



**THE MADURA COLLEGE (Autonomous), MADURAI – 625 011**  
(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY)  
RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH “A” GRADE BY NAAC

**PROGRAMME: B.Com.,/B & I / Capital Markets**

**COURSE CODE : 17U1KLA1/  
17U1ILA1**

**COURSE TITLE : Business Communication**

**QN.NO : 7801**

**TIME : 3 Hours**

**MAX.MARKS :75**

### **Unit I Introduction to Communication**

Meaning - Definition- Characteristics – Process - Essentials of Effective Communication- Forms of Communication- Verbal and Non-Verbal - Types - Formal and Informal - Media of Communication- Written – Oral - Visual - Audio Visual- Computer based Communication - Barriers and remedies.

### **Unit II Written Communication**

Meaning - Business Letters- Essentials of a good Business Letter- Layout - Trade Letters – Enquiries & Offers – Quotations – Orders- Circular Letters- Sales Letters- E-mail Etiquettes.

### **Unit III Oral Communication**

Oral and other forms of Communication – Speeches- Group Communication- Presentations- Listening – Dialogue skills.

### **Unit IV Drafting of a resume**

Application for a situation – Structure - Preparation of Curriculum vitae – Drafting an application for different positions.

### **Unit V Report Writing**

Meaning- Types of Business Reports- Structure of a Report- Stock exchange reports and Sales reports.

### **Text Book**

1. Urmila Rai & S.M Rai, “*Business Communication*”, Second Edition, 2015, Himalaya Publishing House, Mumbai.

### **Reference Books**

1. Rajendra Pal & J.S. Korlahalli, “*Essentials of Business Communication*”, Thirteenth Edition, 2013, Sultan Chand & Sons, New Delhi.
2. M.S. Ramesh, C.C. Pattanshetti “*Business Communication*”, Twenty Eight Edition, 2015, R. Chand & Co, New Delhi.
3. R.S.N. Pillai & Bagavathi, “*Modern Commercial Correspondence*”, 2007, S.Chand & Company Ltd, New Delhi.
4. Herta A Murphy, Herbert W Hildebrandt & Jane P. Thomas, Seventh Edition, 2010, “*Effective Business Communication*”, MCGraw Hill Education Private Limited, New Delhi.
5. Sanjay Kumar & Pushp Lata, 2012, “*Communication Skills*”, Oxford University Press.

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**PROGRAMME: B.Com.,/B & I / Capital Markets**

**COURSE CODE : 17U1KMC1/  
17U1IMC1**

**COURSE TITLE : Financial Accounting - I**

**QN.NO : 7802**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Unit I Introduction to Financial Accounting**

Definition – Accounting Principles, Concepts and Conventions – Rules – Accounting Equation – Double Entry System - Advantages of Double entry system- Basic knowledge of Accounting Standards and Ind AS.

**Unit II Subsidiary Books**

Bank Reconciliation Statement – Trial Balance – Rectification of errors – Suspense Account – Effect of errors on profit.

**Unit III Final Accounts**

Preparation of Manufacturing, Trading and Profit and Loss Account and Balance Sheet – Adjustment Entries – Closing entries.

**Unit IV Depreciation**

Meaning – Causes – Fixed installment method, Written down value method, Change in the providing depreciation with Prospective and Retrospective Effect, Annuity method, Sinking fund method, Insurance policy method –Application of depreciation as per Companies Act (useful life method) and Income-Tax Act.

**Unit V Accounting for Insurance Claims and Average Due Date**

Accounting for Insurance claims- Loss of Stock – Loss of Profit (Simple Problems Only). Average Due Date and Account Current.

The Questions should be asked in the ratio of 80% Problems and 20 % for theory

**Text Book**

1. S.P. Jain & K.L. Narang, “*Advanced Accountancy*” Vol-I, Nineteenth Edition, 2015, Kalyani Publishers, Mumbai.

**Reference Books**

1. R.L. Gupta & M. Radhaswamy, “*Advanced Accountancy*” Vol-I, 2015, Sultan Chand & Sons, New Delhi.
2. M.A. Arulanandam & K.S. Raman, “*Advanced Accountancy*” Vol-I, Sixth Edition, 2015, Himalaya Publishing House, Mumbai.
3. S. N. Maheshwari & Suneel K Maheshwari, “*Financial Accounting*”, Fifth Edition, 2012, Vikas Publishing House.
4. R.S.N. Pillai, Bagavathi & S. Uma, “*Fundamentals of Advanced Accountancy*”, Third Edition, 2015, S. Chand, New Delhi.
5. SP. Iyengar, “*Advanced Accountancy*” Vol-I, Fourth Edition, 2004. Sultan Chand & Sons, New Delhi.



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**PROGRAMME: B.Com.,/B & I / Capital Markets**

**COURSE CODE : 17U1KSM1/  
17U1ISM1**

**COURSE TITLE : Accounting Software**

**QN.NO : 7805**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Unit I Introduction to Accounting through Computers**

Tally- Features of Tally– Tally and Accounting – Tally and Financial Management – Tally and Inventory/stock Management – Security Features of Tally – VAT and Tally – Service Tax and Tally – TDS and Tally – Benefits of Tally (Controlling Costs) – Benefits of Tally (Enhancement of Productivity)- Features & Configuration: General features- Accounting Features – Inventory Features.

**Unit II Creation of Company**

Directory/Name/Mailing Name/Address/State/Pin code/E-mail Address- Using security control- Groups – Sub-group – Reserved Account groups- Display of groups – Primary groups- Capital & revenue nature- Alteration of Groups- Deletion of Groups- Creation of ledgers- Process of creation of ledger.

**Unit III Display of Predefined Vouchers**

Creation and alteration of vouchers - Types of voucher- Voucher Numbers- Day – Date- Alteration of voucher- Cancellation of voucher- Deletion of voucher- Creation and alteration of New voucher types- Examples for recording transactions. Final accounts and Tally – Trial balance-Profit and loss account- Balance sheet at the gateway of Tally- Method of showing Balance sheet- Import and Export of data through Excel.

**Unit IV Bank Reconciliation Statement**

Meaning – Drawbacks - Voucher-wise reconciliation –Process of Bank reconciliation. Inventory – Introduction – Buying and Selling Activity of a Trader – Stock Journal – Non-Inventory Vouchers – Inventory Masters – Stock Groups and Stock Items Creation, Alteration and Deletion of category and Items.

**Unit V Interest Calculations**

Interest Calculations- Simple Interest – Compound interest. Backup and Restore.

**Text Book**

1. S.Palanivel, “*Tally- Accounting Software*”, Margham Publications, Chennai

**Reference Books**

1. Nellai Kannan C, “*Tally*”, 2004, Nels Publications.
2. Shraddha Singh & Navneet Mehra, “*Tally.ERP 9- Power of Simplicity*”, 2014, ITC Publication.
3. Asok K Nadhani, “*Mastering Tally.ERP 9*”, 2012, BPB Publications.
4. “*Accounting Package*”, ICAI New Delhi Publications.
5. “*Tally9*”, Tally Solutions Ltd. Bangalore.



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**PROGRAMME: B.Com.,/B & I / Capital Markets**

**COURSE CODE : 17U2KLA2**

**COURSE TITLE : Technology for Business  
Applications**

**QN.NO : 7806**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Unit I Introduction to Computer**

Introduction - Types of Computers - Characteristics of Computers – Classification of Digital Computers Systems – Micro Computers, Mini Computers, Main Frame Computers, Super Computers, Net work Computers – Uses of Computers.

**Unit II Anatomy of a Digital Computer**

Digital Computers - Functions and Components of a Computer – CPU – ALU – Memory – Registers – Address – Computer Architecture – Memory Units – RAM, ROM, FROM, EPROM, EEPROM, FLASH MEMORY – Auxiliary Storage Devices. Machine Language – Assemble language – High level language – Compilers and Interpreters.

**Unit III Data Base Management Systems**

Introduction – Meaning - History of Information - Quality of Information - Information Processing - Characteristics of Data in Data Base - Types of Data Base Management Systems.

**Unit IV MS Word**

Introduction – Creating word document - Editing text - Creating a Resume Wizard – Adding and Formatting Numbers and Symbols - Print. MS Excel - Creating Tables, Graphs and Charts – Finance, Mathematical and Statistical Functions. Power Point - Presentation through Templates.

**Unit V MS Access**

Introduction – Creation of Table – Preparation of Pay Roll - Report for Product Data Base - Big Data - Data Mining - Data Warehousing – Cloud Computing - Knowledge Management System - An overview of Statistical Package for Social Science (SPSS).

**Text Book:**

1. Alexis Leon & Mathews Leon, “*Fundamentals of Information Technology*”, 2013, Vijay Nicole Imprints Pvt., Ltd., Chennai.

**Reference Book(s):**

1. Manas Parhi & Jagjit Singh, “*Information Technology for Business*”, 2003, Unistar Books Pvt., Ltd.
2. Dennis P. Curtin, Kim Foley, Kunal Sen, & Cathleen Morin, “*Information Technology*”, 2013, McGraw Hill Education (India)Pvt., Ltd.
3. Chetan Srivastava, “*Principles of Information Technology*”, 2004, Kalyani Publishers, New Delhi.
4. Brain K. Williams & Stacey. C. Sawyer, “*Using Information Technology*”, Third Edition, 2003, Tata McGraw-Hill Publishing Company Ltd., New Delhi.



**PROGRAMME: B.Com.,/B & I / Capital Markets**

**COURSE CODE : 17U2KMC3**

**COURSE TITLE : Financial Accounting - II**

**QN.NO : 7807**

**TIME : 3 Hours**

**MAX.MARKS :75**

### **Unit I Consignment**

Meaning - Distinction between sale and consignment – Account sale – Journal entries and Ledger Accounts in the books of consignor and consignee – Valuation of unsold stock on Consignment – Normal loss and Abnormal loss – Invoicing goods higher than cost.

### **Unit II Joint Venture**

Meaning - Journal & Ledger Accounts in the books of Venturers - Existing books - Separate Set of Books - Memorandum Joint Venture method.

### **Unit III Self- Balancing Ledgers**

Meaning - Sectional Balancing (Excluding Errors affecting Self Balancing Ledgers)  
Royalty Account: Meaning - Minimum Rent- Short working - Recouping short workings- Restricted and unrestricted – Entries and Ledger Accounts in the Books of Lessor and Lessee – Sub-Lease.

### **Unit IV Accounting for Incomplete Records**

Introduction - Ascertainment of Profit – Net worth Method - Conversion Method.

### **Unit V Financial Statements for Not-for-Profit Organisation**

Meaning- Distinction between profitable and Not for Profitable Organisation – Books to be maintained - Distinction between Capital and Revenue – Basic Records – Preparation of Income and Expenditure Account and Balance sheet from Receipts and Payments and vice versa.

### **Text Book:**

S.P. Jain & K.L Narang, “*Advanced Accountancy*” Vol- I, Nineteenth Edition, 2015, Kalyani Publishers, Mumbai.

### **Reference Book(s):**

1. R.L. Gupta & M. Radhaswamy, “*Advanced Accountancy*” Vol- I, 2015, Sultan Chand & Sons, New Delhi.
2. M.A. Arulanandam & K.S. Raman, “*Advanced Accountancy*” Vol- I, Sixth Edition, 2015, Himalaya Publishing House, Mumbai.
3. S. N. Maheshwari & Suneel K Maheshwari, “*Financial Accounting*”, Fifth Edition, 2012, Vikas Publishing House.
4. R.S.N. Pillai, Bagavathi & S. Uma, “*Fundamentals of Advanced Accountancy*”, Third Edition, 2015, S. Chand, New Delhi.
5. SP. Iyengar, “*Advanced Accountancy*” Vol-I, Fourth Edition, 2004, Sultan Chand & Sons, New Delhi.



