risk Management	18	Chalk and talk, Power Point Presentation, Video Lectures, seminar and assignment

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

Distribution of Marks with K Level CIA I & CIA II

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

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

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

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

Summative Examinations - Question Paper – Format

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

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

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



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG AND RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2023-2024 and after

Course Name	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT			
Course Code	23PCOEC11	L	P	C
Category	ELECTIVE	6	-	5
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To become familiar with various Investment avenues and Portfolio Construction.➤ To understand the Equity Shares, Preference Shares and Bonds valuation models.➤ To learn about long-term and short-term investment analysis tools.➤ To analyse with Portfolio theories.➤ To gain knowledge in Portfolio performance methods.				
UNIT - I	Investment and Portfolio Management			18
Investment – Meaning – Nature and scope of Investment – Investment vs Speculation – Type of Investors – Investment Avenues – Factors influencing the investment choice – Portfolio Management: Meaning and significance, Active Vs. Passive portfolio management - Strategic Vs. Tactical asset allocation - Factors Affecting Investment Decisions in Portfolio Management.				
UNIT - II	Valuation of Securities			18
Bond: Introduction – Reasons for issuing Bonds –Features of Bond – Types of Bonds – Determinants of bond safety –Bond Prices, Yields and Interest Rates –Measuring Price Volatility of Bonds–Macaulay Duration and Modified Duration - Preference Shares: Introduction – Features of Preference Shares – Preference Shares Yield – Holding Period Return – Yield to Call –Concept of Present Value – Equity Share Valuation Models.				
UNIT - III	Fundamental Analysis and Technical Analysis			18
Fundamental Analysis: Objectives – Economic Analysis, Industry Analysis, Company Analysis –Technical Analysis: Meaning– Assumptions – Pros and cons of technical analysis–Differences betweenfundamental analysis and technical analysis – Dow Theory – Types of Charts – Chart Patterns – Trend Analysis – Support Line and Resistance Line – Volume Analysis – Indicators and Oscillators – Simple Moving Average – Exponential Moving Average – Relative Strength Index – Bollinger Band – Elliott Wave Theory.				
UNIT - IV	Customer Services in Insurance			18
Efficient Market Hypothesis – Markowitz Model, Arbitrage Pricing Theory – Sharpe’s Single index portfolio selection method – Capital Asset Pricing Model (CAPM).				
UNIT - V	Portfolio Performance Evaluation			18
Portfolio Performance Evaluation – Meaning - Need for Evaluation - Methods of calculating Portfolio return - Sharpe’s Ratio - Treynor’s Ratio - Jensen’s Differential Returns - Portfolio Revision - Need for Portfolio Revision - Formula Plans.				
Total Lecture Hours				90

BOOKS FOR STUDY:

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

BOOKS FOR REFERENCES:

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

WEB RESOURCES:

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

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

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

MAPPING WITH PROGRAM OUTCOMES:

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

S- STRONG **M – MEDIUM** **L - LOW**

CO / PO MAPPING:

COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	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	COURSE NAME	HRS	PEDAGOGY
I	Investment and Portfolio Management	12	Chalk and talk, Power Point Presentation, Video Lectures
II	Valuation of Securities	12	Chalk and talk, Power Point Presentation, Video Lectures

III	Fundamental Analysis and Technical Analysis	12	Chalk and talk, Power Point Presentation, Video Lectures
IV	Efficient Market Hypothesis	12	Chalk and talk, Power Point Presentation, Video Lectures
V	Portfolio Performance Evaluation	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 – K5	2	K1	2(K2, K2)	2(K4, K4)
AI	CO2	K1 – K5	2	K2	2(K3, K3)	2(K5, K5)
CI	CO3	K1 – K5	2	K1	2(K2, K2)	2(K4, K4)
AII	CO4	K1 – K5	2	K2	2(K3, K3)	2(K5, K5)
Question Pattern CIA I & II		No. of Questions to be asked	4		4	4
		No. of Questions to be answered	4		2	2
		Marks for each question	1		5	8
		Total Marks for each section	4		10	16

Distribution of Marks with K Level CIA I & CIA II

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

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

Summative Examinations - Question Paper – Format

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

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

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



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG & RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2023-2024 and after

Course Name	STRATEGIC HUMAN RESOURCE MANAGEMENT			
Course Code	23PCOEC12	L	P	C
Category	ELECTIVE	6	-	5
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To appreciate the importance of HRM as a field of study and as a central management function.➤ To understand the implication of HRM on Government regulations and corporate decisions.➤ To analyse the key elements of the HR functions.➤ To gain knowledge about the elements key concepts and terminology of HRM➤ To apply the principles and techniques of HRM to the discussion of major personnel issues in case studies.				
UNIT - I	Introduction to SHRM			18
SHRM- Meaning, Features, Evolution, Objectives, Advantages, Barriers to SHRM, SHRM v/s Traditional HRM, Steps in SHRM, Roles in SHRM: Top Management, Front-line Management, HR - Changing Role of HR Professionals.				
UNIT - II	Models of SHRM			18
Models of SHRM – High Performance Working Model, High Commitment Management Model, High Involvement Management Model - HR Environment – Environmental trends and HR Challenges -Linking SHRM and Business Performance.				
UNIT - III	Strategic Planning and Compensation			18
Resourcing Strategy: Meaning and Objectives - Strategic HR Planning: Meaning, Advantages, Interaction between Strategic Planning and HRP, Managing HR Surplus and Shortages, Strategic Recruitment and Selection: Meaning and Need - Strategic Human Resource Development: Meaning, Advantages and Process - Strategic Compensation as a Competitive Advantage - Rewards Strategies: Meaning, Importance - Employee Relations Strategy, Retention Strategies, Strategies for Enhancing Employee Work Performance.				
UNIT - IV	Human Resource Policies			18
Human Resource Policies – Meaning, Features, Purpose of HR Policies, Process of Developing HR Policies, Factors affecting HR Policies, Areas of HR Policies in Organisation, Requisites of Sound HR Policies – Recruitment, Selection, Training and Development, Performance Appraisal, Compensation, Promotion, Outsourcing, Retrenchment, Barriers to Effective Implementation of HR Policies and Ways to Overcome these Barriers.				
UNIT - V	Latest trends in Strategic HRM			18
Mentoring - Employee Engagement – Meaning, Factors Influencing Employee Engagement, Strategies for Enhancing Employee Engagement - Competency based HRM: Meaning, Types of Competencies and Benefits of Competencies for Effective Execution of HRM Functions -Human Capital Management: Meaning and Role - New Approaches to Recruitment – Employer Branding.				
Total Lecture Hours				90

BOOKS FOR STUDY:

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

BOOKS FOR REFERENCES:

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

WEB RESOURCES:

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

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

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

MAPPING WITH PROGRAM OUTCOMES:

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

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

COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	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	COURSE NAME	HRS	PEDAGOGY
I	Introduction to SHRM	12	Chalk and talk, Power Point Presentation, Video Lectures
II	Models of SHRM	12	Chalk and talk, Power Point Presentation, Video Lectures
III	Strategic Planning and Compensation	12	Chalk and talk, Power Point Presentation, Video Lectures
IV	Human Resource Policies	12	Chalk and talk, Power Point Presentation, Video Lectures
V	Latest trends in Strategic HRM	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 – K5	2	K1	2(K2, K2)	2(K4, K4)
AI	CO2	K1 – K5	2	K2	2(K3, K3)	2(K5, K5)
CI	CO3	K1 – K5	2	K1	2(K2, K2)	2(K4, K4)
AII	CO4	K1 – K5	2	K2	2(K3, K3)	2(K5, K5)
Question Pattern CIA I & II		No. of Questions to be asked	4		4	4
		No. of Questions to be answered	4		2	2
		Marks for each question	1		5	8
		Total Marks for each section	4		10	16

Distribution of Marks with K Level CIA I & CIA II

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

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

Summative Examinations - Question Paper – Format

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

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

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

SECOND SEMESTER



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG & RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2023-2024 and after

Course Name	STRATEGIC COST MANAGEMENT			
Course Code	23PCOCC21	L	P	C
Category	CORE	6	-	4
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To analyse the aspects of strategic and quality control management➤ To analyse and select cost control techniques➤ To apply activity based costing for decision making➤ To utilise transfer pricing methods in cost determination➤ To apply cost management techniques in various sectors				
UNIT - I	Introduction to Strategic Cost Management			18
Introduction to Strategic Cost Management (SCM) – Need for SCM – Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality –Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing.				
UNIT - II	Cost Control and Reduction			18
Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles – Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits – Learning Curve: Meaning, Learning curve ratio and applications.				
UNIT - III	Activity Based Cost Management			18
Activity Based Cost Management: Concept, Purpose, Stages, Benefits Relevance in Decisionmaking and its Application in Budgeting – Practical problems.				
UNIT - IV	Transfer Pricing			18
Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs – Practical Problems.				
UNIT - V	Cost Management in Agriculture and IT sector			18
Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price and International Perspective –Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective.				
Total Lecture Hours				90
(40% of marks must be allotted to problem solving questions. 60% of marks must be allotted to Theory questions).				

BOOKS FOR STUDY:

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

BOOKS FOR REFERENCES:

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

WEB RESOURCES:

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

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

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

COURSE OUTCOMES:										K LEVEL
After studying this course, the students will be able to:										
CO1	Explain strategic cost management and QC									K1 to K5
CO2	Choose the appropriate technique for cost control									K1 to K5
CO3	Make use of activity based costing in practice									K1 to K5
CO4	Choose transfer pricing methods to solve problems									K1 to K5
CO5	Construct cost structure for Agriculture and IT sector									K1 to K5
MAPPING WITH PROGRAM OUTCOMES:										
CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3				
CO2	3	3	2	3	3	3				
CO3	3	3	2	3	3	3				
CO4	3	3	2	3	3	3				
CO5	3	3	1	3	3	3				
S- STRONG			M – MEDIUM				L - LOW			
CO / PO MAPPING:										
COS	PSO1	PSO2	PSO3	PSO4	PSO5					
CO 1	3	3	3	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	COURSE NAME	HRS	PEDAGOGY
I	Introduction to Strategic Cost Management	12	Chalk and talk, Power Point Presentation, Video Lectures
II	Cost Control and Reduction	12	Chalk and talk, Power Point Presentation, Video Lectures
III	Activity Based Cost Management	12	Chalk and talk, Power Point Presentation, Video Lectures
IV	Transfer Pricing	12	Chalk and talk, Power Point Presentation, Video Lectures
V	Cost Management in Agriculture and IT sector	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 – K5	2	K1	2(K2, K2)	2(K4, K4)
AI	CO2	K1 – K5	2	K2	2(K3, K3)	2(K5, K5)
CI	CO3	K1 – K5	2	K1	2(K2, K2)	2(K4, K4)
AII	CO4	K1 – K5	2	K2	2(K3, K3)	2(K5, K5)
Question Pattern CIA I & II		No. of Questions to be asked	4		4	4
		No. of Questions to be answered	4		2	2
		Marks for each question	1		5	8
		Total Marks for each section	4		10	16

Distribution of Marks with K Level CIA I & CIA II

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

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

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

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

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

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

Summative Examinations - Question Paper – Format

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

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

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



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG & RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2023-2024 and after

Course Name	CORPORATE ACCOUNTING			
Course Code	23PCOCC22	L	P	C
Category	CORE	6	-	4
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To understand the accounting treatment for issue of shares➤ To determine profits for fire and marine insurance➤ To prepare consolidated financial statements➤ To account for price level changes➤ To adopt financial reporting standards				
UNIT - I Issue of Shares and Final Accounts of Companies				18
Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building- Buy-back of Shares - Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration.				
UNIT - II Insurance Company Accounts				18
Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit- Valuation Balance Sheet-Final accounts of Fire, Marine and miscellaneous Insurance Companies.				
UNIT - III Consolidated financial statements				18
Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account– Minority interest – Cost of control – Capitalreserve – Inter-company holdings –Preparation of consolidated Balance Sheet.				
UNIT - IV Contemporary Accounting Methods				18
Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting				
UNIT - V Financial reporting				18
Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) – Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013, Accounting for CSR expenditure, Reporting of CSR, Presentation and disclosure in the financial statements.				
Total Lecture Hours				90
(80% of marks must be allotted to problem solving questions. 20% of marks must be allotted to Theory questions).				