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**PROGRAMME: B.Com./B & I / Capital Markets**

**COURSE CODE : 17U2KMC4**

**COURSE TITLE : Business Statistics**

**QN.NO : 7808**

**TIME : 3 Hours**

**MAX.MARKS :75**

### **Unit I Introduction to Statistics**

Definition – Functions - Collection, Classification, Tabulation and Presentation of Data - Frequency Distribution - Graphical and Diagrammatic Presentation – Histogram - Frequency Polygon – Ogive - Bar and Pie Diagram.

### **Unit II Measures of Central Tendency**

Mean – Meaning – Definition – Arithmetic Mean, Geometric Mean & Harmonic Mean – Combined Mean - Median, Quartiles, Deciles and Percentiles – Mode (Uni and Bi Model) - Measures of Dispersion – Range - Standard Deviation - Combined Standard Deviation - Coefficient of Variation.

### **Unit III Correlation and Regression Analysis**

Correlation - Meaning – Definition - Types - Measures of Correlations - Karl Pearson’s Coefficient of Correlation – Rank Coefficient of Correlation – Concurrent Deviation.

Regression Analysis – Meaning - Definition - Regression Lines.

### **Unit IV Index Numbers and Analysis of Time series**

Index Numbers – Meaning – Types – Definition - Methods - Tests of consistency of Index number (Time reversal & Factor reversal test) - Cost of Living Index – Chain Base – Fixed Base – Base shifting.

Analysis of Time Series – Meaning – Definition - Models - Method of Least Square and Moving Average.

### **Unit V Probability**

Meaning - Addition - Multiplication – Conditional - Bayes’ Theorem - Mathematical Expectation. The Questions should be asked in the ratio of 80% Problems and 20 % for theory

#### **Text Book:**

1. RSN. Pillai & Bagavathi, “*Business Statistics*”, Eight Edition, 2016, S.Chand & Co Pvt., Ltd., New Delh.

#### **Reference Book(s):**

1. S.P. Gupta, “*Statistical Methods*”, Forty Fourth Edition, 2014, Sultan Chand & Sons, New Delhi.
2. S.C. Gupta & V.K. Kapoor, “*Fundamentals of Mathematical Statistics*”, 2014, Sultan Chand & Sons, New Delhi.
3. J.K. Sharma, “*Fundamentals of Business Statistics*”, Second Edition, 2014, Vikas Publishing House Pvt., Ltd., Noida.
4. B.M. Aggarwal, “*Business Mathematics and Statistics Fundamentals*”, Twentieth Edition, 2008, Sultan Chand & Sons, New Delhi.
5. D. C. Sancheti & V.K. Kapoor, “*Statistics [Theory, Methods & Applications]*”, Seventh Edition, 2010. Sultan Chand & Sons, New Delhi.

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**PROGRAMME: B.Com.,/B & I**

**COURSE CODE : 17U3KMC7**

**COURSE TITLE : Cost Accounting**

**QN.NO : 7812**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning Objectives**

- To familiarize the concept of cost accounting and its importance with various classification of cost
- To prepare cost sheet independently for various types of industries
- To acquire the skills in control of materials cost, labour cost and overhead costs
- To understand and ascertainment of cost by using various methods of costing

**Learning Outcomes:** Depth knowledge in Cost Accounting, Methods of Costing & Skill in Preparation of Cost Sheets

**Unit – I Introduction to Cost Accounting**

Definitions – Objectives – Nature – Scope – Limitations of Financial Accounting – Financial Accounting Vs Cost Accounting – Installation of Costing system. Cost Classifications – Elements of Cost – Preparation of Cost Sheet.

**Unit – II Material**

Material Cost – Purchase Procedure – Various stock levels – Economic Order Quantity (EOQ) – FSN – ABC – JIT – Bin Card – Stores Ledger – Methods of Pricing issues – FIFO – LIFO – Base Stock level – Simple Average and Weighted Average method – Treatment of Scrap, Spoilage, Wastage & Defective.

**Unit – III Labour and Overheads**

Labour Costs – Labour Turnover – Methods of Labour Turnover – Treatment of Idle time and Over time – Methods of wage payment – Time rate – Piece rate – Taylor differential piece rate system- Incentive methods – Halsey and Rowan Plan.

Overhead Costing – Meaning – Classification – Allocation and Apportionment of Overheads – Reapportionment – Methods of Absorption – Calculation of Machine Hour Rate.

**Unit – IV Methods of Costing**

Job Costing – Batch Costing – Contract Costing (including escalation clause) – Operating Costing (Transport only)

**Unit – V Process Costing**

Application of Process Costing - Normal Loss – Abnormal Loss – Abnormal Gain – Concept of Equivalent Production – Joint Products and By products. Reconciliation between Cost Profit and Financial Profit.

**Note:** The Questions should be asked in the ratio of 80% Problems and 20 % for theory.

**Book for Study**

S.P. Jain & K.L Narang, *Cost Accounting*, Kalyani Publishers, Ludhiana.

**Books for Reference**

1. Dr.A.Murthy & Dr.S.Gurusamy, *Cost Accounting*, Vijay Nicole Imprints Private Limited, Chennai.
2. T.S. Reddy & Y. Hari Prasad Reddy, *Cost Accounting*, Margham Publication, Chennai.
3. Dr. M. Wilson, *Cost Accounting*, Himalaya Publishing House, Mumbai.
4. www.icai.org.in, www.icmai.in, www.icsi.edu.in, [www.edx.org](http://www.edx.org)



**PROGRAMME: B.Com.,/B & I**

**COURSE CODE : 17U3KMC8**

**COURSE TITLE : Partnership Accounts**

**QN.NO : 7813**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning Objectives**

- To know and understanding the concept of partnership and legal requirements of partnership firm
- To prepare comprehensive problems on partnership accounting under various situations viz., Admission, retirement, death and dissolution

**Learning Outcomes:** Knowledge on Legal requirements of Partnership, Skill on preparation of accounts pertaining to admission, retirement, death of a partner and dissolution of partnership.

**Unit – I Introduction to Partnership Accounts**

General – Definition – Legal Requirements – Partners Capital Account – Fixed and Fluctuating system – Appropriation of Profits – Past Adjustments – Guarantee.

**Unit – II Admission of a Partner**

Revaluation of Assets & Liabilities – Memorandum Revaluation Method – Treatment of Goodwill – Premium – Revaluation and Memorandum Revaluation Method – Calculation of Profit sharing Ratio-

**Unit – III Retirement and Death of a Partner**

Retirement – Revaluation of Assets and Liabilities – Treatment of Goodwill – Revaluation and Memorandum Revaluation Methods - Calculation of Profit Sharing Ratio –Settlement of Amount Due to Retiring Partner. Death of a Partner – Treatment of Joint Life Policy.

**Unit – IV Dissolution - I**

Journal Entry for Dissolution – Treatment of Goodwill on Dissolution – Treatment of unrecorded and liability – Insolvency of a Partner (Garner Vs Murray) - Capital Ratio under Fixed Capital Method and Fluctuating Capital Method (Garner Vs Murray).

**Unit – V Dissolution – II**

Insolvency of all Partners - Piecemeal Distribution – Proportionate Capital Method – Maximum Loss Method.

**Note:** The Questions should be asked in the ratio of 80% Problems and 20 % for theory

**Book for Study**

S.P. Jain & K.L Narang, “*Advanced Accountancy*” Vol. I, 19<sup>th</sup> Edition, 2015, Kalyani Publishers, Ludhiana.

**Books for Reference**

1. R.L. Gupta & M. Radhaswamy, “*Advanced Accountancy*” Vol-I, 2015, Sultan Chand & Sons, New Delhi.
2. M.A. Arulanandam & K.S. Raman, “*Advanced Accountancy*” Vol.I, Sixth Edition, 2015, Himalaya Publishing House, Mumbai.
3. Reddy & Murthy, “*Financial Accounting*”, Margham Publication, Chennai.
4. [www.icaai.org.in](http://www.icaai.org.in)
5. [www.icmai.in](http://www.icmai.in)
6. [www.icsi.edu.in](http://www.icsi.edu.in)
7. [www.edx.org](http://www.edx.org)



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**PROGRAMME: B.Com.,/B & I**

**COURSE CODE : 17U3KAC2**

**COURSE TITLE : Company Law & Practice**

**QN.NO : 7814**

**TIME : 3 Hours**

**MAX.MARKS :75**

### **Learning Objectives**

- To provide solid foundations in company law since formation of the company to winding up of the company as per the companies act 2013
- To get familiarized with regulatory frame work on issues of share capital, company meetings and managerial personnel and appointment of directors

**Learning Outcomes:** Knowledge on formation of company, Managerial personnel & Directors, ability to conduct meetings and winding up procedure

### **Unit – I Formation of Company**

Company – Definition – Essential characteristics – Lifting up of Corporate veil - Kinds of Companies – One Person Company (OPC) – Associate Company – Licensed Company – Producer Company – Dormant Company –Public Vs Private Companies - Formation of a company – Promotion – Promoters – Functions - Incorporation – Commencement of Business - Memorandum of Association – Clauses and Alterations - Articles of Association – Contents – Prospectus – Contents – Mis-Statement of Prospectus.

### **Unit - II Shares and Share Capital**

Meaning – Nature – Kinds of Shares –Preference shares – Equity shares – Sweat equity shares – Stock Vs Share – Share Capital – Classifications (Authorised, Issued, Subscribed, Called up and Paid-up Capital) – Share Certificate –Dematerialisation of Shares - Transfer of Shares – Transmission of Shares – Lien on Shares - Debentures - Legal provisions governing Shares and Debentures.

### **Unit – III Company Meetings and Proceedings**

Kinds – Annual General Meeting - Extraordinary general meeting - Class meeting – Procedures and Requisites of a valid meeting – Notice – Agenda – Quorum – Proxy - Resolution – Types – Minutes.

### **Unit – IV Managerial Personnel and Directors**

Managerial Personnel – Meaning – Key Managerial Personnel (KMP) – Types – Managing Directors Vs Whole Time Director – Independent Director – Manager – Company Secretary - Functions of Company Secretary - Remuneration. Directors – Meaning – Classification – Appointment of Directors – Committees – Audit committee – Stake holder committee – Corporate Social Responsibility (CSR) committee – Removal of Directors – Power and Duties – Concept of Corporate Governance.

## **Unit – V Winding up**

Meaning – Modes of Winding up – Winding up by National Company Law Tribunal (NCLT)  
– Company Liquidator – Official Liquidator - Duties and Powers of Liquidators – Voluntary  
Winding up – Members Voluntary winding up – Creditors Voluntary Winding up.

### **Book for Study**

S.N. Maheswari & S.K. Maheswari, *A Manual of Business Laws*, Himalaya Publishing  
House, Mumbai.

### **Books for Reference**

1. Kapoor N.D., *Elements of Company Law*, Sultan Chand & Co., New Delhi. Ashok and Bagrail, *Company Law*, New Delhi, S.Chand & Co.2010.
2. V. Balachandran & M. Govindarajan, *A Students Handbook on Company Law and Practice*, Vijay Nicole Imprints Private Limited, Chennai.
3. J.Shanthi, *Company Law*, Margham Publications, Chennai.
4. www.icai.org.in, www.icmai.in, [www.icsi.edu.in](http://www.icsi.edu.in)

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**PROGRAMME: B.Com.,/B & I**

**COURSE CODE : 17U3KAC3**

**COURSE TITLE : Practical Banking**

**QN.NO : 7815**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning Objectives**

- To know the practical aspects of banking Viz. Relationship between banker and customer, opening of accounts, NI Act, crossing and endorsement of Cheques
- To equip themselves on treatment of the various types of customers.
- To familiarize the concept of paying banker & collecting banker
- To impart knowledge about various modern services offered by the banker

**Learning Outcomes:** Thorough knowledge on practical aspects of banking and modern services offered by the banker

**Unit – I Introduction to Banking**

Definition of Banking – Definition of Customer – Relationship between Banker and Customer – General and Special relationship – Obligation to honour a Cheque – Maintain Secrecy – Right of Lien – Right of Appropriation – Clayton’s case – Right-off Set-off.