BOOKS FOR STUDY:

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

BOOKS FOR REFERENCES:

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

WEB RESOURCES:

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

Nature of Course	EMPLOYABILITY		✓	SKILL ORIENTED		ENTREPRENEURSHIP	
Curriculum Relevance	LOCAL		REGIONAL		NATIONAL	✓	GLOBAL
Changes Made in the Course	Percentage of Change		100	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	Determine profit and financial position by preparing financial statements of companies as per schedule III of Companies Act, 2013	K1 to K5
CO2	Apply the provisions of IRDA Regulations in the preparation of final accounts of Life Insurance and General Insurance Companies.	K1 to K5
CO3	Determine the overall profitability and financial position by preparing consolidated financial statements of holding companies in accordance with AS21.	K1 to K5
CO4	Analyse contemporary accounting methods	K1 to K5
CO5	Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility	K1 to K5

MAPPING WITH PROGRAM OUTCOMES:

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

S- STRONG **M – MEDIUM** **L - LOW**

CO / PO MAPPING:

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	COURSE NAME	HRS	PEDAGOGY
I	Issue of Shares and Final Accounts of Companies	12	Chalk and talk, Power Point Presentation, Video Lectures
II	Insurance Company Accounts	12	Chalk and talk, Power Point Presentation, Video Lectures
III	Consolidated financial statements	12	Chalk and talk, Power Point Presentation, Video Lectures
IV	Contemporary Accounting Methods	12	Chalk and talk, Power Point Presentation, Video Lectures
V	Financial reporting	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 – K5	2	K1	2(K2, K2)	2(K4, K4)
AI	CO2	K1 – K5	2	K2	2(K3, K3)	2(K5, K5)
CI	CO3	K1 – K5	2	K1	2(K2, K2)	2(K4, K4)
AII	CO4	K1 – K5	2	K2	2(K3, K3)	2(K5, K5)
Question Pattern CIA I & II		No. of Questions to be asked	4		4	4
		No. of Questions to be answered	4		2	2
		Marks for each question	1		5	8
		Total Marks for each section	4		10	16

Distribution of Marks with K Level CIA I & CIA II

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

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

Summative Examinations - Question Paper – Format

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

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

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



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG AND RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2023-2024 and after

Course Name	SETTING UP OF BUSINESS ENTITIES			
Course Code	23PCOCC23	L	P	C
Category	CORE	6	-	4

COURSE OBJECTIVES:

- To understand the startup landscape and its financing
- To analyse the formation and registration of Section 8 company
- To outline the concept of LLP and business collaboration
- To understand the procedure for obtaining registration and license
- To create awareness about the legal compliances governing business entities

UNIT - I Startups in India 18

Types of business organisations – Factors governing selection of an organisation - Startups – Evolution – Definition of a Startup – Startup landscape in India – Startup India policy – Funding support and incentives – Indian states with Startup policies – Exemptions for startups – Life cycle of a Startup – Important points for Startups – Financing options available for Startups – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators - Mudra banks – Successful Startups in India.

UNIT - II Insurance Company Accounts 18

Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust - Trust deed – Society – Advantages – Disadvantages – Formation of a society – Tax exemption to NGOs.

UNIT - III Limited Liability Partnership and Joint Venture 18

Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP-Business collaboration: Definition – Types – Joint venture: Advantages and disadvantages – Types – Joint venture agreement - Successful joint ventures in India– Special Purpose Vehicle – Meaning – Benefits – Formation.

UNIT - IV Registration and Licenses 18

Registration and Licenses: Introduction – Business entity registration – Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar – TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN – GST: Procedure for registration – Registration under Shops and Establishment Act – MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.

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

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

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

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

BOOKS FOR REFERENCES:

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

WEB RESOURCES:

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

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

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

COURSE OUTCOMES:	K LEVEL
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After studying this course, the students will be able to:	
CO1	Determine profit and financial position by preparing financial statements of companies as per schedule III of Companies Act, 2013
CO2	Apply the provisions of IRDA Regulations in the preparation of final accounts of Life Insurance and General Insurance Companies.
CO3	Determine the overall profitability and financial position by preparing consolidated financial statement so holding companies in accordance with AS 21.
CO4	Analyse contemporary accounting methods
CO5	Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility

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

S- STRONG

M - MEDIUM

L - LOW

CO / PO MAPPING:					
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COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	3	3	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	3.0	3.0	3.0	3.0	3.0

CONTRIBUTION TO POS			
LESSON PLAN:			
UNIT	COURSE NAME	HRS	PEDAGOGY
I	Startups in India	12	Chalk and talk, Power Point Presentation, Video Lectures
II	Not-for-Profit Organisations	12	Chalk and talk, Power Point Presentation, Video Lectures
III	Limited Liability Partnership and Joint Venture	12	Chalk and talk, Power Point Presentation, Video Lectures
IV	Registration and Licenses	12	Chalk and talk, Power Point Presentation, Video Lectures
V	Environmental Legislations in India	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 – K5	2	K1	2(K2, K2)	2(K4, K4)
AI	CO2	K1 – K5	2	K2	2(K3, K3)	2(K5, K5)
CI	CO3	K1 – K5	2	K1	2(K2, K2)	2(K4, K4)
AII	CO4	K1 – K5	2	K2	2(K3, K3)	2(K5, K5)
Question Pattern CIA I & II		No. of Questions to be asked	4		4	4
		No. of Questions to be answered	4		2	2
		Marks for each question	1		5	8
		Total Marks for each section	4		10	16

Distribution of Marks with K Level CIA I & CIA II

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

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

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

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

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

Summative Examinations - Question Paper – Format

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

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

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



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG AND RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2023-2024 and after

Course Name	BUSINESS ETHICS AND CORPORATE SUSTAINABILITY			
Course Code	23PCOEC21	L	P	C
Category	ELECTIVE	6	-	5
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To understand the concept and importance of business ethics➤ To enable ethical decision making based on various theories➤ To gain knowledge on moral issues relating to business, marketing, advertising, finance, HR and environmental protection➤ To understand the concepts of corporate sustainability➤ To analyse sustainability information and prepare reports				
UNIT - I Introduction to Business Ethics				18
Business Ethics- Meaning and Definition of Business Ethics - Nature of Business Ethics - Role and importance of Business Ethics and values in Business - Causes of unethical behaviour- Ethical issues				
UNIT - II Ethical Theories				18
Ethical Decision Making -Decision Making (Normal Dilemmas and problems) - Application of Ethical Theories in Business - Traditional Ethical Theories - Utilitarianism, - Ethical Egoism - Ethics of Duties - Normative Theories of Business Ethics - Stakeholder Theory - Stockholder Theory - Lawrence Kohlberg's Theory Model Development.				
UNIT - III Moral Issues in Business				18
Moral Issues in Business - Importance of moral issues and reasoning - Whistle Blowing- Kinds of Whistle Blowing - Ethical issues in functional areas of business. Marketing and Advertising - Truth in Advertising- Manipulation –Coercion-Trade Secrets- Corporate disclosure-Insider trading.Finance -Fairness' and efficiency in Financial Market – Greenmail-Golden Parachute. HR: Workers Rights and Duties -Work place Safety - Sexual Harassment-Equal Employment Opportunity- Preferential hiring.Environmental Protection - Safety and acceptable risk- Environmental Harm, Pollution and its Control– Product Safety and Corporate Liability.				
UNIT - IV Corporate Sustainability				18
Corporate Sustainability - Concepts of sustainability - Social, Environmental and Economic dimensions - Sustainability in a business context Principles of Sustainable Development: History and emergence of the concept of Sustainable Development - Definitions, Environmental issues and crisis, Resource degradation, Greenhouse gases, Desertification, Social insecurity, Industrialization, Globalization and Environment.				
UNIT - V Sustainability Reporting				18
Sustainability Reporting - Investors, customers, government and media- Disclosing sustainability information – report and website - Transparency and Accountability - One Report movement – Financial and non-financial together - Triple bottom line concept for Sustainable Business - Sustainability Reporting: Flavour of GRI, BRR, BRSR.				
Total Lecture Hours				90

BOOKS FOR STUDY:

- Muraleedharan K P and Satheesh E K (2021), “Fernando’s Business Ethics and Corporate Governance”, 3rd Edition., Pearson India Education Services Pvt. Ltd, Noida
- John G. Cullen (2022), “Business, Ethics and Society: Key Concepts, Current Debates and Contemporary Innovations”, Sage Publications Pvt. Ltd, New Delhi
- Khanka S S (2013), “Business Ethics and Corporate Governance (Principles and Practice)”, 1st Edition, S.Chand & Co. Ltd., New Delhi

BOOKS FOR REFERENCES:

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

WEB RESOURCES:

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

Nature of Course	EMPLOYABILITY		SKILL ORIENTED			ENTREPRENEURSHIP		✓
Curriculum Relevance	LOCAL	REGIONAL	NATIONAL		✓	GLOBAL		
Changes Made in the Course	Percentage of Change		100	No Changes Made		New Course		

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

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

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

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

LESSON PLAN:			
UNIT	COURSE NAME	HRS	PEDAGOGY
I	Introduction to Business Ethics	12	Chalk and talk, Power Point Presentation, Video Lectures
II	Ethical Theories	12	Chalk and talk, Power Point Presentation, Video Lectures

III	Moral Issues in Business	12	Chalk and talk, Power Point Presentation, Video Lectures
IV	Corporate Sustainability	12	Chalk and talk, Power Point Presentation, Video Lectures
V	Sustainability Reporting	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 – K5	2	K1	2(K2, K2)	2(K4, K4)
AI	CO2	K1 – K5	2	K2	2(K3, K3)	2(K5, K5)
CI	CO3	K1 – K5	2	K1	2(K2, K2)	2(K4, K4)
AII	CO4	K1 – K5	2	K2	2(K3, K3)	2(K5, K5)
Question Pattern CIA I & II		No. of Questions to be asked	4		4	4
		No. of Questions to be answered	4		2	2
		Marks for each question	1		5	8
		Total Marks for each section	4		10	16

Distribution of Marks with K Level CIA I & CIA II

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

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

Summative Examinations - Question Paper – Format

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

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

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



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG AND RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2023-2024 and after

Course Name	LOGISTICS AND SUPPLY CHAIN MANAGEMENT			
Course Code	23PCOEC22	L	P	C
Category	ELECTIVE	6	-	5

COURSE OBJECTIVES:

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

UNIT - I Supply Chain Management

18

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

UNIT - II Global perspectives

18

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

UNIT - III Framework of Logistics

18

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

UNIT - IV SCM-Warehousing

18

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

UNIT - V SCM-Plan**18**

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

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

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

BOOKS FOR REFERENCES:

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

WEB RESOURCES:

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

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

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

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

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

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

S- STRONG

M – MEDIUM

L - LOW

CO / PO MAPPING:						
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COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	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	COURSE NAME	HRS	PEDAGOGY
I	Supply Chain Management	12	Chalk and talk, Power Point Presentation, Video Lectures
II	Global perspectives	12	Chalk and talk, Power Point Presentation, Video Lectures

III	Framework of Logistics	12	Chalk and talk, Power Point Presentation, Video Lectures
IV	SCM-Warehousing	12	Chalk and talk, Power Point Presentation, Video Lectures
V	SCM-Plan	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 – K5	2	K1	2(K2, K2)	2(K4, K4)
AI	CO2	K1 – K5	2	K2	2(K3, K3)	2(K5, K5)
CI	CO3	K1 – K5	2	K1	2(K2, K2)	2(K4, K4)
AII	CO4	K1 – K5	2	K2	2(K3, K3)	2(K5, K5)
Question Pattern CIA I & II		No. of Questions to be asked	4		4	4
		No. of Questions to be answered	4		2	2
		Marks for each question	1		5	8
		Total Marks for each section	4		10	16

Distribution of Marks with K Level CIA I & CIA II

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

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

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

Summative Examinations - Question Paper – Format

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

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

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

M.COM

Syllabus

Program Code: PCO

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
M. COM 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
FIRST SEMESTER						
Part – III	Core courses					
23PCOCC11	BUSINESS FINANCE	6	4	25	75	100
23PCOCC12	DIGITAL MARKETING	6	4	25	75	100
23PCOCC13	BANKING AND INSURANCE	6	4	25	75	100
Part – III	Elective courses					
23PCOEC11	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	6	5	25	75	100
23PCOEC12	STRATEGIC HUMAN RESOURCE MANAGEMENT	6	5	25	75	100
Total		30	22	125	375	500
SECOND SEMESTER						
Part – III	Core courses					
23PCOCC21	STRATEGIC COST MANAGEMENT	6	4	25	75	100
23PCOCC22	CORPORATE ACCOUNTING	6	4	25	75	100
23PCOCC23	SETTING UP OF BUSINESS ENTITIES	6	4	25	75	100
Part – III	Elective courses					
23PCOEC21	BUSINESS ETHICS AND CORPORATE SUSTAINABILITY	6	5	25	75	100
23PCOEC22	LOGISTICS AND SUPPLY CHAIN MANAGEMENT	6	5	25	75	100
Total		30	22	125	375	500
23PCOINT1	Internship* Industrial Activity	-	-	-	-	-

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

Course Code	Title of the Course	Hrs	Credits	Maximum Marks		
				Int	Ext	Total
THIRD SEMESTER						
Part – III	Core courses					
23PCOCC31	TAXATION	6	5	25	75	100
23PCOCC32	RESEARCH METHODOLOGY	6	5	25	75	100
23PCOCC33	COMPUTER APPLICATIONS IN BUSINESS	6	4	25	75	100
Part – III	Elective course					
23PCOEC31	STRATEGIC MANAGEMENT	4	3	25	75	100
Part - IV	Skill Enhancement course					
23PCOSC31	NEW VENTURE PLANNING AND DEVELOPMENT	2	2	25	75	100
Part - IV	Non Major Elective Course					
23PCONM31	BANKING TECHNOLOGY	6	3	25	75	100
23PCOINT1	INTERNSHIP/INDUSTRIAL ACTIVITY	-	2	25	75	100
Total		30	24	175	525	700
FOURTH SEMESTER						
Part – III	Core courses					
23PCOCC41	CORPORATE AND ECONOMIC LAWS	6	5	25	75	100
23PCOCC42	HUMAN RESOURCE ANALYTICS	6	5	25	75	100
23PCOCC43	INTERNATIONAL BUSINESS	6	4	25	75	100
23PCOPRJ1	PROJECT WITH VIVA	6	3	25	75	100
Part – III	Elective course					
23PCOEC41	ORGANISATIONAL BEHAVIOUR	4	3	25	75	100
Part – IV	Skill Enhancement course					
23PCOSC41	FIN TECH	2	2	25	75	100
Part - V	Extension Activities					
23PEXTG41	EXTENSION ACTIVITY	-	1	25	75	100
Total		30	23	175	525	700
Grand Total		120	91	600	1800	2400

THIRD SEMESTER



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG AND RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2023-2024 and after

Course Name	TAXATION			
Course Code	23PCOCC31	L	P	C
Category	CORE	6	-	5
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To identify deductions from gross total income and computation of income for different classes of assesses➤ To understand the procedure for filing of returns and tax planning➤ To analyze the structure on international business taxation➤ To assess Goods and Services Tax and filing GST returns➤ To compute customs duty as per Customs Act				
UNIT - I ASSESSMENT OF PERSONS				18
Tax Exemptions for Agricultural Income-Deductions to be made in computing total income (80G, 80GGB & 80GGC, 80IA, 80IAB, 80IAC, 80IB, 80IBA, 80ID, 80IE, 80JJA, 80JJAA, 80LA, 80M, 80P, 80PA) – Assessment of Firms, AOP, BOI, Company and Co-operative society.				
UNIT - II TAX RETURNS AND TAX PLANNING				18
Return of income: Statutory obligation, Return Forms, Time for filing of return, Revised return, Modified return–Assessment -Tax Deducted at Source - Advance payment of Tax: Persons liable to pay, Due date, Computation - Payment in pursuance of order of Assessing Officer, Consequences on non-payment. – Tax planning, Tax avoidance and Tax evasion - Tax planning and specific management decisions: Make or buy, Own or lease, Retain or replace, Shut down or continue.				
UNIT - III INTERNATIONAL BUSINESS TAXATION				18
International business taxation - Taxation of Non-resident - Double taxation relief - Transfer pricing and other anti-avoidance measure - Application and interpretation of tax treaties - (Double taxation avoidance agreement - DTAA) - Equalization levy.				
UNIT - IV GOODS AND SERVICES TAX				18
Goods and Services Tax: GST Act, 2017 - Registration – Procedure for registration under Schedule III – Amendment of registration – Rates of Tax of IGST, CGST, SGST/UGTST- Assessment of GST- Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Input Tax Credit -Anti profiteering – Filing of Returns- Penalties – Prosecution – Appeal and Revision.				
UNIT - V CUSTOMS ACT 1962				18
Customs Act, 1962:Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty.				
Total Lecture Hours				90
Theory – 60% & Problem – 40%				

BOOKS FOR STUDY:

- Vinod Singhania and Kapil Singhania, Direct Taxes Law & Practice Professional Edition, Taxmann Publications, New Delhi
- Mehrotra H.C. and Goyal S.P, Income Tax including Tax Planning & Management, Sahitya Bhawan Publications, Agra
- Sekar G, “Direct Taxes” - A Ready Refresher, Sitaraman C.& Co Pvt.Ltd., Chennai.
- Balachandran V, (2021) Textbook of GST and Customs Law, Sultan Chand and Sons, New Delhi
- Vandana Bangar and Yogendra Bangar, “Comprehensive Guide to Taxation”(Vol.I and II), Aadhya Prakashan, Prayagraj(UP).

BOOKS FOR REFERENCES:

- Sha R.G. and Usha Devi N.,(2022) “Income Tax” (Direct and Indirect Tax), Himalaya Publishing House, Mumbai.
- Girish Ahuja and Ravi Gupta, “Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST”, Wolters Kluwer India Private Limited
- Swetha Jain, GST Law & Practice, Taxmann Publishers Pvt.Ltd, Chennai.
- Datt V.S., “GST - Input Tax Credit”, Taxmann Publishers, Chennai.
- Anurag Pandey, “Law & Practices of GST and Service Tax”- Sumedha Publication House, New Delhi.

WEB RESOURCES:

- ❖ https://www.icsi.edu/media/webmodules/16112021_Advance_Tax_Laws.pdf
- ❖ https://www.icsi.edu/media/webmodules/Final_Direct_Tax_Law_17_12_2020.pdf
- ❖ https://www.icsi.edu/media/webmodules/TL_Final_pdf_25102021.pdf

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

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

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

CO1	Apply the provisions of income tax to determine taxable income	K1 to K5
CO2	Plan taxes	K1 to K5
CO3	Illustrate the nuances of international business taxation	K1 to K5
CO4	Apply the provisions of GST	K1 to K5
CO5	Summarise the provisions of Customs Act	K1 to K5

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

S -STRONG

M – MEDIUM

L – LOW

CO / PO MAPPING:					
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COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	2	3		
CO 2	2	2	3		
CO 3	3	2	3		
CO 4	3	2	3		
CO 5	3	3	3		
WEITAGE	14	11	15		
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	2.8	2.2	3.0		

LESSON PLAN:

UNIT	TAXATION	HRS	PEDAGOGY
I	Assessment of persons	18	Chalk and Talk, Power Point Presentation, Video Lectures
II	Tax Returns and Tax planning	18	Chalk and Talk, Power Point Presentation, Video Lectures
III	International Business Taxation	18	Chalk and Talk, Power Point Presentation, Video Lectures
IV	Good and Services Tax	18	Chalk and Talk, Power Point Presentation, Video Lectures
V	Customs Act 1962	18	Seminar, Assignment, Chalk and Talk, Power Point Presentation, Video Lectures

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

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

Distribution of Marks with K Level CIA I & CIA II							
	K Level	Section A (Multiple Choice Questions)	Section B (Either / Or Choice)	Section C (Either / Or Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
	K1	2			2	3.57	7
	K2	2			2	3.57	
CIA I	K3		10		10	17.85	18
	K4		10	16	26	46.43	46
	K5			16	16	28.58	29
	Marks	4	20	32	56	100	100
	K1	2			2	3.57	7
CIA II	K2	2			2	3.57	
	K3		10		10	17.85	18
	K4		10	16	26	46.43	46
	K5			16	16	28.58	29
	Marks	4	20	32	56	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

S. No	COs	K - Level	Section A (MCQs)		Section B (Either / or Choice) With K - LEVEL	Section C (Either / or Choice) With K - LEVEL
			No. of Questions	K – Level		
1	CO1	K1 – K5	2	K1, K2	2 (K2, K2)	2 (K3, K3)
2	CO2	K1 – K5	2	K1, K2	2 (K3,K3)	2 (K4,K4)
3	CO3	K1 – K5	2	K1, K2	2 (K4,K4)	2 (K5,K5)
4	CO4	K1 – K5	2	K1, K2	2 (K4,K4)	2 (K5,K5)
5	CO5	K1 – K5	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	10		15	11	11
K3		20	32	52	37	37
K4		20	16	36	25	25
K5			32	32	23	23
Marks	10	50	80	140	100	100

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

Summative Examinations - Question Paper – Format

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

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



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG AND RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2023-2024 and after

Course Name	RESEARCH METHODOLOGY			
Course Code	23PCOCC32	L	P	C
Category	CORE	6	-	5
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To understand the fundamentals of research➤ To construct theoretical design and formulate hypotheses➤ To evaluate the data collection techniques➤ To perform parametric and non-parametric tests➤ To enhance report writing skills and develop ethical conduct in research				
UNIT - I INTRODUCTION TO RESEARCH METHODOLOGY				18
Research: Definition – Objectives – Motivations for research – Types of research – Maintaining objectivity in research – Criteria of good research – Applications of research in business – Formulating a research problem – Literature Review – Reasons for review – Reference management tools - Identification of research gap – Framing of objectives.				
UNIT - II HYPOTHESIS TESTING AND RESEARCH DESIGN				18
Hypothesis – Formulation of hypothesis – Testing of hypothesis – Type I and Type II errors – Research design – Types of research design - Methods of data collection: Census, Sample survey, Case study – Sampling: Steps in sampling design, Methods of sampling – Testing of reliability and validity – Sampling errors.				
UNIT - III DATA COLLECTION				18
Variable: Meaning and types - Techniques of data collection – Primary data: Meaning, Advantages and limitations – Techniques: Interview, Schedule, Questionnaire, Observation –Secondary Data: Meaning and sources.				
UNIT - IV DATA ANALYSIS				18
Data Analysis – Uni-variate Analysis: Percentile, Mean, Median, Mode, Standard deviation, Range, Minimum, Maximum, Independent sample t-test – Bi-variate analysis: Simple correlation, Simple Regression, Chi-square, Paired samples t-test, ANOVA, Man-Whitney test – Wilcoxon signed rank test – Kruskal Wallis test (Simple problems)				
UNIT - V PREPARATION OF RESEARCH REPORT				18
Report preparation – Guidelines and precautions for interpretation – Steps in Report writing - Style of research reports (APA, MLA, Anderson, and Harvard) – Mechanics of report writing –Ethics in Research – Avoiding plagiarism – Plagiarism checker tools – Funding agencies for business research.				
Total Lecture Hours				90
<i>Theory: 80%; Problems: 20%</i>				

BOOKS FOR STUDY:

- Tripathi, (2014) “Research Methodology in Management and Social Sciences”. Sultan Chand & Sons, New Delhi.
- Kothari C.R and Gaurav Garg, (2020) “Research Methodology” – Methods and Techniques. New Age International (P) Limited, New Delhi.
- Krishnaswami and Ranganathan, (2011) “Methodology of Research in Social Sciences”, Himalaya Publishing House, Mumbai.