**Unit – II Opening of an Account & Types of Customers**

General precautions and procedures – Types of Account – Savings Account, Current Account and Fixed Deposits – Features – Fixed Deposit Receipt and its Legal Implications.

Account of different Types of Customers – Minor – Illiterate – Lunatic – Married Women – Partnership firm – Joint Stock Company – Non- Trading concern and Joint account.

**Unit – III Negotiable Instrument Act, 1881**

Negotiable Instrument - Definition – Essential Features – Cheque – Definition – Features – Proper drawing of Cheque – MICR. Crossing – Types – Significance – Canceling of Crossing. Endorsement – Types – Rules of Endorsement – Material Alteration and its effects.

**Unit – IV Paying Banker & Collecting Banker**

Paying Banker – Meaning – Duties – Circumstance for Dishonouring a Cheque – Statutory Protection – Payment in Due Course and Holder in Due Course.

Collecting Banker – Meaning – Capacities – Rights and Duties – Statutory Protection – Concept of negligence and conversion.

**Unit – V Subsidiary Services of Modern Banker**

Demand Draft – ATM – Safety Locker – Credit Cards and Debit Card – Consultancy Services – Merchant Banking Services – E-Banking – Electronic Fund Transfer – RTGS – M-Banking.

**Book for Study**

Gordon and Natarajan, *Banking Theory, Law and Practice*, Himalaya Publishing House, Mumbai

**Books for Reference**

1. P.N. Varshney, *Banking Law and Practice*, Himalaya Publishing House, Mumbai
2. B.Santhanam, *Banking Law and Practice*, Margham Publication, Chennai.
3. K.C. Shekhar & Lekshmy Shekhar, *Banking Theory and Practice*, Vikas Publishing House Pvt. Ltd., New Delhi.
4. Sundharam & Varshney, *Banking Theory Law & Practice*, Sultan Chand & Sons, New Delhi.
5. <https://economictimes.indiatimes.com>
6. [www.rbi.org.in](http://www.rbi.org.in)

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**PROGRAMME: B.Com.,/B & I**

**COURSE CODE : 17U4KMC11**

**COURSE TITLE : Special Accounts**

**QN.NO : 7820**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning Objectives**

- To make solid foundations on various special types of business activities viz., Branch, Departmental Accounting, Hire purchase & Installment purchase system.
- To prepare final accounts for service industry viz., Banking and Insurance Industry
- To familiarize with accounting relating to shipping company and investment companies

**Learning Outcomes:** Depth working knowledge on preparation of accounts for special types of business and ability to preparation of final accounts of banking and insurance companies

**Unit – I Branch and Departmental Accounting Treatment**

Branch Accounts – Dependent Branch – Accounting of Various Types of Dependent – Branches – Invoice Price Method – Independent Branches.

Departmental Accounts – Allocation of Expenses – Inter Department Transfers – Departmental Trading Profit & Loss Accounts.

**Unit – II Hire Purchase and Instalment Purchase Systems**

Meaning – Calculation of Interest – Cash Price – Entries – Ledger Accounts in the books of Buyer and Seller – Default and Repossession – Complete and Partial – Instalment Purchase System.

**Unit – III Bank Accounts**

Meaning – Rebate on Bills Discounted – Interest on Doubtful Debts – Preparation of Profit and Loss Account and Balance Sheet with Relevant Schedules (New Method) – Non Performing Assets (NPA)

**Unit – IV Insurance Company Accounts**

Life Insurance – Revenue Account Valuation – Balance Sheet (New Method) – General Insurance – Fire and Marine Revenue Account – Profit and Loss Appropriation Account and Balance Sheet (New Method).

**Unit – V Shipping Company and Investment Accounts**

Voyage – Meaning – Complete and Incomplete Voyage Account. Investment Account – Accounting Treatment – Types of Securities-cum Interest and Ex interest.

**Note:** The Questions should be asked in the ratio of 80% Problems and 20 % for theory

**Book for Study**

S.P. Jain & K.L Narang, “*Advanced Accountancy*” Vol-I, Nineteenth Edition, 2015, Kalyani Publishers, Ludhiana

**Books for Reference**

1. R.L. Gupta & M. Radhaswamy, “*Advanced Accountancy*” Vol-I, 2015, Sultan Chand & Sons, New Delhi.
2. M.A. Arulanandam & K.S. Raman, “*Advanced Accountancy*” Vol-I, Sixth Edition, 2015, Himalaya Publishing House, Mumbai.
3. Reddy & Murthy, “*Financial Accounting*”, Margham Publication, Chennai.  
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**PROGRAMME: B.Com.,/B & I**

**COURSE CODE : 17U4KSM4**

**COURSE TITLE : E-Commerce Applications**

**QN.NO : 7823**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning Objectives**

- To know the concept of E Commerce and models of E Commerce and its applications
- To familiarize with Electronic Funds Transfer with security
- To have knowledge on Mobile Commerce and E Marketing and their applications.

**Learning Outcomes:** Knowledge and application of E Commerce, Electronic Funds Transfer and E Marking in the current business environment

**Unit – I Introduction to E-Commerce**

Definition of Electronic Commerce – E-Commerce and Traditional Commerce – Advantages of E-Commerce – Business, Consumers, Society and Nation – E-Business and E-Commerce – Need for E-business – Factors stressing the need for E-business.

**Unit – II Models of E-Commerce & E-Commerce Applications**

Business to Business E-Commerce (B2B) – Business to Consumers E-Commerce (B2C) – Consumer to Business E-Commerce (C2B) – Consumer to Consumer E-Commerce (C2C) – Business to Employee service E-Commerce (B2E) – Business to Government E-Commerce (B2G).

E-Commerce Applications – Electronic Banking – Difference between Internet Banking and Traditional Banking – Electronic Trading – Insurance – Healthcare – E-tailing – Electronic Auctions – Electronic Brokers – Electronic Searching – E-Agriculture – E-Governance in India – E-Governance Models

**Unit – III Electronic Fund Transfer**

Meaning – Benefits of Electronic Payment – Popular Electronic Payment Methods – Financial EDI – Credit Card System on the Internet – Components of Online Credit Processing Security Requirements in E- Payment Systems – Key Security Schemes – Secret Key Cryptography – Public Key Cryptography – Digital Signature.

**Unit – IV Mobile Commerce**

Mobile Commerce - Factors drive M-Commerce - Difference between E-Commerce and M-Commerce - Growth of M-Commerce in India - Applications of M-Commerce.

**Unit – V E-Marketing**

Meaning – Advantages – E-Customers Relationship Management (E-CRM) – Advantages of using technologies for providing customer support – Phases of E-CRM – Features of E-CRM Software – E-CRM Work Model.

**Books for Study**

Dr. K. Abirami Devi & Dr. M. Alagammai, *E-Commerce*, Margham Publication, Chennai.

**Books for Reference**

1. Nidhi Dhawan, *E-Commerce Concepts and Applications*, International Book House Pvt. Ltd. New Delhi.
2. S.V. Srinivasan, *E-Commerce*, Vijay Nicole Imprints Pvt. Ltd. Chennai.
3. [www.investopedia.com](http://www.investopedia.com)



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**PROGRAMME: B.Com.,/B & I**

**COURSE CODE : 17U5KMC12**

**COURSE TITLE : Elements of Operations Research**

**QN.NO : 7825**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning Objectives**

- To understand the basic concept of Operations Research and tools used in business decisions.
- To gain working knowledge on Linear Programming, Transportation and Assignment problems
- To apply game, queuing and network analysis in business situations

**Learning Outcomes:** Knowledge on operations research tools and its applicability in business decisions and ability to solve various business problems through OR tools.

**Unit I**

**Introduction to Operations Research and Linear Programming**

Definition – Characteristics – Uses of Operations Research – Techniques of Operations Research – Limitations. Linear Programming Problem - Meaning – Advantages – Areas of Application – Formulation of LPP – Graphical Method – Simplex Method (Simple problems only)

**Unit II**

**Assignment Problem**

Meaning – Hungarian Method – Types of Problems – Balanced Problem – Unbalanced Problem – Minimization Problem – Maximization Problem – Restricted Assignment Problem – Travelling Salesmen Problem.

**Unit III**

**Transportation Problem**

Meaning – Types of Problems – Balanced Problem – Unbalanced Problem – Minimization Problem – Maximization Problem – Initial Basic Feasible Solution - Methods – North-West Corner Method – Least Cost Method – Vogel’s Approximation Method – Optimal Solution - Optimality Test under Modified Distribution Method (MODI Method).

**Unit IV**

**Game Theory and Queuing Theory**

Game Theory – Meaning – Saddle Point Method – Maximin Minimax Principle – Dominance Principle Method – Algebraic Method – Graphical Method.

Queuing Theory– Application Areas – Advantages – Single Channel Model Only (simple problems only).

**Unit – V**

**Network Analysis**

Meaning – Applications – Terminologies – Rules to frame a Network – Network Diagram – Critical Path Method (CPM) – Programme Evaluation and Review Techniques (PERT) (Simple Problems Only).

**Note:**

**The Questions should be asked in the ratio of 80% Problems and 20 % Theory.**

**Book for Study:**

Kapoor V.K. & Sumant Kapoor, *Operation Research Techniques for Management*, Sultan Chand & Sons, New Delhi.

**Books for References:**

1. K.K. Chawla,
2. Vijay Gupt & Bhushan K. Sharma, *Operations Research Quantitative Analysis for Management*, Kalyani Publishers, New Delhi.
3. Chawla. K.K, Vijay Gupta & Bhushan K. Sharma, *Operation Research Quantitative Analysis for Management*, Kalyani Publishers, New Delhi.
4. K. Shridhara Bhat, *Operation Research*, Himalaya Publishing House, Mumbai.
5. J.K.Sharma, *Quantitative Techniques in Management*, Trinity Press, New Delhi.
6. S. Gurusamy, *Operations Research*, Vijay Nicole Imprints Private Limited, Chennai.
7. [www.icmai.in](http://www.icmai.in)

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**PROGRAMME: B.Com.,/B & I**

**COURSE CODE : 17U5KMC13**

**COURSE TITLE : Corporate Accounting**

**QN.NO : 7826**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning Objectives**

- To lay the foundations in company accounts viz., Issue of shares and debentures
- To gain working knowledge on preparation of final accounts and business combinations
- To solve the problems pertaining to liquidation of companies

**Learning Outcomes:** Knowledge on Issue of shares, ability to prepare final accounts and working knowledge and skill on preparation of accounting for business combination, reconstruction and liquidation of companies

**Unit I**

**Issue of Equity Shares, Preferences Shares and Debentures**

Issue of Equity Shares, Preferences Shares and Debentures – Issue at Par, Premium and Discount – Forfeiture and Re-issue of Shares – Redemption of Preference shares – Redemption of Debentures - Legal provisions.

**Unit II**

**Profit Prior to Incorporation and Underwriting**

Profit Prior to Incorporation – Treatment of Profit or Loss prior to incorporation- Methods of ascertaining Profit or Loss Prior to Incorporation- Steps involved in ascertaining Pre and Post Incorporation Profits

Underwriting – Underwriting Commission – Types – Complete Underwriting – Partial Underwriting and Firm underwriting.

**Unit III**

**Final Accounts of Companies**

Introduction - Legal Aspects as per Schedule III (Section 129) of Companies Act, 2013 - Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss - Managerial Remuneration - Preparation of Statement of Profit and Loss and Balance Sheet (Simple problems only).

**Unit IV**

**Accounting for Mergers and Amalgamation**

Corporate Restructuring – Types of Restructuring - Amalgamation - Amalgamation in the Nature of Merger – Amalgamation in the Nature Purchase – Accounting Entries in the books of Amalgamated Companies.

**Unit V**

**Liquidation of Companies**

Meaning of Liquidation – Order of Payment – Statement of Affairs - Liquidator’s Final Statement of Accounts – Liquidators Remuneration.

**Note:** The Questions should be asked in the ratio of 80% Problems and 20% for theory.

**Book for Study:**

S.P. Jain & K.L. Narang, *Advanced Accountancy*, Vol.II, Corporate Accounting, Kalyani Publishers, Ludhiana.

**Books for References:**

1. T.S. Reddy & Dr. A. Murthy, *Corporate Accounting*, 6<sup>th</sup> Edition, 2015, Margham Publications, Chennai.
2. Dr. M.A. Arulanandam & Dr. K. S. Raman, *Advanced Accountancy*, Vol.II Corporate Accounting, Revised Edition 2012, Himalaya Publishing House, Mumbai.
3. R. L. Gupta & M. Radhaswamy, *Advanced Accountancy*, Vol.II, Sultan Chand & Sons, New Delhi.
4. [www.icaai.org.in](http://www.icaai.org.in)
5. [www.icmai.in](http://www.icmai.in)
6. [www.icsi.edu.in](http://www.icsi.edu.in)

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**PROGRAMME: B.Com.,/B & I / PA**

**COURSE CODE : 17U5KME1**

**COURSE TITLE : Income Tax - I**

**QN.NO : 7827**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning Objectives**

- To gain knowledge of the provisions of income tax law relating to the topics mentioned in the contents
- To gain ability to solve problems on computation of tax of various sources of Income

**Learning Outcomes:** Ability to compute income tax liability independently. Understanding and application of Advance tax and TDS.

**Unit I**

**Introduction to Income Tax**

Introduction – Machinery for Taxation – Various Authorities – Central Board of Direct Taxes - Appellate Tribunal - Basis of charge – Definitions – Assessment year – Previous year – Assessee – Person – Income – Capital and Revenue – Residential Status – Rules for determining residential status – Incidence of tax – Income exempted from Tax.

**Unit II**

**Income from Salary**

Introduction – Definition – Characteristics – Allowances – Perquisites – Profit in lieu of salary – Gratuity – Provident fund – Kinds – Deduction from salary income – Deduction in respect of entertainment allowance – Tax on employment.

**Unit III**

**Income from House Property**

Introduction – Definitions – Charge on Annual Value – Income from House Property Wholly Exempt from Tax – Computation of Income from House Property – Let out House – Self Occupied House – Gross Annual value – Adjusted Annual Value – Deductions U/S 24.

**Unit IV**

**Profits and Gains of Business and Profession**

Introduction – Definitions – Computation of Income under Business and Profession – Allowable expenses – Expenses expressly disallowed. Depreciation – Meaning – Conditions for depreciation – Normal and additional depreciation - Actual Cost of Assets – Computation of Depreciation – Unabsorbed depreciation.

**Unit V**

**Capital Gains**

Introduction – Definitions – Types – Computations – Exemptions U/S 54 – Short Term Capital Gain – Long Term Capital Gain – Rate of Taxes.

**Note: The Questions should be asked in the ratio of 80% Problems and 20% Theory.**

**Book for Study:**

Dr.Vinod K. Singhania & Dr. Monica Singhania, Students' Guide to Income Tax, Taxmann Publications Pvt. Ltd.

**Books for References:**

1. V.P. Gaur, D.B. Narang, Puja Gaur and Raheev Puri, *Practical Income Tax*, Kalyani Publishers, Ludhiyana.
2. T.S. Reddy & Y. Hari Prasad Reddy, *Income Tax Theory, Law & Practice*, Margham Publications, Chennai.
3. B.B. Lal & Nitin Vashisht, *Income Tax and Central Sales Tax Law and Practice*, Pearson Education, Delhi.
4. [www.icaai.org.in](http://www.icaai.org.in),
5. [www.icmai.in](http://www.icmai.in),
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**PROGRAMME: B.Com./ PA / B & I**

**COURSE CODE : 17U6KMC14**

**COURSE TITLE : Management Accounting**

**QN.NO : 7831**

**TIME : 3 Hours**

**MAX.MARKS :75**

### **Learning Objectives**

- To gain knowledge on Management Accounting Principles and ability to prepare Cash flow and fund flow statements and interpret the financial statements in detail
- To get basic understanding of marginal costing techniques and its applicability in business decision.
- Ability to prepare variance analysis report and budgets

**Learning Outcomes:** Ability to interpret financial statements and taking business decision based on marginal costing techniques. Preparation of budgets and variance reporting independently.

### **Unit I**

#### **Introduction to Management Accounting and Analysis of Financial Statements**

Introduction to Management Accounting – Meaning – Nature – Scope – Features – Objectives – Distinction between Financial Accounting and Cost Accounting and Management Accounting. Analysis & Interpretation of Financial Statements: Procedure –Comparative statements – Ratio analysis – Use and significance of ratio analysis- Classification of Ratios – Liquidity ratio – Profitability Ratio - Solvency Ratio - Activity ratios.

### **Unit II**

#### **Fund Flow Statement and Cash Flow Statement**

Fund Flow Statement: Meaning – Concept – Flow of Funds – Uses – Significance - Limitations – Procedure - Schedule of Change in Working Capital - Statements of Sources and Application of Funds.

Cash Flow Statement (AS 7): Meaning – Difference between Fund Flow Statement and Cash Flow Statement – Uses – Significance – Limitations - Procedure.

### **Unit III**

#### **Marginal Costing**

Meaning - Ascertainment – Break Even Analysis – Margin of Safety – Application of Marginal Costing - Key (or limiting) Factors – Make or buy decision – Selection of a suitable product- mix – Effect of changes in sales price – Maintaining a desired level of profits – Alternatives methods of production – Diversification of products – Alternative course of action – Level of Activity planning.

### **Unit IV**

#### **Standard Costing**

Meaning - Analysis of Variances – Material Variance – Labour Variance – Overheads Variance - Sales variances.

P.T.O

## **Unit – V**

### **Budgeting and Budgetary Control**

Meaning – Need for budget – Budgetary control – Budget manual – Budget period – Key factor – Sales budget – Production Budget - Material budget - Cash budget – Flexible Budget - Master Budget – Zero base Budgeting.

**Note:** The Questions should be asked in the ratio of 80% Problems and 20% Theory.

### **Book for Study:**

Murthy A. & S. Gurusamy, Management Accounting, Vijay Nicole Imprints Private Limited, Chennai.

### **Books for References:**

1. R.S.N. Pillai, *Management Accounting*, Revised Edition 2015, S.Chand, New Delhi.
2. S.N. Maheshwari, *Management Accounting*, Seventeenth Revised Edition 2012, Sultan Chand & Sons, New Delhi.
3. T.S. Reddy & Y. Hari Prasad Reddy, *Cost and Management Accounting*, Forth Edition Margham Publications, Chennai.
4. [www.icaai.org.in](http://www.icaai.org.in)
5. [www.icmai.in](http://www.icmai.in)
6. [www.icsi.edu.in](http://www.icsi.edu.in)

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**PROGRAMME: B.Com.,/B & I**

**COURSE CODE : 17U6KMC15**

**COURSE TITLE : Investment Management**

**QN.NO : 7832**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning objectives**

- To gain knowledge of investments and investment alternatives
- To develop ability to value the securities by fundamental and technical analysis
- To understand the concept of portfolio management, theories of Portfolio management and evaluate the portfolio

**Learning Outcomes:** Advanced knowledge on investment management. Skill towards fundamental and technical analysis. Understanding of derivatives market and portfolio management and evaluation

**Unit I**

**Introduction to Investment Management**

Investment: Meaning of Investment – Need of Investment – Scope of Investment – Differences between Investment, Speculation and Gambling – Factors favourable for Investment – Features for an Investment programme - Investment Media - Investment process.

**Unit II**

**Investment Avenues**

Introduction – Investor Classification – Corporate Bonds – Features of Bonds – Preference Shares – Features – Types – Equity Shares – Features – Government Securities – Types – Innovative Financial Instruments.

**Unit III**

**Risk and Return**

Risk – Meaning – Systematic Risk – Unsystematic Risk. Returns – Meaning – Relationship of Risk and Return – Measurement of Returns – Investors Attitude towards Risk and Return.

**Unit IV**

**Fundamental and Technical Analysis**

Fundamental Analysis – Meaning - Features – EIC Approach - Economic Analysis – Industry Analysis – Company Analysis.

Technical Analysis – Meaning – Assumptions – Difference between Fundamental and Technical Analysis – Theories of Technical Analysis – Dow Theory – Elliott Wave Theory – Theory of Contrary opinion – Odd lot Theory – Charting as a Technical Tools – Bar Chart – Line Chart – Point and Figure Chart – Candle Stick Chart – Efficient Market Hypothesis – Meaning – Assumptions.

**Unit V**

**Portfolio Management**

Meaning – Objectives – Portfolio Management Process – Need – Importance – Types of Portfolio – Aggressive Investment Portfolio – Balance or Moderate Portfolio – Conservative Portfolio – Mutual Funds – Features of Mutual Fund – Types – SEBI Regulations for Mutual Fund Investments – Management Performance Evaluation

**Book for Study:**

Preeti Singh, *Investment Management Security Analysis and Portfolio Management*, 19<sup>th</sup> Revised Edition, 2015, Himalaya Publishing House, New Delhi.

**Books for References:**

1. V.K.Bhalla, *Investment Management Security Analysis and Portfolio Management*, S.Chand & Company Ltd, New Delhi.
2. Dr.R.P. Rustagi, *Investment Analysis and Portfolio Management*, Sultan Chand & Sons, New Delhi.
3. M/Ranganatham & R. Madhumathi, *Investment Analysis and Portfolio Management*, Pearson Education, Delhi.
4. [www.investopedia.com](http://www.investopedia.com)

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**PROGRAMME: B.Com./ PA / B & I**

**COURSE CODE : 17U6KME4**

**COURSE TITLE : Income Tax - II**

**QN.NO : 7833**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning Objectives**

- To gain knowledge of the provisions of income tax law relating to Income from other sources, Set off, carry forward of losses and clubbing of income
- To gain ability to solve problems concerning assessee with the status of Individual, HUF, Partnership and companies.

**Learning Outcomes:** Ability to compute income tax liability independently. Understanding and application of Advance tax and TDS

**Unit I - Income from other Sources**

Introduction – Definitions – Income falling under this head – General incomes – Specific incomes – Casual Income – Deduction of Tax at Source

**Unit II - Set-Off, Carry Forward of Losses and Clubbing of Income**

Meaning - Set off in the same year within the head and against other head - Carry forward to subsequent year – Clubbing of income.

**Unit III - Gross Total Income, Deductions and Rebates**

Computation of Gross Total Income - Deductions U/S 80C to 80U – Rebate U/S 87A – Deferred Taxation.

**Unit IV - Computation of Total Tax Liability**

Introduction - Computation of Total Tax Liability - Individual – Hindu Undivided Family (HUF) – Firm – Companies (including Minimum Alternate Tax (MAT))

**Unit V - Procedure for Assessment**

Introduction – Types of Assessment - Deduction of Tax at Source – Advance payment of Tax – Return of Income – E-Filing Procedure.

**Note: The Questions should be asked in the ratio of 80% Problems and 20% Theory.**

**Book for Study:**

Dr. Vinod K. Singhania & Dr. Monica Singhania, Students' Guide to Income Tax, Taxmann Publications Pvt. Ltd.

**Books for References:**

1. V.P. Gaur, D.B. Narang, Puja Gaur and Raheev Puri, *Practical Income Tax*, Kalyani Publishers, Ludhiana.
2. T.S. Reddy & Y. Hari Prasad Reddy, *Income Tax Theory, Law & Practice*, Margham Publications, Chennai.
3. B.B. Lal & Nitin Vashisht, *Income Tax and Central Sales Tax Law and Practice*, Pearson Education, Delhi.
4. [www.icaai.org.in](http://www.icaai.org.in)
5. [www.icmai.in](http://www.icmai.in)
6. [www.icsi.edu.in](http://www.icsi.edu.in)



**PROGRAMME: B.Com./ PA / B & I**

**COURSE CODE : 17U6KME6**

**COURSE TITLE : Indirect Tax**

**QN.NO : 7835**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning Objectives**

- To gain knowledge on concept of Indirect taxation viz., Customs act, GST Act
- To gain concept and simple problems on customs act as working knowledge
- To understand the concept of GST related terms and its relevance in the GST Act
- To be able to solve simple problems on GST

**Learning Outcomes:** Comprehensive knowledge on concept of Indirect taxation including GST. Ability to solve simple problems on GST.