BOOKS FOR REFERENCES:

- Donald R. Cooper, Pamela S. Schindler and J. K. Sharma, “Business Research Methodology”, 12th Edition, Tata Mcgraw Hill, Noida (UP).
- Sashi K. Gupta and Parneet Rangi, (2018) “Research Methodology” , Kalyani Publisher, Ludhiana.
- Sharma R D and Hardeep Chahal, (2004) “Research Methodology In Commerce and Management”, Anmol Publications, New Delhi

WEB RESOURCES:

- ❖ https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture_notes/health_science_students/ln_research_method_final.pdf
- ❖ <https://ccsuniversity.ac.in/bridge-library/pdf/MPhil%20Stats%20Research%20Methodology-Part1.pdf>
- ❖ https://prog.lmu.edu.ng/colleges_CMS/document/books/EIE%20510%20LECTURE%20NOTES%20first.pdf
- ❖ <https://www.statisticssolutions.com/academic-research-consulting/data-analysis-plan/>

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

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

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

CO1	Recall the research concepts and recognize the research problem	K1 to K5
CO2	Formulate research hypothesis and determine the sample size	K1 to K5
CO3	Select appropriate method for data collection	K1 to K5
CO4	Make inferences based on statistical tests	K1 to K5
CO5	Draft a research report avoiding plagiarism	K1 to K5

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

S -STRONG

M – MEDIUM

L – LOW

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

LESSON PLAN:

UNIT	RESEARCH METHODOLOGY	HRS	PEDAGOGY
I	INTRODUCTION TO RESEARCH METHODOLOGY	18	Lecture, Power Point Presentation
II	HYPOTHESIS TESTING AND RESEARCH DESIGN	18	Lecture, Power Point Presentation
III	DATA COLLECTION	18	Lecture, Power Point Presentation
IV	DATA ANALYSIS	18	Lecture, Power Point Presentation
V	PREPARATION OF RESEARCH REPORT	18	Seminar, Assignments, & 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 – K5	2	K1 , K2	2(K3, K3)	2(K4, K4)
AI	CO2	K1 – K5	2	K1 , K2	2(K4, K4)	2(K5, K5)
CI	CO3	K1 – K5	2	K1 , K2	2(K2, K2)	2(K3, K3)
AII	CO4	K1 – K5	2	K1, K2	2(K3, K3)	2(K5, K5)
Question Pattern CIA I & II		No. of Questions to be asked	4		4	4
		No. of Questions to be answered	4		2	2
		Marks for each question	1		5	8
		Total Marks for each section	4		10	16

Distribution of Marks with K Level CIA I & CIA II

	K Level	Section A (Multiple Choice Questions)	Section B (Either / Or Choice)	Section C (Either / Or Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
	K1	2			2	3.57	7
	K2	2			2	3.57	
CIA I	K3		10		10	17.85	18
	K4		10	16	26	46.43	46
	K5			16	16	28.58	29
	Marks	4	20	32	56	100	100
	K1	2			2	3.57	25
CIA II	K2	2	10		12	21.43	
	K3		10	16	26	46.43	46
	K4				0	0	0
	K5			16	16	28.57	29
	Marks	4	20	32	56	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)						
S. No	COs	K - Level	Section A (MCQs)		Section B (Either / or Choice) With K - LEVEL	Section C (Either / or Choice) With K - LEVEL
			No. of Questions	K – Level		
1	CO1	K1 – K5	2	K1, K2	2 (K2, K2)	2 (K3, K3)
2	CO2	K1 – K5	2	K1, K2	2 (K3,K3)	2 (K4,K4)
3	CO3	K1 – K5	2	K1, K2	2 (K4,K4)	2 (K5,K5)
4	CO4	K1 – K5	2	K1, K2	2 (K4,K4)	2 (K5,K5)
5	CO5	K1 – K5	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	4
K2	5	10		15	10.71	11
K3		20	32	52	37.14	37
K4		20	16	36	25.71	25
K5			32	32	22.86	23
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						

Summative Examinations - Question Paper – Format

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

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



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG AND RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2023-2024 and after

Course Name	COMPUTER APPLICATIONS IN BUSINESS			
Course Code	23PCOCC33	L	P	C
Category	CORE	-	6	4
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To understand the fundamentals of SPSS➤ To compare the values obtained in t-test and ANOVA➤ To perform regression and non-parametric tests➤ To create company, groups and ledgers and obtain financial statements using Tally Prime➤ To understand inventory management and account for goods and services tax				
UNIT - I INTRODUCTION TO SPSS				18
Opening a data file in SPSS – Variable view – Data view – Entering data into the data editor – Saving the data file– Table creation – Descriptive statistics: Percentile values, Measures of central tendency, Measures of dispersion, Distribution – Cronbach’s Alpha test – Charts and graphs - Editing and copying SPSS output.				
UNIT - II PARAMETRIC TESTS IN SPSS				18
Compare means: One-sample t-test, Independent Samples t-test, Paired-samples t-test and One-way ANOVA, Two-way ANOVA - Correlation: Bi-variate, Partial and Multiple. Simple linear regression.				
UNIT - III NON-PARAMETRIC TESTS IN SPSS				18
Chi-square test - Mann Whitney’s test for independent samples – Wilcoxon matched pairs sample test– Friedman’s test– Wilcoxon signed rank test – Kruskal Wallis test				
UNIT - IV INTRODUCTION TO TALLY PRIME				18
Tally Prime: Introduction – Starting Tally Prime – Creation of a Company - Selecting company - Shutting a company - Altering company– Creating Accounting groups and ledgers – Vouchers – Practical problems for a new and existing business and not-for profit organization. Accounting reports: Introduction – Displaying Trial balance, Profit and Loss Account, Balance sheet, Day book, Purchase register, Sales register, Cash flow/Funds flow and ratio analysis – Practical problems.				
UNIT - V INVENTORY AND GST IN TALLY PRIME				18
Inventory: Introduction to Inventory Masters – Creation of stock group – Creation of Godown – Creation of unit of measurement – Creation of stock item – Entering inventory details in Accounting vouchers – Practical problems. GST: Introduction – Enabling GST – Defining tax details – Entries in Accounting vouchers – View invoice report – Practical problems.				
Total Lecture Hours				90
100% Practical				

BOOKS FOR STUDY:

- Sundara Pandian.P, Muthulakshmi. S & Vijayakumar, T (2022), Research Methodology & Applications of SPSS in Social Science Research, Sultan Chand & Sons, New Delhi
- Morgan George. A, Barrett C Karen, Leech L Nancy and Gloeckner Gene W (2019), IBM SPSS for Introductory Statistics, Routledge, 6th Edition, U.K
- Official Guide to Financial Accounting using Tally Prime (2021), BPB Publication, Delhi
- Chheda Rajesh, U (2020), Learn Tally Prime, Ane Books, 4th Edition, New Delhi.

BOOKS FOR REFERENCES:

- Kulas John, Renata Garcia Prieto Palacios Roji, Smith Adams (2021), IBM SPSS Essentials: Managing and Analysing Social Sciences Data, 2nd Edition, John Wiley & Sons Inc., New York
- Rajathi. A, Chandran. P (2011), SPSS for You, MJP Publishers, Chennai
- Sangwan Rakesh (2022), Learn Tally Prime in English, Ascend Prime Publication, Pilani
- Lodha Roshan (2022), Tally Prime with GST Accounting, Law Point Publication, Kolkata.

WEB RESOURCES:

- ❖ <https://www.spss-tutorials.com/basics/>
- ❖ <https://www.tallyclub.in/>
- ❖ <https://tallysolutions.com/business-guides/inventory-management-in-tally-erp9/>

Nature of Course	EMPLOYABILITY	✓	SKILL ORIENTED		ENTREPRENEURSHIP	
Curriculum Relevance	LOCAL		REGIONAL		NATIONAL	
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	Construct data file in SPSS	K1 to K5
CO2	Examine Means of samples	K1 to K5
CO3	Apply non-parametric tests	K1 to K5
CO4	Construct a company, form groups and get automated financial statements	K1 to K5
CO5	Plan for automation of inventory	K1 to K5

MAPPING WITH PROGRAM OUTCOMES:

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

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

COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	2	3	3		
CO 2	2	3	3		
CO 3	2	3	3		
CO 4	3	3	3		
CO 5	3	3	3		
WEITAGE	12	15	15		
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTIO N TO POS	2.4	3.0	3.0		

LESSON PLAN:

UNIT	COMPUTER APPLICATIONS IN BUSINESS	HRS	PEDAGOGY
I	INTRODUCTION TO SPSS	18	Power Point Presentation & Practical Lab
II	PARAMETRIC TESTS IN SPSS	18	Power Point Presentation & Practical Lab
III	NON-PARAMETRIC TESTS IN SPSS	18	Power Point Presentation & Practical Lab
IV	INTRODUCTION TO TALLY PRIME	18	Power Point Presentation & Practical Lab
V	INVENTORY AND GST IN TALLY PRIME	18	Power Point Presentation & Practical Lab



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG AND RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2023-2024 and after

Course Name	STRATEGIC MANAGEMENT			
Course Code	23PCOEC31	L	P	C
Category	ELECTIVE	4	-	3
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To understand strategic management and its levels and phases➤ To analyze the dynamics of competitive strategic management techniques➤ To familiarize with the business and functional level strategies➤ To gain knowledge on organisational and strategic leadership➤ To apply latest concepts in strategy implementation and control				
UNIT - I INTRODUCTION TO STRATEGIC MANAGEMENT				12
Introduction to Strategic Management: Meaning and Nature of Strategic management, Framework of Strategic management, Strategic Levels in Organizations, Phases of strategic management, Benefits and challenges of strategic Management in global economy.				
UNIT - II TECHNIQUES FOR STRATEGIC MANAGEMENT				12
Dynamics of Competitive Strategy: Corporate governance- Role of Board of directors and top management in corporate governance; Agency and Stewardship theory, Situational Analysis-SWOT analysis, TOWS Matrix, Portfolio Analysis - BCG, GE, and ADL matrix - Strategic Management Process: Strategic Planning, Strategic Intent – Vision, Mission and Objectives, Strategy Formulation - Corporate Level Strategies : Concepts and Nature of Corporate Strategy, Strategic Alternatives at Corporate Level-Growth, Stability, Expansion, Business Combinations – Mergers and Acquisitions, Strategic Alliances, Turnaround, Retrenchment and Retreat, Corporate parenting.				
UNIT - III DIFFERENT LEVELS OF STRATEGIES				12
Business Level Strategies: Competitive Strategies at Business Level, Michael Porter’s Generic Strategies, Best-Cost Provider Strategy - Functional Level Strategies: Marketing Strategy, Financial Strategy, Operations Strategy, Human Resource Strategy, Research and Development.				
UNIT - IV ORGANISATION AND STRATEGIC LEADERSHIP				12
Organisation and Strategic Leadership: Organisation Structure, Strategic Business Unit, Strategic Leadership, Strategy Supportive Culture, Entrepreneurship and Intrapreneurship, Strategic Leadership across organizations				
UNIT - V STRATEGY IMPLEMENTATION AND CONTROL				12
Strategy Implementation and Control: Strategy Implementation, Strategic Choice, Strategic Control, Strategy Audit, Business Process Reengineering, Benchmarking, Six Sigma and contemporary practices in strategic management.				
Total Lecture Hours				60

BOOKS FOR STUDY:

- Prasad L. M., (2018), “Strategic Management”, 7th Edition, Sultan Chand & Sons, New Delhi.
- Cherunilam, Francis, (2021), “Strategic Management” 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
- John A. Pearce, Richard B. Robinson and Amita Mital, (2018) “Strategic Management” 14th Edition, McGraw Hill Education, New Delhi.
- Gupta C. B. (2022), “Strategic Management” Latest Edition, S.Chand and Company Ltd, Noida, Uttar Pradesh.

BOOKS FOR REFERENCES:

- Jeyarathanam M., (2021), “Strategic Management” 7th Edition, Himalaya Publishing House Pvt. Ltd, Mumbai
- Ghosh P.K. (2014), “Strategic Management”, 14th Edition, Sultan Chand & Sons, New Delhi
- Chandan J. S. and Nitish Sen Gupta (2022), “Strategic Management”, Vikas Publishing House Pvt. Ltd., New Delhi
- Fred R. David, (2017), “Strategic Management Concepts and Cases” 13th Edition, Prentice Hall, Pearson Education, London, England

WEB RESOURCES:

- ❖ <https://resource.cdn.icai.org/66691bos53810cp2.pdf>
- ❖ <https://resource.cdn.icai.org/66693bos53810cp4.pdf>
- ❖ <https://resource.cdn.icai.org/66694bos53810cp5.pdf>
- ❖ <https://resource.cdn.icai.org/66695bos53810cp6.pdf>
- ❖ <https://resource.cdn.icai.org/66697bos53810cp8.pdf>

Nature of Course	EMPLOYABILITY		✓	SKILL ORIENTED		ENTREPRENEURSHIP		
Curriculum Relevance	LOCAL		REGIONAL		NATIONAL		GLOBAL	✓
Changes Made in the Course	Percentage of Change		100	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 strategic management principles at different levels and phases	K1 to K5
CO2	Explain the dynamics of competitive strategic management techniques	K1 to K5
CO3	Examine business and functional level strategies	K1 to K5
CO4	Identify strategic leadership and organisational skills	K1 to K5
CO5	Apply latest concepts in strategy implementation and control	K1 to K5

MAPPING WITH PROGRAM OUTCOMES:

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

S -STRONG

M – MEDIUM

L – LOW

CO / PO MAPPING:

COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	2	1	2		
CO 2	2	1	2		
CO 3	3	2	3		
CO 4	3	1	3		
CO 5	3	1	2		
WEITAGE	13	6	12		
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	2.6	1.2	2.4		

LESSON PLAN:

UNIT	STRATEGIC MANAGEMENT	HRS	PEDAGOGY
I	Introduction to Strategic Management	12	Chalk and talk, Power Point Presentation, Video Lectures
II	Techniques for Strategic Management	12	Chalk and talk, Power Point Presentation, Video Lectures
III	Different Levels of Strategies	12	Chalk and talk, Power Point Presentation, Video Lectures
IV	Organisation and Strategic Leadership	12	Chalk and talk, Power Point Presentation, Video Lectures
V	Strategy Implementation and Control	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 – K5	2	K1, K2	2(K2, K2)	2(K3, K3)
AI	CO2	K1 – K5	2	K1, K2	2(K4, K4)	2(K4, K4)
CI	CO3	K1 – K5	2	K1, K2	2(K3, K3)	2(K5, K5)
AII	CO4	K1 – K5	2	K1, K2	2(K4, K4)	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		10	17.86	18
	K4			16	16	28.57	29
	K5			16	16	28.57	29
	Marks	4	20	32	56	100.00	100
CIA II	K1	2			2	3.57	7
	K2	2			2	3.57	
	K3		10		10	17.86	18
	K4		10	16	26	46.43	46
	K5			16	16	28.57	29
	Marks	4	20	32	56	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

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

Summative Examinations - Question Paper – Format

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

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



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG AND RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2023-2024 and after

Course Name	NEW VENTURE PLANNING AND DEVELOPMENT			
Course Code	23PCOSC31	L	P	C
Category	SKILL DEVELOPMENT	2	-	2
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To familiarise students with the process of starting a new business.➤ To educate students to comprehend the legal obstacles that come with starting a business.➤ To instruct learners how to look for entrepreneurial funding.➤ To provide students with an in-depth knowledge of the marketing aspects of new companies.➤ To comprehend the significance of Business Plan Preparation for New Ventures				
UNIT - I ESTABLISHING NEW BUSINESSES				6
Meaning and features of a new venture. Identifying opportunities. The exploration of fresh ideas. Source of fresh thoughts. Techniques for focusing on innovation. The function of creative thinking in entrepreneurial imagination and creativity. Enhancing one's creativity. Obstacles to creativity. Entrepreneurs' Pathways to New Ventures, Creating New Ventures. Obtaining an established venture: The benefits of buying an existing venture. Key concerns are assessed. What is franchising and how does it work? The law of franchises. Considering franchising opportunities.				
UNIT - II PATENTS, TRADE MARKS AND COPY RIGHTS				6
Patents, trademarks, and copyrights are all kinds of intellectual property protection. Patent, trademark, and copyright filing guidelines and procedures. In India, there are legal statutes that control enterprises. Identifying the Organizational Form and its Procedures and Compliances				
UNIT - III FIND ENTREPRENEURIAL CAPITAL				6
The Capital-Seeking Entrepreneur. The Venture Capital Industry. Criteria for assessing new venture proposals. Considering the Venture Capitalist. Stages of financing. Alternative Financing Options for Indian Entrepreneurs. Bank financing. Packages of government policy. Financial Corporations of the State (SFCs). Incubators and facilitators of small businesses. Angel Investors provide informal risk capital. Government initiatives for new companies include Startup India, Stand Up India, Make in India, and others.				
UNIT - IV MARKETING ASPECTS OF NEW VENTURES				6
Customer analysis, geographic analysis, economic analysis, linguistic analysis, sales analysis, and competition analysis are all steps in developing a marketing plan. Market investigation. Forecasting sales. Evaluation. Pricing Choice.				
UNIT - V BUSINESS PLAN PREPARATION FOR NEW VENTURES				6
The concept of a business plan. Pitfalls to Avoid in Business Plan. The Advantages of Having a Business Plan. Creating a Well-Thought-Out Business Plan. A Business Plan's Elements: The Executive Summary. Description of the company. Marketing concepts include market niche and market share. Research Operations. Management. Finances. Design and development. Critical-Risk. Harvesting Plan. Schedule of Milestones				
Total Lecture Hours				30

BOOKS FOR STUDY:

- Allen, K.R. (2015). *Launching New Ventures: An Entrepreneurial Approach*. Boston: Cengage Learning.
- Barringer, B.R., & Ireland, R.D. (2015). *Entrepreneurship: Successfully Launching New Ventures*. London: Pearson.
- Kuratko, D.F., & Rao, T.V. (2012). *Entrepreneurship: A South-Asian Perspective*. Boston: Cengage Learning.
- Donald F Kuratko and Jeffrey S Hons by 2021 *New Venture Management* Routledge, USA.

BOOKS FOR REFERENCES:

- Colin Barrow Paul Barrow Robert Brown 2015 *The Business Plan Work Book: A Practical Guide to New Venture*, Kogan Page Ltd, Great Britain
- David Butler 2006 *Enterprise Planning and Development* Rutledge USA
- David Butler 2014 *Business Planning for New Ventures: A Guide to Startup*, Rutledge USA
- Robert N Lussier Joel Corman 2014 *Entrepreneurial New Venture Skills* Rutledge USA

WEB RESOURCES:

- ❖ <https://www.ges2017.org/govt-of-india-support-for-entrepreneurs>
- ❖ [Websites: RBI, IMF, WORLD BANK, WTO](#)
- ❖ <https://core.ac.uk/download/pdf/98660713.pdf>
- ❖ https://ddceutkal.ac.in/Downloads/UG_SLM/Commerce/SEC_2.pdf

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

COURSE OUTCOMES:**K LEVEL**

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

CO1	Establish a business idea utilizing several strategies and discuss the sources of unique ideas.	K1 to K5
CO2	Using a case study, assess the benefits of purchasing a continuing venture.	K1 to K5
CO3	Provide a comparative study of several government programmes that are relevant to the business concept.	K1 to K5
CO4	Create a marketing plan for a company concept.;	K1 to K5
CO5	Create and present a well-thought-out Business Plan.	K1 to K5

MAPPING WITH PROGRAM OUTCOMES:

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

S -STRONG

M – MEDIUM

L – LOW

CO / PO MAPPING:

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

LESSON PLAN:

UNIT	NEW VENTURE PLANNING AND DEVELOPMENT	HRS	PEDAGOGY
I	<p>Establishing New Businesses Create a company idea utilizing various strategies and discuss sources of new ideas.</p> <p>Using a case study, assess the benefits of purchasing a continuing venture.</p>	6	Lecture, Power Point Presentation
II	<p>Patents, Trade Marks and Copy Rights Present an idea that might have IPR-like patents, as well as a comparative examination of patents currently awarded in a relevant sector.</p>	6	Lecture, Power Point Presentation
III	<p>Find Entrepreneurial Capital Provide a comparative study of several government plans that are appropriate for the company idea</p>	6	Lecture, Power Point Presentation
IV	<p>Marketing Aspects of New Ventures Create a marketing strategy for the company concept</p>	6	Lecture, Power Point Presentation
V	<p>Business Plan Preparation for New Ventures Prepare and present a well-thought-out Business Plan</p>	6	Seminar, Assignments, & 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 – K5	2	K1 , K2	2(K2, K2)	2(K4, K4)
AI	CO2	K1 – K5	2	K1 , K2	2(K3, K3)	2(K5, K5)
CI	CO3	K1 – K5	2	K1 , K2	2(K3, K3)	2(K3, K3)
AII	CO4	K1 – K5	2	K1, K2	2(K4, K4)	2(K5, K5)
Question Pattern CIA I & II		No. of Questions to be asked	4		4	4
		No. of Questions to be answered	4		2	2
		Marks for each question	1		5	8
		Total Marks for each section	4		10	16

Distribution of Marks with K Level CIA I & CIA II							
	K Level	Section A (Multiple Choice Questions)	Section B (Either / Or Choice)	Section C (Either / Or Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
	K1	2			2	3.57	25
	K2	2	10		12	21.43	
CIA I	K3		10		10	17.86	18
	K4			16	16	28.57	29
	K5			16	16	28.58	29
	Marks	4	20	32	56	100	100
	K1	2			2	3.57	7
CIA II	K2	2			2	3.57	
	K3		10	16	26	46.43	46
	K4		10		10	17.86	18
	K5			16	16	28.57	29
	Marks	4	20	32	56	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

Distribution of Marks with K Level						
K Level	Section A (Multiple Choice Questions)	Section B (Either or Choice)	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5			5	3.57	4
K2	5	10		15	10.71	11
K3		30	16	46	32.86	33
K4		10	32	42	30.00	30
K5			32	32	22.86	23
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						

Summative Examinations - Question Paper – Format

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

Answer ALL the questions				PART – B	(5 x 5 = 25 Marks)
11. a)	Unit - I	CO1	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	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	K3		
OR					
15. b)	Unit - V	CO5	K3		

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



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG AND RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2023-2024 and after

Course Name	BANKING TECHNOLOGY			
Course Code	23PCONM31	L	P	C
Category	NON-MAJOR ELECTIVE	6	-	3
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To understand the bank branch operations and core banking.➤ To know the electronic fund transfer➤ To familiarize the students about the basic knowledge of banking technology➤ To understand the application technology to commercial and public sector banks➤ To bring awareness among students about the changes and innovations in electronic banking industry				
UNIT - I BRANCH OPERATION AND CORE BANKING				18
Introduction and Evolution of Bank Management – Technological impact in banking operation – Total Branch Computerization – concept of opportunities – Centralized Banking – concept – opportunities – challenges and implementation – electronic clearing and settlement system- Networking scenario in India – Impact of Information Technology on Banks – Global Developments in Banking Technology.				
UNIT - II ELECTRONIC BANKING				18
Anytime banking, Anywhere Banking, Home (Corporate & Personal) Banking, Mobile Banking, Internet Banking, and Universal Banking. Electronic Payment System – ATMs – Electro Magnetic Cards – Credit Cards, Debit Cards, E-Purse, e-Cheque, e- Cash, e- token, Cheque Transaction System.				
UNIT - III ELECTRONIC FUND TRANSFER				18
NEFT, SEFT, Bank Wire, Fed Wire, EFTPOS – EFT System in India. Electronic Clearing System – Debit Clearing, Credit Clearing – SWIFT – RTGS – Digital Signature – ECS in India.				
UNIT - IV ISSUES RELATING TO E- BUSINESS ENVIRONMENT				18
International Issues – Ethical Issues – Legal Issues – Trademarks and Domain Names – Copyright and Internet – Formation of an Enforceable Online Contract – Tax Issues				
UNIT - V DATA MANAGEMENT AND PRIVACY				18
Threats in Computerized system – Control mechanism – Cyber Laws and its Implementations – Cyber Issues an Online transactions.				
Total Lecture Hours				90

BOOKS FOR STUDY:

- A.Rama & A.Aruna Devi, Banking Technology Chennai, New century Book House (P) Ltd., 2010.
- C.S.Rao, S.Arunjatesan, Technology in Banking, Margham Publications, Chennai, 2011.

BOOKS FOR REFERENCES:

- FirdoTemurasp Shroff, Modern Banking Technology, New Delhi, Northern Book Centre, 2008.
- Dr.S.Upendra Rao, Information Technology — Indian Institute of Banking and Finance, Macmillionpublication, 2011.
- Vasudeva,E-Banking - Commonwealth Publication, 2013.