**Unit I - Introduction to Indirect Taxation**

Meaning of Indirect Taxes - Distinction between Direct Taxes and Indirect Taxes – Constitutional authority to levy and collect indirect taxes – Canons of Taxation – Types of Indirect Taxes prevailing in India at national level such as Goods and Services Tax and Customs Act.

**Unit II - Customs Act, 1962**

Meaning of Customs Duty – Procedure prescribed under the Customs Act to Import Goods and Services and Export of Goods and Services – Types of customs duty – simple problems in determination of assessable value and determination of Customs Duty liability – Various Documents involved in imports and exports.

**Unit III - Introduction of Goods and Services Tax, 2017 (GST)**

Introduction to GST – Scope – Features – GST Council – Levy under GST – CGST – IGST – SGST – Definitions – Person – Business – Goods – Services – Registration Procedures - Taxable Person – HSN/SAC classification - Meaning of Supply – Time of Supply – Nature of Supply - Place of Supply - Value of Supply – Charge and Levy.

**Unit IV - Input Tax Credit (ITC)**

Meaning – Eligible and Ineligible Input Tax Credit – Tax Credit in respect of Capital Goods – Transfer – Reverse charge Mechanisms – Rates of Taxes – Zero Rated - Exemptions – Job work – Works Contract – Composition Scheme.

**Unit V - Compounded Levy Scheme for CGST and IGST**

Preparation of Tax invoice – Credit and Debit Notes - Filing of Returns – E-Payment of Tax – E-Way Bill - Computation of GST liability – Anti Profiteering – Offences and Penalty – Advance Ruling – Appeals and Revision.

**Note: The Questions should be asked in the ratio of 80% Theory and 20 % Problems.**

**Book for Study:**

V.S. Datey, *Indirect Taxation*, Taxmann Publication, New Delhi.

**Books for References:**

1. *Indirect Taxes*, Institute of Chartered Accountants of India Publications, New Delhi.
2. *Indirect Taxes*, Institute of Cost Accountants of India, Kolkata.
3. Dr. H.C. Mehrotra and Dr. S.P. Goyal, *Indirect Taxes*, Bhawan Publications, Agra.
4. [www.gst.gov.in](http://www.gst.gov.in)
5. [www.customes.gov.in](http://www.customes.gov.in)



**PROGRAMME: B.Com./ PA / B & I**

**COURSE CODE : 17U6KSM6**

**COURSE TITLE : Soft Skills**

**QN.NO : 7836**

**TIME : 3 Hours**

**MAX.MARKS :75**

### **Learning Objectives**

- To gain knowledge on concept of soft skills and its attributes
- To understand the concept of body language Team building and group discussion
- To get better exposure to prepare CV and to face interviews confidently
- To sensitise the concept of stress management and time management.

**Learning Outcomes:** Comprehensive knowledge on soft skills, confidence to face interview and preparation of CV independently and ability cope up with time and stress management.

### **Unit I - Introduction to Soft Skills**

Meaning – Importance of soft skills – Attributes regarded as soft skills – Knowing yourself – Process of knowing yourself – SWOT analysis – Benefits of SWOT analysis.

### **Unit II - Team Building and Group Discussion**

Team Building - Introduction – Meaning – Aspects of team building – Skills needed for teamwork – A model of team building – Team Vs Group – Characteristics of effective team – Role of a team leader – Role of team member.

Group discussion – Meaning – Need – Types of Group discussion – Skills required in a Group discussion – Traits tested in a Group discussion – Group discussion etiquette – Areas to be concentrated while preparing for a group discussion – Techniques to initiate a Group discussion.

### **Unit III - Body Language and Etiquette**

Body Language - Introduction – Voluntary and involuntary body language – Body language in building interpersonal relations – Body language in building industrial relations – Types of body language – Gender differences – Female interest and body language.

Etiquette – Introduction – Modern etiquette – Benefits of etiquette – Classification of etiquette manners.

### **Unit IV - Preparing CV/ Resume and Interview Skills**

Preparing CV/ Resume – Meaning – Difference among Bio Data, CV and Resume – The purpose of CV writing – Types of Resume. Interview Skills - Introduction – Need – Types of interview – Interview panel – Post-interview etiquette – Dress code at interview.

### **Unit V**

#### **Time Management and Stress Management**

Time Management – Introduction – The 80:20 rule – Time management matrix – Analysis of time matrix. Stress Management – Introduction – Effects of stress – Kinds of stress – Sources of stress – Behaviour identified with stress – Stress Management Tips.

### **Book for Study**

Dr. K. Alex, *Soft Skills*, S.Chand, New Delhi.

### **Books for Reference**

- 1.Dr. H.R. Appannaiah, *Soft Skills for Business*, Himalaya Publications, Mumbai.
- 2.<http://swayam.gov.in/course/3772-soft-skills>.

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**PROGRAMME: B.Com., (Banking & Insurance)**

**COURSE CODE : 17U1IMC2**

**COURSE TITLE : Indian Financial System**

**QN.NO : 7903**

**TIME : 3 Hours**

**MAX.MARKS :75**

### **Unit I The Financial System in India**

The financial system in India – Overview – Functions of the financial system – Financial concept – Financial Instruments – Financial markets – Importance of Capital market – Money Market – Role and functions in Central Banking Authority – Market structure – Regulatory provisions / Enactment governing banks.

### **Unit II Banking Regulation**

Introduction – Reserve Bank of India (RBI) – Constitution and Objectives – Functions of RBI – Notes Issuances, Government’s Banker, Banker’s Bank, Bank Supervision – Development of Financial System – Exchange Control – Monetary Control – Tools of Monetary Control – Cash Reserve Ratio (CRR), Statutory Liquidity Ratio (SLR), Bank rate, Open market operations, Selective credit control. Retail Banking-Wholesale Banking and International Banking - Role of Banks in Demonetization- Basel Norms I, II & III.

### **Unit III Money Market and Capital Market**

Definition- Money Market vs. capital market – Features of money market – Composition of Money market – Commercial Papers- Certificate of Deposits - New Issue Market - Meaning – Stock Exchange – Distinction between New Issue and Secondary market. Listing procedures – Online Trading – Security Exchange Board of India (SEBI) guidelines – Over the Counter Exchange of India (OTCEI) – National Stock Exchange (NSE) – Bombay Stock Exchange (BSE) -

### **Unit IV Credit Information Bureau (CIBIL)**

Introduction – Ownership structure – Functions of CIBIL – Fair practices code for Debt collection – Indian Bank’s Association (IBA) Initiative – Banking Ombudsman Scheme – Banking codes and Standards Board of India (BCSBI) – Code of Bank’s Commitment to customers – Function of BCSBI – Grievance Redressal

### **Unit V Financial Services**

Mutual Funds – Types – Features. Factoring –Modus Operandi - Functions – Types of Factoring-Forfaiting – Salient Features – Merits & Demerits. Securitisation of Debt – Features. Venture Capital- Features and Scope - Merits & Demerits. Depository system – Objectives– National Services Depository Limited (NSDL) – Central Depository Service (India) Ltd (CDSL) - Depositories process in India. American Depository Receipt (ADR) / Global Depository Receipt (GDR) – Participatory Notes

### **Text Book(s):**

1. Principles and Practices of Banking- Indian Institute of Banking and Finance- Macmillan Publication
2. Gordon E & Natarajan K, Financial Markets and Services – Himalaya Publications, 2015

### **Reference Book(s):**

1. Bholey, Financial Markets and Institutions, Vara Publications
2. Ravi M. Kishore, Financial Management, Taxmann Publications



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**PROGRAMME: B.Com., (Banking & Insurance)**

**COURSE CODE : 17U1IAC1**

**COURSE TITLE : Business Mathematics**

**QN.NO : 7904**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Unit I Ratios and Proportions**

Theory of Indices and Surds - Logarithms.

**Unit II Matrices and Determinants**

Solving Equations using Crammrs Rule and Matrix Inversion only - Permutations and Combinations - Progressions - Arithmetic and Geometric.

**Unit III Set Theory**

Theory of Equations - Linear and Simultaneous Equations – Quadratic Equations. Introduction to Boolean Algebra (Properties only).

**Unit IV Calculus**

Basic concepts of Differential and Integral Calculus - Applications of Standard Results - Simple application of Differentiation and Integration of Commerce and Economics.

**Unit V Commercial Arithmetic**

Interest and Annuities - Simple and Compound Interest - Rule 72 – EMI – Annuity - Future value - Present value - Sinking fund.

**Text Book:**

1. C.K. Ranganath, C.S. Sampagiram and Y. Rajaram, “*Business Mathematics*”, Third Edition, 2014, Himalaya Publishing House, Mumbai.

**Reference Book(s):**

1. Qazi Zameeruddin, Vijay K Khanna & S.K. Bhambri, “*Business Mathematics*”, Second Edition, 2015, Vikas Publishing House Pvt Ltd.
2. V. Sundaresan and S.D.Jeyaseelan, “*An Introduction to Business Mathematics*”, 2010, S.Chand (G/L) & Company Ltd.
3. D.C. Sanchetti & V.K. Kapoor, “*Business Mathematics*”, Eleventh Edition, 2014, Sulthan Chand & Sons.
4. P.R. Vittal, “*Business Mathematics & Statistics*”, Margham Publications, Chennai, 2012.

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**PROGRAMME: B.Com., (Banking & Insurance)**

**COURSE CODE : 17U2IMC5**

**COURSE TITLE : Principles of Insurance**

**QN.NO : 7909**

**TIME : 3 Hours**

**MAX.MARKS :75**

**UNIT I Introduction to Insurance**

Risk – Meaning - Types – Factors affecting the risk – Sources of Risk information - Hazards – Types - Risk Analysis Technique & Risk Management Techniques. Introduction to Insurance – Definition - Evolution of Insurance - Purpose & Need of Insurance - Insurance Terminologies – Insurer, Insured, Nomination, Assignment, Surrender, Deferment, Insurance claim, Mortality Table and Surrender value - Functions of Insurance - Business of Insurance -Insurance as a social security tool - Role of Insurance in the development of economy.

**UNIT II Insurance Market**

Introduction - Constituents of Insurance Market - Insurance companies – Life Insurance – Non-Life Insurance – Re-Insurance. Insurance Intermediaries – Banks, Marketing Firms, Web Aggregators and Brokers. Insurance Specialists – Third Party Administrators (TPA), Surveyors, Loss Assessors, Medical Examiners. Regulatory Bodies – Insurance Regulatory and Development Authority of India (IRDAI), Insurance Council, Ombudsman. Educational Institutions – Insurance Institute of India (III), National Institute Academy (NIA).

**UNIT III Insurance Customers**

Introduction – Insured - Insured Categories - Corporate Customers and Retail customers (SME & individual) – Different Types of Customers - Ethical behavior of customers.

**UNIT IV Insurance Contract**

Introduction – General Contract - Utmost Good faith - Insurable interest - Material facts - Indemnity - Proximate cause – Subrogation – Warranties - Contract of Insurance - Essential conditions for a contract - Contractual duties.

**UNIT V Types of Insurance**

Classification of Insurance - Life Insurance - Life Assurance Products - General Insurance - Fire, Marine, Motor, Fidelity insurance, Accident insurance, Health Insurance, Travel Insurance, Crop Insurance – Difference between Life and Fire Insurance - Difference between Fire and Marine Insurance. Annuities – Features of Annuities.

**Text Book(s):**

1. Principles of Insurance- Insurance Institute of India, Mumbai Publication 2016
2. M.N.Mishra & S.B.Mishra, "Insurance: Principles and Practice, S.Chand & Co., New Delhi,2009

**Reference Book(s):**

1. P.K.Gupta, "Fundamental of Life Insurance Theories and Applications", PHI Learning Private Limited, New Delhi, 2010.
2. Dr.P.Periasamy, "Principles Practice of Insurance", Himalaya Publishing House, Mumbai, 2007.
3. Kahinika Mishra, "Fundamentals of Life Insurance Theories and Applications", PHI Learning Private Ltd, New Delhi, 2010.
4. Jagannath Kulkarni, A.B. Dange and Ms. Nazareth, "IC – 01 Principles of Insurance", Insurance Institute of India, Mumbai, 2016.



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**PROGRAMME: B.Com., (Banking & Insurance)**

**COURSE CODE : 17U2ISM2**

**COURSE TITLE : Digital Banking Operations**

**QN.NO : 7910**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Unit I Bank Computerization**

Bank Computerization – need - stand alone system-multi user system- LAN and WAN. Digital Banking vs. Traditional banking – Models of E-Banking - Advantages and Constrains of E banking - Mobile Banking - Core Banking - components - benefits- essential requirements- Electronic Products- Security Measures.

**Unit II E- Payment System and Electronic Banking**

Electronic Payment System- Banking Technology – ATM - HWAK (The Intelligence Auto Teller and Netware Management System) –White Label- ATMs-National Payment Corporation of India- RuPay.

**Unit III On Line Banking**

Online banking – online enquiry - update facilities- Personal Identification Number (PIN) and their uses in conjunction with Magnetic Cards on both Credit and Debit Cards- Multiple PINs –Electronic Purse- Bank Card- Electronic Cheque- Electronic Cash- Electronic Token- Anytime banking- anywhere banking-home banking- internet banking –mobile banking-E Commerce- Cheque Truncation- Note and Coin Counting Machine.

**Unit IV Data Communication Network and Funds Transfer**

Modes of Transmission- Net Scenario in India- major networks-INET-NICNET-INDONET-RBI NET – RBI’s VSAT-Electronic Funds Transfer system- Plain Messages (Telex or Data Communication) Structural Messages (SWIFT) – Automated Clearing Systems- Clearing House - CHIPS-CHAPS-CHATS-Two level funds transfer system-fed wire-bank wire-POS- NEFT- RTGS- IMPS-Digital Signature

**Unit V Technology Upgradation and Security Considerations**

Trends in Technology Developments - Data Warehousing- Data Mining - Global Developments in Banking Technology - Security Considerations-Types of Threats - accidental damages- malicious damages - Control mechanism- Physical, Internal and Operational Control. – Computer Audit- scope – approaches- Information System Audit- objectives and benefits- Information System Security- need – objectives.

**Text Book:**

1. Principles and Practices of Banking- Indian Institute of Banking and Finance- Macmillan Publication.

**Reference Book(s):**

1. E. Gordon and K. Natarajan, “Banking Theory, Law and Practice”, Himalaya Publishing House, 2015.
2. Atul Kumar Srivastava, “Essentials of Bank Management – An Indian Perspective”, Kunal Books, New Delhi, 2013.
3. Dr. P. Rizwan Ahmed, “E-Business & E-Commerce”, Margam Publications, 2015.



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**PROGRAMME: B.Com., (Banking & Insurance)**

**COURSE CODE : 17U3IMC6**

**COURSE TITLE : Practice of Life Insurance**

**QN.NO : 7911**

**TIME : 3 Hours**

**MAX.MARKS :75**

### **Learning Objectives**

- To get practical exposure on practice of life insurance viz., premium & bonus, various plans of life insurance
- To know about policy documents and conditions prevailing in policy documents
- To prepare policy claims and procedures.
- To acquire comprehensive knowledge on premium, surrender, assignment and revival of policies

**Learning Outcomes:** Depth knowledge on Life insurance and its practices. Ability to calculate premium and claims. Understanding of various types of life insurance products.

### **Unit – I Practice of Life Insurance**

Life Insurance Organisation: Definition – Growth of Insurance Business in India – Liberalisation of the Indian Insurance sector – List of Private Life Insurance Companies Operating in India – Organisational structure of a Life Insurance Company – Appointment of Life Insurance Agents and their Functions – Remuneration to Agents – Trends in Life Insurance distribution channel.

Premium and Bonuses: Meaning of premium – Definitions – Types of Premium – Calculation of Premium. Meaning of Bonus — Definition – Types of Bonus.

Plans of Life Insurance: Analyze of various Insurance plans – Features of a Traditional plan – Types of Life Insurance Plans – Importance of Riders – Industrial Life Insurance – Benefits of Married Women Property Act (MWP Act) – Importance of Keyman Insurance – Importance of Health Insurance.

### **Unit – II Annuities, Group Insurance and Linked Life Insurance Policies**

Annuities: Meaning – Definitions – Different Types of Annuity Plans – Advantages and Disadvantages of Annuity.

Group Insurance: Meaning – Importance of Group Insurance – Features of Group Insurance – Eligibility conditions in Group Insurance – Different Group Insurance Schemes – Premium Pricing In Group Insurance – Payment of Gratuity. Group Superannuation Scheme – Types of Group Superannuation Schemes – Advantages and Disadvantages of Group Superannuation Schemes - Pension – Types of Pension.

Linked Life Insurance Policies: Unit Linked Insurance Plan (ULIP) – Definition – ULIP Premium – Choice of Funds – Difference between ULIP and Traditional Plan – Work of ULIP - Pricing of units – Features of ULIP – IRDA guidelines.

### **Unit – III Application & Acceptance and Policy Documents**

Application and Acceptance: Fundamentals of a life Insurance Contract – Essentials elements of a valid contract – Principles of utmost good faith – Insurable Interest – Life Insurance application process – Underwriting of Life insurance.

Policy Documents: Format of Documents – Policy Schedule – Condition and Privileges in an Insurance Policy.

### **Unit – IV Premium Payment, Revival, Assignment, Nomination and Surrender of Policy.**

Premium: Factors affecting premium – Timing of Premium – Calculation of Premium – Surrender value and non-forfeiture options.

Revival of Policy – Meaning – Different revival schemes.

Assignment of Insurance policies – Features of Assignment – Types of Assignment.

Nomination – Process of Nomination – Features of Nomination – Differences between Nomination and Assignment.

Surrender of an Insurance Policy – Features of Surrender – Foreclosures – Features of Foreclosure.

### **Unit – V Policy Claims**

Policy claims – Definition – Types of policy claims – Proof of title of claimant – Nomination – Claim concession – Presumption of death – Insurance riders – Accidental death benefit rider – Permanent disability benefit – Post maturity options.

### **Book for Study**

Practice of Life Insurance, Insurance Institute of India, Mumbai.

### **Books for Reference**

1. Dr. A. Murthy, *Principles of Insurance*, Margam Publications, Chennai.
2. Dr.P.Periasamy, *Principles & Practice of Insurance*, Himalaya Publishing House, Mumbai.
3. M.N Mishra & S.B. Mishra. *Insurance Principles and Practice*, S. Chand & Company Ltd., New Delhi

<http://.insuranceinstituteofindia.com>, [www.investopedia.com](http://www.investopedia.com)



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**PROGRAMME: B.Com., (Banking & Insurance)**

**COURSE CODE : 17U3ISM3**

**COURSE TITLE : Foreign Trade**

**QN.NO : 7912**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning Objectives**

- To gain knowledge on International trade and its importance in Balance of Payments of the country
- To equip on preparation of export procedures and documentation with INCO Terms and familiarize with Terms of Letter of Credit
- To calculate foreign exchange rate in different situations
- To know overview and importance of International Institutions

**Learning Outcomes:** Knowledge on Foreign Trade, Skill on Export documentation & Procedure

**Unit I: Introduction to Foreign Trade**

Foreign Trade – Definition - Need and Importance – Domestic Trade Vs Foreign Trade - Balance of Trade – Balance of Payments (BoP)– Components of BoP – BoP Disequilibrium.

**Unit II: Foreign Exchange**

Meaning – Exchange Rates – Factors determining Exchange Rate – Types of Exchange Rate - Fixed and Fluctuating Rates - Spot and Forward Rates.

**Unit III: Export Financing & Export Procedure**

International Commercial Terms (INCO Terms) EXW - FCA– FAS – FoB – C&F – CIP – CPT – DAF – DES – DEQ – DDU – DDP.

Export Financing – Importance of Export Financing – Methods of Export Financing – Pre-shipment & Post shipment credit.

Processing of Export Order – Excise Clearance – Customs Clearance – Quality and pre – shipment inspection – Duty Draw back.

**Unit IV: Export Documentations & Letter of Credit**

Export Documentations – Documents Relating to Goods – Documents Relating to Shipping– Combined Transportation Documents – Certificate of Inspection – Appropriate forms. Letter of Credit - Meaning – Types of Letter of Credit – Mechanism of Letter of Credit.

**Unit V: International Institutions**

ECGC – Role of ECGC - EXIM Bank – Functions – GATT – Objectives - WTO - Principles.

**Book for Study**

Francis Cherunilam, *International Trade and Export Management*, 20<sup>th</sup> Revised Edition, 2017, Himalaya Publishing House, Mumbai.

**Books for Reference**

1. T.A.S Balagobal, *Export Management*, Himalaya Publishing House, Mumbai
2. C. Jeevanandam, *Foreign Exchange, Practice, Concepts & Control*, Sultan Chand & Sons, New Delhi.
3. Dr. S. Sankaran, *International Trade*, Margham Publications, Chennai.
4. Dr. V. Radha, *International Trade*, Prassanna Publishers & Distributors, Chennai.
5. www.wto.org.in, [www.investopedia.com](http://www.investopedia.com).



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**PROGRAMME: B.Com., (Banking & Insurance)**

**COURSE CODE : 17U4IMC9**

**COURSE TITLE : Service Marketing**

**QN.NO : 7913**

**TIME : 3 Hours**

**MAX.MARKS :75**

### **Learning Objectives**

- To know the basic concept of marketing and various approaches of study of marketing
- To have a exposure towards services marketing and its components
- To acquaint knowledge on marketing of banking and insurance sectors

**Learning Outcomes:** knowledge on Basics of Marketing &Service marketing. Complete understanding of marketing of banking and insurance products.

### **Unit – I Introduction to Marketing**

Definition – Importance – Evolution of Marketing Concept – Marketing Functions – Classification – Approaches to the Study of Marketing – Meaning of market – Kinds of Market – Market Segmentation – Methods of Segmentation - Concept of Market Targeting and Positioning.

### **Unit – II Marketing of Services**

Introduction – Definition – Goods and Services (A Comparative Analysis) – Salient features of Marketing Services – Services Marketing – Concepts – Significance – Marketing Information System.

### **Unit – III Management of Service Marketing**

Introduction – Concepts of Marketing Mix – Capacity Planning – Capacity Scheduling – Internal Marketing.

### **Unit – IV Bank Marketing**

Introduction – Bank Marketing-Concept – Justification for marketing the Banking services – Users of Banking services – Behavioral Profile of users – MIS for Banks – Significance – Marketing Segmentation – Marketing Mix – Physical attraction – Bank Marketing in the Indian Perspective.

### **Unit – V Insurance Marketing**

Introduction – Concept – Users – Behavioral Profile of Users – Marketing Segmentation – Insurance product – Product Planning and Development – Formulation of marketing mix for Insurance organization – Promotion mix – Price mix – Place mix – The People – Insurance Marketing in the Indian Environment.

### **Books for Study**

Jha S.M, Services Marketing, Himalaya Publishing House, Mubai.