WEB RESOURCES:

- ❖ www.banktech.com
- ❖ www.bbalectures.com
- ❖ www.bankrate.com
- ❖ www.informaticsjournals.com

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

COURSE OUTCOMES:**K LEVEL**

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

CO1	Understand E- banking technologies	K1 to K5
CO2	Know the impact of IT on Banking Sector.	K1 to K5
CO3	Understand the technologies used in Banking activities	K1 to K5
CO4	Identify the Issues Relating to E- Business Environment	K1 to K5
CO5	Recognize the security systems in digital banking	K1 to K5

MAPPING WITH PROGRAM OUTCOMES:

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

CO / PO MAPPING:

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

LESSON PLAN:

UNIT	BANKING TECHNOLOGY	HRS	PEDAGOGY
I	Banking Technology: Introduction – Evolution –Need for Bank Computerization at Branch level/ Zonal, Head office, LANs and WANs – Core Banking.	18	Lecture, Power Point Presentation
II	Electronic Banking: Home (Corporate & Personal) Banking, Mobile Banking, Internet Banking, and Universal Banking. Electronic Payment System – ATMs – Electro Magnetic Cards - Cheque Transaction System.	18	Lecture, Power Point Presentation
III	Electronic Fund Transfer: NEFT, SEFT, Bank Wire, Fed Wire, EFTPOS – EFT System in India. Electronic Clearing System – Debit Clearing, Credit Clearing – SWIFT – RTGS – Digital Signature – ECS in India.	18	Lecture, Power Point Presentation
IV	Information Technology: Networking in Banks –Internet and E-mail – VSATs – Networking scenario in India – Impact of Information Technology on Banks – Global Developments in Banking Technology.	18	Lecture, Power Point Presentation
V	Data Management and Privacy: Threats in Computerized system – Control mechanism – Cyber Laws and its Implementations – Cyber Issues an Online transactions	18	Seminar, Assignments, & 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 – K5	2	K1 , K2	2(K3, K3)	2(K4, K4)
AI	CO2	K1 – K5	2	K1 , K2	2(K4, K4)	2(K5, K5)
CI	CO3	K1 – K5	2	K1 , K2	2(K2, K2)	2(K4, K4)
AII	CO4	K1 – K5	2	K1, K2	2(K3, K3)	2(K5, K5)
Question Pattern CIA I & II		No. of Questions to be asked	4		4	4
		No. of Questions to be answered	4		2	2
		Marks for each question	1		5	8
		Total Marks for each section	4		10	16

Distribution of Marks with K Level CIA I & CIA II

	K Level	Section A (Multiple Choice Questions)	Section B (Either / Or Choice)	Section C (Either / Or Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
	K1	2			2	3.57	7
	K2	2			2	3.57	
CIA I	K3		10		10	17.85	18
	K4		10	16	26	46.43	46
	K5			16	16	28.58	29
	Marks	4	20	32	56	100	100
	K1	2			2	3.57	7
CIA II	K2	2			2	3.57	
	K3		10		10	17.85	18
	K4		10	16	26	46.43	46
	K5			16	16	28.58	29
	Marks	4	20	32	56	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)						
S. No	COs	K - Level	Section A (MCQs)		Section B (Either / or Choice) With K - LEVEL	Section C (Either / or Choice) With K - LEVEL
			No. of Questions	K – Level		
1	CO1	K1 – K5	2	K1, K2	2 (K2, K2)	2 (K3, K3)
2	CO2	K1 – K5	2	K1, K2	2 (K3,K3)	2 (K4,K4)
3	CO3	K1 – K5	2	K1, K2	2 (K4,K4)	2 (K5,K5)
4	CO4	K1 – K5	2	K1, K2	2 (K4,K4)	2 (K5,K5)
5	CO5	K1 – K5	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	10		15	11	11
K3		20	32	52	37	37
K4		20	16	36	25	25
K5			32	32	23	23
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						

Summative Examinations - Question Paper – Format

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

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

FOURTH SEMESTER



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG AND RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2023-2024 and after

Course Name	CORPORATE AND ECONOMIC LAWS			
Course Code	23PCOCC41	L	P	C
Category	CORE	6	-	5
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To analyse current and capital account transactions and dealings in foreign currency under FEMA➤ To understand unethical competitive practices and forums for redressal of consumer disputes under Competition Act and Consumer Protection Act➤ To understand the procedure for obtaining patents and copyright under The Copyright and Patents Act➤ To evaluate offences and punishment for money laundering under Prevention of Money Laundering Act➤ To explain the registration and related procedures under Real Estate Act				
UNIT - I INTRODUCTION TO FOREIGN EXCHANGE MANAGEMENT ACT, 1999		18		
Foreign Exchange Management Act, 1999: Introduction – Definitions – Current Account transactions – Capital Account transactions – Realisation, repatriation and surrender of foreign currency – Remittance of assets – Possession and retention of foreign currency or foreign coins – Authorised person – Adjudication and Appeal.				
UNIT - II COMPETITION ACT, 2002 AND CONSUMER PROTECTION ACT, 2019		18		
Competition Act, 2002: Objective – Prohibition of Agreements, Prohibition of Abuse of Dominant Position - Regulation of combinations - Competition Commission of India: Duties, Powers and Functions of Commission - Appellate Tribunal. The Consumer Protection Act, 2019: Objects; Rights of consumers –Consumer Dispute Redressal Commissions - Consumer protection councils – Procedure for admission to complaints – Appeal against orders				
UNIT - III LAW RELATING TO INTELLECTUAL PROPERTY RIGHTS		18		
Law relating to intellectual property rights: Introduction - The Copyright Act, 1957: Works in which copyright subsist - Ownership of copyright and the rights of the owner - Assignment of copyright - Disputes with respect to assignment of copyright- Term of copyright - Registration of copyright - Infringement of copyright. The Patents Act, 1970: Inventions not patentable - Applications for patents - Publication and examination of applications - Grant of patents and rights conferred - Register of patents. Trademarks Act, 1999: Conditions for registration - Procedure for and duration of registration - Effect of registration - Collective marks.				
UNIT - IV PREVENTION OF MONEY LAUNDERING ACT, 2002		18		
Prevention of Money Laundering Act, 2002: Offence of money laundering –Punishment for money laundering –Attachment, adjudication and confiscation - Obligations of Banking Companies, Financial Institutions and Intermediaries –Summons, Search and Seizure– Appellate Tribunal.				
UNIT - V REAL ESTATE (REGULATION AND DEVELOPMENT) ACT, 2016		18		
Real Estate (Regulation and Development) Act, 2016: Introduction - Salient features of the Act - Registration of Real Estate Project – Registration of Real Estate agents – Functions and duties of promoter – Rights and duties of Allottees – Offences, penalties and adjudication – Specimen agreement for sale to be executed between the promoter and the allottee.				
Total Lecture Hours				90

BOOKS FOR STUDY:

- Munish Bandari (2022), A Textbook on Corporate and Economic Laws, 33rd Edition, Bestword Publications, New Delhi
- Amit Vohra and Rachit Dhingra (2022), Economic, Business and Commercial Laws, 18th Edition, Bharat Book House, Siliguri
- Pankaj Garg (2021), Taxmann's Corporate and Economic Laws, 7th Edition, Taxmann Publications, New Delhi

BOOKS FOR REFERENCES:

- Sekar G and Saravana Prasath B (2022), Students' Handbook on Corporate and Economic Law, Commercial Law Publishers (India) Pvt.Ltd., New Delhi
- Taxmann (2021), FEMA & FDI Ready Reckoner, 15th Edition, Taxmann Publications, New Delhi
- Ahuja V.K. and Archa Vashishtha (2020), Intellectual Property Rights (contemporary Developments), Thomson Reuters, Toronto, (CAN)

WEB RESOURCES:

- ❖ <https://resource.cdn.icai.org/67333bos54154-m3cp1.pdf>
- ❖ <https://resource.cdn.icai.org/67335bos54154-m3cp3.pdf>
- ❖ <https://resource.cdn.icai.org/68523bos54855-cp1.pdf>
- ❖ <https://resource.cdn.icai.org/68524bos54855-cp2.pdf>

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

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

COURSE OUTCOMES:**K LEVEL**

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

CO1	Recall important provisions of FEMA	K1 to K5
CO2	Examine the provisions of the Competition Act, 2002 and Consumer Protection Act to govern commercial competition and protect a consumer	K1 to K5
CO3	Summarise the process relating to obtaining copyrights and patents.	K1 to K5
CO4	Examine the provisions of Money Laundering Act	K1 to K5
CO5	Analyse the provisions relating to regulation of real estate	K1 to K5

MAPPING WITH PROGRAM OUTCOMES:

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

CO / PO MAPPING:

COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	2	3		
CO 2	2	2	3		
CO 3	2	2	3		
CO 4	3	2	3		
CO 5	3	2	3		
WEITAGE	13	10	15		
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTION TO POS	2.6	2.0	3.0		

LESSON PLAN:

UNIT	CORPORATE AND ECONOMIC LAWS	HRS	PEDAGOGY
I	Introduction to Foreign Exchange Management Act, 1999	18	Lecture, Power Point Presentation
II	Competition Act, 2002 and Consumer Protection Act, 2019	18	Lecture,
III	Law relating to intellectual property rights	18	Power Point Presentation
IV	Prevention of Money Laundering Act, 2002	18	Lecture,
V	Real Estate (Regulation and Development) Act, 2016	18	Power Point Presentation

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

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

Distribution of Marks with K Level CIA I & CIA II

	K Level	Section A (Multiple Choice Questions)	Section B (Either / Or Choice)	Section C (Either / Or Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
	K1	2			2	3.57	7
	K2	2			2	3.57	
CIA I	K3		10		10	17.85	18
	K4		10	16	26	46.43	46
	K5			16	16	28.58	29
	Marks	4	20	32	56	100	100
	K1	2			2	3.57	25
CIA II	K2	2	10		2	21.43	
	K3		10		10	17.85	18
	K4			16	26	28.57	29
	K5			16	16	28.58	29
	Marks	4	20	32	56	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

Distribution of Marks with K Level						
K Level	Section A (Multiple Choice Questions)	Section B (Either or Choice)	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5			5	3.57	4
K2	5	10		15	10.71	11
K3		10	32	42	30.00	30
K4		30	16	46	32.86	33
K5			32	32	22.86	23
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						

Summative Examinations - Question Paper – Format

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

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



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG AND RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2023-2024 and after

Course Name	HUMAN RESOURCE ANALYTICS			
Course Code	23PCOCC42	L	P	C
Category	CORE	6	-	5
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To understand the concept and framework of human resource analytics➤ To evaluate the process of human resource analytics and the relevant research tools➤ To illustrate the evolution, types and design of HR metrics➤ To deal with data collection and transformation➤ To adopt tools and techniques for predictive modelling				
UNIT - I INTRODUCTION TO HUMAN RESOURCE ANALYTICS				18
Human Resource Analytics: Introduction –Concept – Evolution - Importance – Benefits – Challenges - Types of HR Analytics – HR Analytics Framework and Models.				
UNIT - II BUSINESS PROCESS AND HR ANALYTICS				18
Business Process and HR Analytics: Introduction – Data Driven Decision Making in HR - Data Issues – Data Validity – Data Reliability - HR Research tools and techniques –Statistics and Statistics Modelling for HR Research.				
UNIT - III INTRODUCTION TO HR METRICS				18
HR Metrics: Introduction - Historical Evolution of HR metrics- Importance – Types of HR Metrics – Types of data - HR Metrics Design Principles — HR Scorecard – HR Dashboards.				
UNIT - IV HR ANALYTICS AND DATA				18
HR Analytics and Data: Introduction – HR Data Collection – Data quality – Big data for Human Resources – Process of data collection for HR Analytics – Transforming data into HR information – HR Reporting – Data Visualization – Root cause analysis.				
UNIT - V HR ANALYTICS AND PREDICTIVE MODELLING				18
HR Analytics and Predictive Modelling: Introduction – HR Predictive Modelling – Different phases – Predictive analytic tools and techniques – Information for Predictive analysis - Software solutions - Predictive Analytic Models for Quantitative Data - Steps involved in predictive analytics.				
Total Lecture Hours				90

BOOKS FOR STUDY:

- Nishant Uppal (2020), Human Resource Analytics Strategic Decision Making, 1st Edition, Pearson Education Pvt. Ltd., Chennai
- Sarojkumar and Vikrant Verma (2022), HR analytics, Thakur Publication Pvt. Ltd, Lucknow.
- Dipak Kumar Bhattacharyya (2017), HR analytics: understanding theories and applications, 1st Edition, Sage Publications India Private Limited, New Delhi

BOOKS FOR REFERENCES:

- Ramesh Soundararajan and Kuldeep Singh (2019), Winning on HR analytics, Sage publishing, New Delhi
- Anshul Saxena (2021), HR analytics: quantifying the intangible, 1st Edition, Blue Rose publishers, New Delhi
- Michael J. Walsh (2021), “HR analytics essentials you always wanted to know”, 7th Edition, Vibrant publishers, Mumbai.