### **Books for Reference**

1. R. Srinivasan, *Services Marketing*, The Indian Context, PHI Learning Pvt. Ltd.
2. Zeithamal, Valarie.A, *Services Marketing*, Tata McGraw Hill, New Delhi.
3. Rajendra Nargundkar, *Service Marketing*, Tata McGraw Hill, New Delhi.
4. Lovelock Christopher, *Service Marketing*, Pearson Education, Delhi.
5. [www.investopedia.com](http://www.investopedia.com), [www.edx.org](http://www.edx.org), [www.businessdictionary.com](http://www.businessdictionary.com)



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**PROGRAMME: B.Com., (Banking & Insurance)**

**COURSE CODE : 17U1IAC1**

**COURSE TITLE : Regulation of Insurance Business**

**QN.NO : 7914**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning Objectives**

- To know comprehensive knowledge on Insurance legislation and Insurance Act
- To understand the various regulation on insurance business viz Anti money laundering
- To aware about Dispute Resolution Mechanism and prerequisites conditions for lodging complaints
- To acquaint knowledge on Financial Regulatory Aspect of Solvency Margin & Investments and International Trends in Insurance Regulations

**Learning Outcomes:** Comprehensive knowledge on IRDA act and regulation of conduct of business. Awareness of Dispute Resolution Mechanism and International Trends in Insurance Regulations

**Unit – I Development of Insurance Legislation in India and Insurance Act, 1938**

Introduction – Stages in the development of life insurance in India – Stages in the development of non-life insurance in India – Nationalisation of the insurance business in India – Insurance Sector Reforms – Insurance Association of India, Councils and Committees – General Insurance Business (Nationalisation) Act, 1972 (GIBNA) - Provisions of the General Insurance Business (Nationalisation) Act, 1972 (GIBNA).

Insurance Regulatory and Development Authority (IRDA) – Composition of IRDA – Purpose of Forming the IRDA – Duties, Powers and Functions of the IRDA – Regulations issued by IRDA – Acts governing insurance business in India – General and Life Insurance Councils. IRDA and its Licensing functions – The code of conduct applicable to Agents, Corporate Agents and Brokers – Regulation for Third Party Administrators (TPA) – Registration of Insurance Companies – Life and General Reinsurance Regulations – General Insurance Corporation of India (GIC). Surveyors – Role and Duties of Surveyors – Licensing Procedure – Corporate surveyors and Loss Assessors – Renewal of licence – Duties and Responsibilities of a Surveyor and Loss Assessor – Categorisation of Surveyors – Code of conduct.

**Unit – II Regulations on Conduct of Business**

The Insurers’ obligations to rural and social sectors – Micro Insurance – History of micro insurance – IRDA Micro-insurance Regulations, 2005. Regulation of ULIPs – Regulatory environment of ULIPs – Money laundering – Stages and methods of money laundering – Money laundering legislation and international co-operation – Know Your Customer (KYC) – Process of KYC – Anti-Money Laundering (AML) and Countering Financing of Terrorism (CFT) Guidelines – Methods of Receipt of premium – Commencement of risk -

### **Unit – III Policyholder’s Rights of Assignment, Nomination, Transfer and Protection of Policyholder’s Interest**

Provisions related with the assignment and transfer of Insurance Policies (Section 38) – Provisions related with the nomination of Insurance policies (Section 39) – Provisions related with the prohibition of rebate (Section 41) – Provisions related with the no risk to be assumed premium is received in advance (Section 64VB).

Protection of Policyholders Interest – Stages of Insurance policy – Pre-sale stage of insurance policy – Post-sale stage of insurance policy – Free look period – Objective of free look period – Requirements for cancellation of cancellation of policy in free look period – Matters to be stated in a life insurance policy – Grievance redressal procedure – Policyholders’ servicing – Claims procedure in respect of a life insurance policy – Claims procedure in respect of a general insurance policy – Key feature document – Format of Key Feature Document.

### **Unit – IV Dispute Resolution Mechanism**

Consumer Protection Act, 1986 – Features of Act – Structure of Consumer Protection Act, 1986. Insurance ombudsman – Nature of complaints – Pre-requisite conditions for lodging complaint – Suggested amendments by the ‘Law Commission’.

### **Unit – V Financial Regulatory Aspect of Solvency Margin & Investments and International Trends in Insurance Regulations**

Financial Regulatory Aspect of Solvency Margin & Investments – Types of Reserves maintained by Insurance Companies – Reserving Process followed by Insurance Companies – Insurance Accounting.

International Trends in Insurance Regulation – Impact on the Indian Insurance Sector – Insurance Regulatory Systems of other countries.

### **Book for Study**

Regulation of Insurance Business, Insurance Institute of India, Mumbai.

### **Books for Reference**

1. Dr. A. Murthy, *Principles of Insurance*, Margam Publications, Chennai.
2. Dr.P.Periasamy, *Principles & Practice of Insurance*, Himalaya Publishing House, Mumbai
3. Dr. P.K. Gupta, *Insurance and Risk Management*, Himalaya Publishing House, Mumbai.
4. M.N Mishra & S.B. Mishra. *Insurance Principles and Practice*, S. Chand & Company Ltd., New Delhi.
5. <http://.insuranceinstituteofindia.com>, [www.investopedia.com](http://www.investopedia.com)



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**PROGRAMME: B.Com., (Banking & Insurance)**

**COURSE CODE : 17U4IAC4**

**COURSE TITLE : Banking and Allied Laws – I**

**QN.NO : 7915**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning Objectives**

- ❖ To gain the comprehensive knowledge on the Banking Law and business law viz., Contract Act
- ❖ To know the legal framework for special contract and sale of goods act
- ❖ To learn about Indian Partnership Act

**Learning Outcomes:** Basic knowledge on legal framework of regulation of banks, contract act, special contracts sales of goods act, Partnership act and its relevance in banking business

**Unit – I Legal Framework of Regulation of Banks**

Introduction – Central Bank – Public sector, Private sector, RRBs, and Co-operative Banks. Control over organisation of Banks. Regulation of Banking Business – Reserve Bank of India (RBI) Act 1932 – Banking Regulation Act 1956 – Negotiable Instrument Act,1881.

**Unit – II Indian Contract Act,1872**

Introduction – Contract – Agreement – Types of Contract – Essential elements of Contract – Wagering and Contingent contract – Quasi Contract – Contract Act and Banking.

**Unit – III Specific Contracts**

Contract of Indemnity – Meaning – Rights of Indemnity holder – Implied Indemnity – Enforceability. Contract of Guarantee – Meaning - Parties – Basic principles – Liability of Surety. Contract of Bailment – Meaning – Kinds of Bailment – Duties of Bailee and Bailer – Bailee’s Lien. Contract of Pledge – Meaning – Ingredients of Pledge – Nature of Pledge. Contract of Agency – Meaning – Rights – Termination.

**Unit – IV Sale of Goods Act, 1930**

Meaning – Features – Sale & Agreement to Sell – Distinction between Sale and Agreement. Conditions and Warranty – Introduction – Meaning – Implied conditions and Warranty – Rights of unpaid of seller.

**Unit – V Indian Partnership Act, 1932**

Meaning – Nature – Types of Partners – Limited Liability Partnership (LLP) – Features – Relation of Partner to one another – Relation of Partners to third parties – Duties of Partners – Dissolution of Firm – Effect of Non Registration.

**Books for Study**

Legal and Regulatory Aspects of Banking, IIBF, MacMillan Publications, Mumbai.

**Books for Reference**

1. S.N Maheshwari & S.K. Maheshwari, *A Manual of Business Law*, Edition 2016, Himalaya Publishing House, Delhi.
2. www.icaai.org.in, www.icmai.in, [www.icsi.edu.in](http://www.icsi.edu.in)

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**PROGRAMME: B.Com., (Banking & Insurance)**

**COURSE CODE : 17U5IME2**

**COURSE TITLE : Practice of General Insurance**

**QN.NO : 7916**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning Objectives**

- To Sensitize the concept of general insurance and its market
- To gain comprehensive knowledge on Fire and Marine insurance
- To equip to prepare procedures for making claims against different kinds of insurance Life, Fire and Marine.

**Learning Outcomes:** Basic knowledge general insurance and Depth knowledge on principles of insurance for Fire and Marine Insurance. Skill on premium calculation and Claim procedure

**Unit I**

**Introduction to General Insurance**

Origin of Insurance – Classification of general insurance companies – Features of Indian General Insurance Market – International Insurance market – Global relationship – Claim process- Reinsurer – Retrocessionaire – Categories of insured – Intermediaries – Actuaries.  
Policy Documents and Forms – Insurance Contract – Structure of an insurance policy – Legal Document – Insurance proposal forms and certificates.

**Unit II**

**Fire and Marine Insurance**

General Insurance Products – Cover provided under Fire Insurance Policy –Special Policies – Consequential Loss Policy – Marine Cargo Policy – Marine Hull Policy – Types of marine policies.

**Unit III**

**Motor Insurance and Personal Liability Insurance**

Motor Insurance policies – Compulsory insurance as per Motor Vehicles Act, 1988 – Types of policies – Basic underwriting and rating features – Motor claims and procedures – Cover provided under liability insurance. Personal accident, Health and specialty policies – Engineering insurance policies – Burglary insurance – Baggage insurance – Money insurance – Fidelity Guarantee Insurance – Television insurance – Pedal cycle insurance – Plate glass insurance – Neon sign insurance – Householders insurance – Shopkeeper’s insurance – Banker’s Blanket policies – Jeweller’s Block policies – Office Protection Shield – Crime insurance – Aviation insurance – Satellite insurance – Oil and energy risks insurance – Cyber liabilities – Micro insurance.

**Unit IV**

**Underwriting, Rating and Premium**

Underwriting process – Risk sharing methods – Reinsurance – Types – Methods – Risk management – Risk identification - Evaluation or assessment - Prevention - Control.  
Premium pricing mechanism – Trends – Refinements – Burning cost – Soft market and hard market – Rating the policy.

P.T.O.

## **Unit V**

### **Claims, Insurance Reserves and Accounting**

Basics of a claim – Claim conditions – Information Technology systems – Process of claims management – Quantification – Underinsurance – Arbitration – Modes of settlement – Leakage – Ex-gratia payments.

Different types of reserves – Stakeholders – Types of technical reserves – Reserving process – Premium investment strategies. Insurance Accounting – Accounting Module.

### **Book for Study:**

*Practice of General Insurance*, Insurance Institute of India, Mumbai.

### **Books for References:**

1. Alka Mittal & S.L. Gupta, *Principles of Insurance and Risk Management*, Sultan Chand & Sons, New Delhi. (Unit I & II)
2. M.N Mishra & S.B. Mishra. *Insurance Principles and Practice*, S. Chand & Company Ltd., New Delhi (Unit III , IV & V)
3. Dr. A. Murthy, *Principles of Insurance*, Margam Publications, Chennai.
4. Dr.P.Periasamy, *Principles & Practice of Insurance*, Himalaya Publishing House, Mumbai
5. <http://.insuranceinstituteofindia.com>
6. [www.investopedia.com](http://www.investopedia.com)

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**PROGRAMME: B.Com., (Banking & Insurance)**

**COURSE CODE : 17U5IME3**

**COURSE TITLE : Banking & Allied Laws - II**

**QN.NO : 7917**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning Objectives**

To gain the comprehensive knowledge on consumer protection, competition and FEMA Act  
To know the legal framework for Bankers books evidence act, Right to Information and Information Technology act and SARAFASEI  
To acquire basic knowledge on Recovery of Debts Due to Banks and Financial Institutions (RDBFI) Act, 1993.

**Learning Outcomes:** Basic knowledge on consumer protection, competition, FEMA, RTI, IT Act, Bankers Book Evidence Act and SARAFASEI Act

**Unit I Consumer Protection Act 1986 , Competition Act 2002 and FEMA 1999.**

Consumer Protection Act 1986 - Preamble, extent and Definitions – Consumer Protection Councils – Consumer Forums.

Competition Act 2002 – Object – Definitions – Competition Commission of India.

Foreign Exchange Management Act (FEMA) 1999 - Important terms – Powers of RBI – Directorate of Enforcement.

**Unit II Bankers Book Evidence Act, 1891**

Introduction - Relevant Provisions of Law of Limitation – Prevention of Money Laundering. Definition of Sale, Mortgage, Lease with reference to relevant Laws.

**Unit III Right to Information (RTI) Act, 2005 & Information Technology (IT) Act, 2000**

Introduction - RTI Act, 2005 – Applicability – Definitions – Important provisions. IT Act, 2000 – Definitions – Electronic Governance – Certifying Authorities – Digital Signature Certificates – Penalties – Appeal.