WEB RESOURCES:

- ❖ <https://hbr.org/webinar/2017/06/leveraging-hr-analytics-in-strategic-decisions>
- ❖ <https://www.mbaknol.com/human-resource-management/human-resource-metrics/>
- ❖ <https://www.managementstudyguide.com/hr-metrics-and-workforce-analysis.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	Examine the concept of human resource analytics	K1 to K5
CO2	Apply the HR tools and techniques in decision making	K1 to K5
CO3	Examine the different types of HR metrics and their relative merits	K1 to K5
CO4	Make use of HR data in report preparation	K1 to K5
CO5	Build models for predictive analysis	K1 to K5

MAPPING WITH PROGRAM OUTCOMES:

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

CO / PO MAPPING:

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

LESSON PLAN:

UNIT	HUMAN RESOURCE ANALYTICS	HRS	PEDAGOGY
I	Introduction to Human Resource Analytics	18	Lecture, Power Point Presentation
II	Business Process and HR Analytics	18	Lecture, Power Point Presentation
III	Introduction to HR Metrics	18	Lecture, Power Point Presentation
IV	HR Analytics and Data	18	Lecture, Power Point Presentation
V	HR Analytics and Predictive Modelling	18	Seminar, Assignments, & 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 – K5	2	K1 , K2	2(K3, K3)	2(K4, K4)
AI	CO2	K1 – K5	2	K1 , K2	2(K4, K4)	2(K5, K5)
CI	CO3	K1 – K5	2	K1 , K2	2(K2, K2)	2(K4, K4)
AII	CO4	K1 – K5	2	K1, K2	2(K3, K3)	2(K5, K5)
Question Pattern CIA I & II		No. of Questions to be asked	4		4	4
		No. of Questions to be answered	4		2	2
		Marks for each question	1		5	8
		Total Marks for each section	4		10	16

Distribution of Marks with K Level CIA I & CIA II

	K Level	Section A (Multiple Choice Questions)	Section B (Either / Or Choice)	Section C (Either / Or Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
	K1	2			2	3.57	7
	K2	2			2	3.57	
CIA I	K3		10		10	17.85	18
	K4		10	16	26	46.43	46
	K5			16	16	28.58	29
	Marks	4	20	32	56	100	100
	K1	2			2	3.57	7
CIA II	K2	2			2	3.57	
	K3		10		10	17.85	18
	K4		10	16	26	46.43	46
	K5			16	16	28.58	29
	Marks	4	20	32	56	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Summative Examination – Blue Print Articulation Mapping – K Level with Course Outcomes (COs)						
S. No	COs	K - Level	Section A (MCQs)		Section B (Either / or Choice) With K - LEVEL	Section C (Either / or Choice) With K - LEVEL
			No. of Questions	K – Level		
1	CO1	K1 – K5	2	K1, K2	2 (K2, K2)	2 (K3, K3)
2	CO2	K1 – K5	2	K1, K2	2 (K3,K3)	2 (K4,K4)
3	CO3	K1 – K5	2	K1, K2	2 (K4,K4)	2 (K5,K5)
4	CO4	K1 – K5	2	K1, K2	2 (K4,K4)	2 (K5,K5)
5	CO5	K1 – K5	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	10		15	11	11
K3		20	32	52	37	37
K4		20	16	36	25	25
K5			32	32	23	23
Marks	10	50	80	140	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						

Summative Examinations - Question Paper – Format

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

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



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG AND RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2023-2024 and after

Course Name	INTERNATIONAL BUSINESS			
Course Code	23PCOCC43	L	P	C
Category	CORE	6	-	4
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To understand the concepts of International Business and International Business Environment➤ To analyse the different theories of International Business.➤ To understand the legal procedures involved in International Business.➤ To evaluate the different types of economic integrations.➤ To analyse the operations of MNCs through real case assessment.				
UNIT - I Introduction to International business				18
International Business -Meaning, Nature, Scope and Importance- Stages of internationalization of Business- Methods of entry into foreign markets: Licensing- Franchising- Joint Ventures-Strategic Alliances- Subsidiaries and Acquisitions -Framework for analyzing international business environment- Domestic, Foreign and Global Environment-Recent Developments in International Business.				
UNIT - II Theoretical Foundations of International business				18
Theoretical Foundations of International Business: Theory of Mercantilism- Theory of Absolute and Comparative Cost Advantage-Haberler's Theory of Opportunity Cost- Heckscher- Ohlin Theory Market Imperfections Approach-Product Life Cycle Approach - Transaction Cost Approach-Dunning's Eclectic Theory of International Production				
UNIT - III Legal framework of International Business				18
Legal framework of International Business: Nature and complexities: Code and common laws and their implications to Business-International Business contract- Legal provisions, Payment terms.				
UNIT - IV Multi-Lateral Agreements and Institutions				18
Multi-Lateral Agreements and Institutions: Economic Integration – Forms: Free Trade Area, Customs Union, Common Market and Economic Union-Regional Blocks: Developed and Developing Countries-NAFTA- EU-SAARC, ASEAN-BRICS- OPEC-Promotional role played by IMF-World Bank and its affiliates- IFC, MIGA and ICSID – ADB-Regulatory role played by WTO andUNCTAD.				
UNIT - V Multinational Companies (MNCs) and Host Countries				18
Multinational Companies (MNCs) and Host Countries: MNCs – Nature and characteristics. Decision Making-Intra Firm Trade and Transfer Pricing – Technology Transfer- Employment and labour relations- Management Practices- Host Country Government Policies-International Business and Developing countries: Motives of MNC operations in Developing Countries (Discuss case studies)-Challenges posed by MNCs.				
Total Lecture Hours				90

BOOKS FOR STUDY:

- Charles W.L. Hill, International Business: Competing in the Global Market Place, Mc Graw Hill, New York
- Charles W. L. Hill, Chow How Wee & Krishna Udayasankar, International Business: An Asian Perspective- Mc Graw Hill, New York
- Rakesh Mohan Joshi (2009), International Business, Oxford University Press

BOOKS FOR REFERENCES:

- Donald Ball, Michael Geringer, Michael Minor & Jeanne McNett, International Business: The Challenge of Global Competition, Mc Graw Hill Education, New York
- Alan M Rugman & Simon Collinson, International Business: Pearson Education, Singapore

WEB RESOURCES:

- ❖ <https://www.icsi.edu/media/webmodules/publications/9.5%20International%20Business.pdf>
- ❖ https://ebooks.lpude.in/commerce/mcom/term_3/DCOM501_INTERNATIONAL_BUSINESS.pdf
- ❖ <https://www.shobhituniversity.ac.in/pdf/econtent/International-Business-Unit-1-Dr-Neha-Yajurvedi.pdf>

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

COURSE OUTCOMES:**K LEVEL**

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

CO1	Recall the concepts of International Business and International Business Environment	K1 to K5
CO2	Analyze different theories of International Business	K1 to K5
CO3	Explain the legal procedures involved in International business	K1 to K5
CO4	Explain the different types of economic integrations.	K1 to K5
CO5	Identify the operations of MNCs through real case assessment	K1 to K5

MAPPING WITH PROGRAM OUTCOMES:

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

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

COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	3	1	2		
CO 2	2	2	1		
CO 3	3	3	3		
CO 4	2	2	2		
CO 5	1	2	1		
WEITAGE	11	10	9		
WEIGHTED PERCENTAGE OF COURSE CONTRIBUTIO N TO POS	2.2	2.0	1.8		

LESSON PLAN:

UNIT	INTERNATIONAL BUSINESS	HRS	PEDAGOGY
I	Introduction to International business	18	Chalk & Talk, PPT, Video Lectures
II	Theoretical Foundations of International business	18	Chalk & Talk, PPT, Video Lectures
III	Legal framework of International Business	18	Chalk & Talk, PPT, Video Lectures
IV	Multi-Lateral Agreements and Institutions	18	Chalk & Talk, PPT, Video Lectures
V	Multinational Companies (MNCs) and Host Countries	18	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(K3, K3)	2(K5, K5)
AI	CO2	K1 – K4	2	K1, K2	2 (K5, K5)	2 (K4, K4)
CI	CO3	K1 – K4	2	K1, K2	2 (K2, K2)	2 (K5, K5)
AII	CO4	K1 – K4	2	K1, K2	2(K4, K4)	2(K3, K3)
Question Pattern CIA I & II		No. of Questions to be asked	4		4	4
		No. of Questions to be answered	4		2	2
		Marks for each question	1		5	8
		Total Marks for each section	4		10	16

Distribution of Marks with K Level CIA I & CIA II

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

Summative Examinations - Question Paper – Format

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

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

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



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG AND RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2023-2024 and after

Course Name	PROJECT WITH VIVA			
Course Code	23PCOPRJ1	L	P	C
Category	CORE	6	-	3

COURSE OBJECTIVES:

- Develop the ability of the students to prepare a project.
- Give the practical exposure in the field of commerce and business.
- Skill Development & Able to take business decisions by taking research
- Develops skills for Entrepreneurship.
- Develop the ability to analyze and to prepare report

REGULATIONS FOR THE PROJECT REPORT:

- ❖ The topic of the project may be based on research articles from commerce journals or any topic not covered in the M.Com syllabus.
- ❖ Internal examinations are the respective supervisors.
- ❖ Viva Voce examination to be evaluated by the external examiner.
- ❖ The report of the project must be in the prescribed form. It should be typed neatly in MS Word. The font size of the letter should be 12 point with double space.
- ❖ The format of the project report should have the following components.
 - First page should contain:
 - Title of the project report
 - Name of the candidate.
 - Register number
 - Name of the Supervisor.
 - Address of the institution.
 - Month & Year of submission.
 - Contents.
 - Declaration by Candidate.
 - Certificate by Supervisor
 - Acknowledgement
 - List of tables
 - List of figures
 - Chapters (not exceeding five)
- ❖ The number of pages in the project may be 50 to 80.
- ❖ Two copies of the project report with binding should be submitted.

Course Description

The Project is conducted by the following Course Pattern.

Total Lecture Hours

90

Internal	
Presentation Submission	40
External	
Project Report Viva Voce	60

Total	100

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 the ability of the students to prepare a project.									K1 to K5	
CO2	Give the practical exposure in the field of commerce and business.									K1 to K5	
CO3	Skill Development & Able to take business decisions by taking research									K1 to K5	
CO4	Develops skills for Entrepreneurship									K1 to K5	
CO5	Develop the ability to analyze and to prepare report									K1 to K5	
MAPPING WITH PROGRAM OUTCOMES:											
CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	
CO1	3	2	2	3	2	2					
CO2	3	3	3	3	3	3					
CO3	3	3	3	3	3	3					
CO4	2	3	3	2	3	3					
CO5	2	2	2	2	2	2					
S -STRONG				M - MEDIUM				L - LOW			

Distribution of Marks with COs &K Level for Correction of CIA					
	COs	K - Level	Distribution of the work of the experiment	K - Level	MARKS
CIA	CO1	K1 to K5	Preliminary Research Problem - Introduction	K1	4.0
	CO2	K1 to K5	Literature Survey	K2	5.0
	CO3	K1 to K5	Understanding and Observation of the Data	K3	8.0
	CO4	K1 to K5	Results and Discussion	K4	4.0
	CO5	K1 to K5	Interpretation of result and Conclusion	K5	4.0
	Total Marks				25

Distribution of Marks with K Level CIA					
	K Level	Distribution of the work of the experiment	Total Marks	% of (Marks without choice)	Consolidate of %
CIA	K1	Preliminary Research Problem - Introduction	4	16.0	-
	K2	Literature Survey	5	20.0	
	K3	Understanding and Observation of the Data	8	32.0	36.0
	K4	Results and Discussion	4	16.0	68.0
	K5	Interpretation of result and Conclusion	4	16.0	84.0
	Marks			25	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

K5 – Evaluating, interpreting and concluding the results with accurate measurements.

Distribution of Marks with COs &K Level for Correction of the Summative Exam				
COs	K - Level	Distribution of the work of the experiment	K - Level	MARKS
CO1	K1 to K5	Preliminary Research Problem - Introduction	K1	10
CO2	K1 to K5	Literature Survey and scope of the problem	K2	10
CO3	K1 to K5	Understanding and Observation of the Data	K3	20
CO4	K1 to K5	Results and Discussion	K4	15
CO5	K1 to K5	Viva Voce	K5	20
Total Marks				75

Distribution of Marks with K Level				
K Level	Parameters for K-Level	Total Marks	% of (Marks without choice)	Consolidated %
K1	Preliminary Research Problem - Introduction	10	13.33	13.3
K2	Literature Survey	10	13.33	13.3
K3	Understanding and Observation of the Data	20	26.67	26.7
K4	Results and Discussion	15	20.0	20
K5	Viva Voce	20	26.67	26.7
Marks		75	100	100



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG AND RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2023-2024 and after

Course Name	ORGANISATIONAL BEHAVIOUR			
Course Code	23PCOEC41	L	P	C
Category	ELECTIVE	4	-	3
COURSE OBJECTIVES:				
<ul style="list-style-type: none"> ➤ To understand the various aspects of human behavior at work. ➤ To understand the role of motivation and job satisfaction in organizational commitment ➤ To analyse different forms of organisational structure and contemporary communication tools. ➤ To analyse the importance of Transactional analyse is in facilitating negotiations and conflict management. ➤ To gain knowledge on recent trends in organisational change and development 				
UNIT - I Introduction to Organizational Behaviour and Learning				12
Introduction to Organizational Behaviour – OB Models - Challenges facing management –Personality – Perception- Attitudes – Values. Organisational Learning: Meaning, Theories(Chris Argyris and Donald Schon: Espoused theory, Theory-in-use, Three levels of learning) Introduction to learning organization.				
UNIT - II Motivation and Job Satisfaction				12
Motivation Theories – Content theories (Maslow, Herzberg, ERG), Process Theories (Vroom,Porterand Lawler)– Job Satisfaction-Organisational commitment.				
UNIT - III Organisational structure and Communication				12
Organisational structure- Factors, Forms. Importance of virtual organisations -Organisational communication - Importance, Forms, Functions. Organisational climate and culture. Business communication :Harnessing Business Emails and Corporate Communication tools.				
UNIT - IV Transactional Analysis and Organizational Conflicts				12
Transactional analysis: Meaning, Benefits, Levels of self-awareness, Analysis of transactions. Organizational Conflicts – Process, Levels, Conflict management. Negotiation – Types and Process -Introduction to Workplace Spirituality				
UNIT - V Contemporary practices in Organisational Change and Development				12
International Organisational Behaviour Practices - Organizational Change and Change Management. Organisational Development–Meaning, Models and Interventions.				
Total Lecture Hours				60

BOOKS FOR STUDY:

- Aswathappa, (2021) “Organizational Behaviour (Text, Cases and Games)”, 7th Edition, Himalaya Publication, Mumbai.
- Subba Rao, (2021) “Organizational Behaviour”, 6th Edition, Himalaya Publication, Mumbai.
- S.S.Khanka, (2021) “Organizational Behaviour(Text and Cases)”, 4th Edition, S. Chand, Noida (UP).
- L.M.Prasad, (2016) “Organizational Behaviour”, 6th Edition, Sultan Chand, New Delhi.

BOOKS FOR REFERENCES:

- Kavitha Singh, (2022) “Organizational Behaviour(Text and Cases)”, 3rd Edition, Sulthan.Chand, New Delhi.
- Fred Luthans, (2017) “Organizational Behaviour”, 12th Edition, McGraw Hill International Edition, New York (USA).
- Stephen P. Robbins, Timothy A. Judge, Eharika Vohra, (2018) “Organizational Behavior”, 18th Edition, Pearson Education, London.
- Mishra M. N. (2001), “Organizational Behaviour”, 1st Edition, S. Chand, Noida (UP).

WEB RESOURCES:

- ❖ <http://www.nwlink.com/~donclark/leader/leadob.html>
- ❖ https://www.tankonyvtar.hu/hu/tartalom/tamop412A/20110023_Psychology/030300.scorl
- ❖ <https://www.workvivo.com/blog/corporate-communication/>
- ❖ <https://www.mbaknol.com/management-concepts/concept-of-workplacespirituality/>
- ❖ <http://www.essentialtoolsseries.com/SpringboardWebApp/userfiles/estools/file/Chapter%202.pdf>

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

COURSE OUTCOMES:**K LEVEL**

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

CO1	Identify the effect of OB models and organizational learning on human behaviour	K1 to K5
CO2	Assess the oriesof motivation and their impact on job satisfaction.	K1 to K5
CO3	Examine effective communication tools for better organisational climate.	K1 to K5
CO4	Analyse interpersonal transactions at workplace.	K1 to K5
CO5	Analyse the various OB models for change management and development in the organization.	K1 to K5

MAPPING WITH PROGRAM OUTCOMES:

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

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

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

LESSON PLAN:

UNIT	ORGANISATIONAL BEHAVIOUR	HRS	PEDAGOGY
I	Introduction to Organizational Behaviour and Learning	12	Chalk & Talk, PPT, Video Lecture
II	Motivation and Job Satisfaction	12	Chalk & Talk, PPT, Video Lecture
III	Organisational structure and Communication	12	Chalk & Talk, PPT, Video Lecture
IV	Transactional Analysis and Organizational Conflicts	12	Chalk & Talk, PPT, Video Lecture
V	Contemporary practices in Organisational Change and Development	12	Chalk & Talk, PPT, Video 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(K5, K5)
AI	CO2	K1 – K4	2	K1, K2	2 (K4, K4)	2 (K4, K4)
CI	CO3	K1 – K4	2	K1, K2	2 (K2, K2)	2 (K5, K5)
AII	CO4	K1 – K4	2	K1, K2	2(K4, K4)	2(K3, K3)
Question Pattern CIA I & II		No. of Questions to be asked	4		4	4
		No. of Questions to be answered	4		2	2
		Marks for each question	1		5	8
		Total Marks for each section	4		10	16

Distribution of Marks with K Level CIA I & CIA II

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

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

Distribution of Marks with K Level						
K Level	Section A (Multiple Choice Questions)	Section B (Either or Choice)	Section C (Either/ or Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5			5	3.47	3
K2	5	10		15	10.42	10
K3		20	16	52	36.11	36
K4		10	32	26	18.06	18
K5		10	32	46	31.94	32
Marks	10	50	80	144	100	100
NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.						

Summative Examinations - Question Paper – Format

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

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

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



MANNAR THIRUMALAI NAICKER COLLEGE (AUTONOMOUS)

PG AND RESEARCH DEPARTMENT OF COMMERCE

For those who joined in 2023-2024 and after

Course Name	FIN TECH			
Course Code	23PCOSC41	L	P	C
Category	SKILL DEVELOPMENT	2	-	2
COURSE OBJECTIVES:				
<ul style="list-style-type: none">➤ To familiarise students with financial technology➤ To provide learners with an understanding of cryptocurrency and block chaintechnology.➤ To teach students about the Mobile Payment System➤ To provide students with in-depth understanding of the numerous regulatory formsused by the government.➤ To understand the role of chat bot advisors in making investment decisions				
UNIT - I INTRODUCTION				6
Introduction to The Progress of Technology in Financial Markets; FinTech for Startups, Investors, and Consumers; FinTech and Financial Services Transformation; FinTech Domains; Investments in Financial Technology; FinTech Technologies.				
UNIT - II FINTECH BUSINESS APPLICATIONS				6
Lending, and Finance; FinTech and the Digital Lending Landscape - Rise of Alternatives Finance, Future of SME Lending; Funding Ecosystem; Crowdfunding and Business Financing; Payments and Retail Transactions; Financial Services Digitization (Retail Banking& Corporate Banking).				
UNIT - III DIGITAL PAYMENTS				6
Cryptocurrencies, and Blockchain; Cashless Society; Developing Countries and DFS: The Story of Mobile Money RTGS networks; Cryptocurrency and Blockchain - An understanding of Blockchain technology, its potential, and applications - an outline of cryptocurrency currency, Legal and Regulatory Implications of Cryptocurrencies.				
UNIT - IV FINTECH IN INDIA				6
Possibilities and challenges in FinTech in India FinTech's Contribution in Financial Inclusion and Financial Integration Government Regulations and FinTech; FinTech Developments' Implications for Banks and Bank Regulation; The Social Implications of FinTech Transformation. Airtel Banks, ATOM, BHIM, Bill Desk, Pay U, Zeta, and PhonePe areexamples of case studies.				
UNIT - V APPLICATIONS OF ANALYTICS				6
Artificial Intelligence, and Machine Learning in Accounting and Finance Understanding the technology that enables FinTech and what a FinTech application is; AI's Future in Robo- Advice RPA (Overview of Robotic Process Automation) Privacy management issues in the financial services industry; Financial Services Data Analytics An Overview of Data SecurityCybersecurity - An overview of the standards and best practices in the cybersecuritybusiness.				
Total Lecture Hours				30

BOOKS FOR STUDY:

- Akkizidis, I., & Stagars, M. 2015. Marketplace Lending, Financial Analysis, and the Future of Credit. New Jersey: Wiley.
- Chishti, S., & Barberis, J. 2016. The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries. New Jersey: Wiley.
- Chishti, S., Craddock, T., Courtneidge, R., & Zachariadis, M. 2020. The PayTech Book. New Jersey: Wiley.
- Diamandis, P. H., & Kotler, S. 2020. The Future Is Faster Than You Think: How Converging Technologies Are Disrupting Business, Industries, and Our Lives. New York: Simon & Schuster.

BOOKS FOR REFERENCES:

- Hill, J. 2018. FinTech and the Remaking of Financial Institutions. London: Academic Press, Elsevier.
- Susanne Chishti 2016 Financial Technology Handbook for Investors, Entrepreneurs and Visionaries Wiley, USA
- Roy Freedman 2006 Introduction to Financial Technology Elsevier USA
- David L Shrier Alex Pentland 2022 Global Fintech Financial Innovation in the connected world Massachusetts Institute of Technology USA

WEB RESOURCES:

- ❖ <https://hbr.org/webinar/2017/06/leveraging-hr-analytics-in-strategic-decisions>
- ❖ <https://guides.loc.gov/fintech/related-books>
- ❖ <https://www.udemy.com/course/fintech-the-complete-guide-to-financial-technologies/?couponCode=NVDPRODIN35>
- ❖ <https://www.anujjindal.in/wp-content/uploads/2022/09/FintTech-.pdf>

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

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

COURSE OUTCOMES:		K LEVEL
After studying this course, the students will be able to:		
CO1	Identify the different business models under Fin Tech Industry	K1 to K5
CO2	Analyse the functioning of Crowd Funding, Cryptocurrency, AI, Big Data, Robotic Process Automation, Block Chain;	K1 to K5
CO3	Explain the impact of mobile banking payment systems in achieving a cashless economy.	K1 to K5
CO4	Evaluate the progress of India's FinTech ecosystem and the implications of different regulatory measures imposed by the government in this respect.	K1 to K5
CO5	Enable a better understanding of chatbot advisors in investing	K1 to K5

MAPPING WITH PROGRAM OUTCOMES:

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

S - STRONG

M - MEDIUM

L - LOW

CO / PO MAPPING:

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

LESSON PLAN:

UNIT	FIN TECH	HRS	PEDAGOGY
I	<p>Introduction</p> <ul style="list-style-type: none"> Identify a FinTech startup, analyse, and present a report on its business model 	6	Lecture, Power Point Presentation
II	<p>FinTech Business Applications,</p> <ul style="list-style-type: none"> Analyze and report on the operation of online crowd funding platforms in India. Determine a FinTech that is participating in the SME business of lending and analyze how they are contributing to the restructuring of the SME lending landscape 	6	Lecture, Power Point Presentation
III	<p>Digital Payments</p> <ul style="list-style-type: none"> Evaluate and report on the significance of the Digital India Project in developing a cashless society, as well as its achievements. Prepare a case study on the development of FinTech in India and China during the previous five years. Participate in a simulation activity in class wherein learners are divided into groups. Each group has to present itself as a FinTech dealing 	6	Lecture, Power Point Presentation
IV	<p>FinTech in India</p> <ul style="list-style-type: none"> Robo-Advisory investing services and a business strategy are presented. Analyse and interpret a case study on Robo-Advisor at century 	6	Lecture, Power Point Presentation
V	<p>Applications of Analytics</p> <ul style="list-style-type: none"> Make a report about the rise in mobile banking payments. An increase in FinTech transactions among Indian startups An increase in FinTech transactions among Indian startups. 	6	Seminar, Assignments, & 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 – K5	2	K1 , K2	2(K3, K3)	2(K4, K4)
AI	CO2	K1 – K5	2	K1 , K2	2(K4, K4)	2(K5, K5)
CI	CO3	K1 – K5	2	K1 , K2	2(K2, K2)	2(K4, K4)
AII	CO4	K1 – K5	2	K1, K2	2(K3, K3)	2(K5, K5)
Question Pattern CIA I & II		No. of Questions to be asked	4		4	4
		No. of Questions to be answered	4		2	2
		Marks for each question	1		5	8
		Total Marks for each section	4		10	16

Distribution of Marks with K Level CIA I & CIA II

	K Level	Section A (Multiple Choice Questions)	Section B (Either / Or Choice)	Section C (Either / Or Choice)	Total Marks	% of (Marks without choice)	Consolidate of %
	K1	2			2	3.57	7
	K2	2			2	3.57	
CIA I	K3		10		10	17.85	18
	K4		10	16	26	46.43	46
	K5			16	16	28.58	29
	Marks	4	20	32	56	100	100
	K1	2			2	3.57	7
CIA II	K2	2			2	3.57	
	K3		10		10	17.85	18
	K4		10	16	26	46.43	46
	K5			16	16	28.58	29
	Marks	4	20	32	56	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

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

Summative Examinations - Question Paper – Format

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

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