**Unit IV Securitization and Reconstruction of Financial Assets and Enforcement of Securities Interests (SARAFASEI) Act, 2002 and Insolvency and Bankruptcy Code (IBC), 2016**

Introduction - Constitutional Validity - Definitions – Regulation & Reconstruction – Enforcement of Security interest – Central Registry – Enforcement and Penalties. An Overview of IBC 2016.

**Unit V Recovery of Debts Due to Banks and Financial Institutions (RDBFI) Act, 1993**

Objectives – Constitution of Tribunals – Procedure – Enforcement Process – Banking Ombudsman – Lok Adalat

**Books for Study**

*Legal and Regulatory Aspects of Banking*, IIBF, MacMillan Publications, Mumbai.

**Books for References:**

1. S.N Maheshwari & S.K. Maheshwari, *A Manual of Business Law*, Edition 2016, Himalaya Publishing House, Delhi.
2. [www.icaai.org.in](http://www.icaai.org.in)
3. [www.icmai.in](http://www.icmai.in)
4. [www.icsi.edu.in](http://www.icsi.edu.in)



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**PROGRAMME: B.Com., (Banking & Insurance)**

**COURSE CODE : 17U6IME5**

**COURSE TITLE : Banking & Allied Laws - II**

**QN.NO : 7920**

**TIME : 3 Hours**

**MAX.MARKS :75**

### **Learning Objectives**

- To gain basic knowledge on auditing and its importance
- To get comprehensive knowledge on Internal audit and internal control
- To acquire skill on vouching and verification of assets and liabilities
- To gain better knowledge on audit of Banking and Insurance Companies

**Learning Outcomes:** Thorough knowledge on auditing, preparation of audit programmes, conduct of internal audit , audit report of banking and insurance companies

### **Unit I**

#### **Introduction to Auditing**

Meaning – Definition – Nature of Audit – Objectives of Audit - Scope of Audit – Advantages of Auditing – Inherent Limitations of an Audit - Types of Audit - Relationship of Auditing with other disciplines – Qualities of Auditor - Audit Note book – Audit File – Audit Planning – Audit Programme.

### **Unit II**

#### **Internal Control and Internal Audit**

Internal Control - Concept of Internal Control – Features of a Good Internal Control System – Limitations of Internal Control - Components of an Internal Control System - Test of Control – Internal control in Computerised information System Environment (CIS) - Internal Check – Features. Internal Audit – Definition – Scope – Internal Audit Report.

### **Unit III**

#### **Verification of Assets and Liabilities and Audit Report**

Verification of Assets and Liabilities - Definition – General Principles – Fixed assets – Investment – Inventories – Freehold and Lease hold property – Loans, bills receivable – Sundry debtors – Plant and Machinery – Patents – Verification and valuation of liabilities. Audit Report - Contents of Audit Report – Signing of Auditors Report

### **Unit – IV**

#### **Audit of Banking Companies**

Introduction - Salient Features – Accounting System of Bank – Internal Control System in a Bank – Bank Audit – Checking of Assets and Liabilities – Audit of Advances – Prudential Norms for Income and Recognition – Special Liabilities imposed on the Auditors of Banking Companies.

### **Unit V**

#### **Audit of Insurance Companies**

Introduction - Accounts and Audit of General Insurance Business – IRDA (Preparation of Financial Statements and Auditors Report of Insurance Companies) Regulations, 2000 –

Audit of Accounts – Audit of Revenue Accounts of Insurance Business – Audit of Balance Sheet.

**Books for Study:**

Dr. B.N. Tandon, Dr. S. Sudharsanam & S. Sundharabahu, **Practical Auditing**, S.Chand & Company Pvt.Ltd. New Delhi.

CA Pavan Kumar K.CH, **Auditing and Assurance**, First Edition 2013, S.Chand & Company Pvt. Ltd., New Delhi.

**Books for References:**

1. Aruna Jha, Auditing & Assurance, 4<sup>th</sup> Edition, Taxmann's Publications, New Delhi.
2. S.K. Basu, Auditing & Assurance, Pearson Publications, Delhi.
3. CA Pavan Kumar K.CH, **Auditing and Assurance**, First Edition 2013, S.Chand & Company Pvt. Ltd., New Delhi.
4. [www.icaai.org.in](http://www.icaai.org.in),
5. [www.icmai.in](http://www.icmai.in)
6. [www.icsi.edu.in](http://www.icsi.edu.in)

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**THE MADURA COLLEGE (Autonomous), MADURAI – 625 011**  
(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY)  
RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH “A” GRADE BY NAAC

**PROGRAMME: B.Com**

**COURSE CODE : 20U1KMC1**

**COURSE TITLE : Financial Accounting – I**

**QN.NO : 11701**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Course Objectives**

- To know the basic concepts and convention of accounting, accounting system and Accounting Standards
- To classify the various kinds of errors and their rectification and to prepare Bank Reconciliation Statement
- To prepare and present final accounts of Sole Proprietor concern of Manufacturing and Trading Business independently
- To calculate depreciation under various methods and to prepare accounting for depreciation under various acts
- To gain working knowledge on accounting for insurance claims, to determine average due date and to prepare account current

Unit	Course Contents	Hours
I	Definition – Accounting Principles, Concepts and Conventions – Rules – Accounting Equation – Double Entry System - Advantages of Double entry system - Basic knowledge of Accounting Standards and Ind AS.	18
II	Bank Reconciliation Statement – Trial Balance – Rectification of errors – Suspense Account – Effect of errors on profit.	18
III	Preparation of Manufacturing, Trading and Profit and Loss Account and Balance Sheet – Adjustment Entries – Closing entries.	18
IV	Meaning – Causes – Fixed installment method, Written down value method, Change in the providing depreciation with Prospective and Retrospective Effect, Annuity method, Sinking fund method, Insurance policy method – Depreciation as per Companies Act (useful life method) and Income-Tax Act.	18
V	Accounting for Insurance claims- Loss of Stock – Loss of Profit (Simple Problems Only). Average Due Date and Account Current.	18

**The Questions should be asked in the ratio of 80% Problems and 20 % for theory**

**Books for Study**

1. S.P. Jain & K.L Narang, “*Advanced Accountancy*” Vol-I, Nineteenth Edition, 2015, Kalyani Publishers, Mumbai.

P.T.O.

## Books for Reference

1. R.L. Gupta & M. Radhaswamy, “*Advanced Accountancy*” Vol-I, 2015, Sultan Chand & Sons, New Delhi.
2. M.A. Arulanandam & K.S. Raman, “*Advanced Accountancy*” Vol-I, Sixth Edition, 2015, Himalaya Publishing House, Mumbai.
3. S. N. Maheshwari & Suneel K Maheshwari, “*Financial Accounting*”, Fifth Edition, 2012, Vikas Publishing House.
4. R.S.N. Pillai, Bagavathi & S. Uma, “*Fundamentals of Advanced Accountancy*”, Third Edition, 2015, S. Chand, New Delhi.
5. SP. Iyengar, “*Advanced Accountancy*” Vol-I, Fourth Edition, 2004, Sultan Chand & Sons, New Delhi.

## Web Resources

1. [www.quora.com](http://www.quora.com)
2. [www.accountingpath.com](http://www.accountingpath.com)
3. [www.tweakyourbiz.com](http://www.tweakyourbiz.com)

**Pedagogy:** Chalk & Talk, Assignments, Exercises, PPT, Assignment

### Course Learning Outcomes

CLOs	The students will be able to	K- Level
CLO 1	Describe the foundations in accounting concepts and conventions, relate with various accounting system and list out various (selective) Accounting Standards and Ind AS	Up to K2
CLO 2	Illustrate accounting skills through Subsidiary Books with Trial Balance, identifying various kinds of errors and their rectification and prepare to Bank Reconciliation Statement	Up to K3
CLO 3	Prepare final accounts of sole trader concern of manufacturing & trading Businesses.	Up to K4
CLO 4	Compute depreciation under various methods, analyses and change in method of depreciation with retrospective and prospective effect and distinguish the various methods of depreciation under Companies Act and Income Tax Act	Up to K4
CLO 5	Calculate the Average Due Date, prepare Account Current with various methods and determine insurance claims under stock and loss of profit policy	Up to K3

### Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

Course Learning Outcomes (CLOs)	Programme Specific Outcomes (with Graduate Attributes)					
	PO 1 (Knowledge Base)	PO 2 (Problem Analysis & Investigation)	PO 3 (Communication Skills & Design)	PO 4 (Individual and Team Work)	PO 5 (Professionalism, Ethics and equity)	PO 6 (Life Long Learning)
CLO 1	3	3	3	2	2	3
CLO 2	3	1	3	2	2	3
CLO 3	2	3	3	3	2	3
CLO 4	2	2	2	2	2	2
CLO 5	3	3	1	2	2	3

3- Advanced Application

2- Intermediate Development

1 - Introductory

**Mapping of Course Learning Outcomes (CLOs) with Programme Specific Outcomes (PSOs)**

Course Learning Outcomes (CLOs)	Programme Specific Outcomes (with Graduate Attributes)					
	PSO 1 (Knowledge Base)	PSO 2 (Problem Analysis & Investigation)	PSO 3 (Communication Skills & Design)	PSO 4 (Individual and Team Work)	PSO 5 (Professionalism, Ethics and equity)	PSO 6 (Life Long Learning)
CLO 1	3	3	3	2	2	3
CLO 2	3	1	3	2	2	3
CLO 3	2	3	3	3	2	3
CLO 4	2	2	2	2	2	2
CLO 5	3	3	1	2	2	3

3- Advanced Application    2- Intermediate Development    1 - Introductory

**Learning Outcome Based Education & Assessment (LOBE**

**Formative Examination - Blue Print**

**Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)**

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

**Distribution of Marks with K Level CIA I & CIA II**

	K Levels	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	CLOnsolidated %
CIA I	K1	2	2	-	--	4	6.67	67
	K2	2	4	10	20	36	60	
	K3	-	-	10	10	20	33.33	33
	K4	-	-	-	-	-	-	-
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100</b>
CIA II	K1	2	2	-	--	4	6.67	50
	K2	2	4	10	10	26	43.33	
	K3	-	-	10	10	20	33.33	33
	K4	-	-	-	10	10	16.67	17
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100</b>

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

**CLO5 will be allotted for individual Assignment which carries five marks as part of CIA component.**

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

S.No	CLOs	K- Level	Section A		Section B		Section B (Either/or Choice)	Section C (Open Choice)
			MCQs		Short Answers			
			No. of Questions	K-Level	No. of Questions	K- Level		
1	CLO 1	Up to K 2	2	K1&K2	1	K1	2 (K1&K1)	1(K2)
2	CLO 2	Up to K 3	2	K1&K2	1	K1	2 (K3&K3)	1(K3)
3	CLO 3	Up to K 4	2	K1&K2	1	K2	2 (K3&K3)	1(K4)
4	CLO 4	Up to K 4	2	K1&K2	1	K2	2 (K4&K4)	1(K3)
5	CLO 5	Up to K 3	2	K1&K2	1	K2	2 (K2&K2)	1(K3)
No. of Questions to be asked			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30

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

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

**Distribution of Marks with K Level**

K Levels	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	6	10	-	<b>19</b>	15.83	<b>42</b>
K2	5	4	10	10	<b>31</b>	25.83	
K3	-	-	20	30	<b>50</b>	41.67	<b>42</b>
K4	-	-	10	10	<b>20</b>	16.67	<b>16</b>
<b>Marks</b>	<b>10</b>	<b>10</b>	<b>50</b>	<b>50</b>	<b>120</b>	<b>100</b>	<b>100</b>

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

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**THE MADURA COLLEGE (Autonomous), MADURAI – 625 011**

(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY)

RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH “A” GRADE BY NAAC

**PROGRAMME: B.Com**

**COURSE CODE : 20U1KMC2**

**COURSE TITLE : Business Communication**

**QN.NO : 11702**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Course Objectives**

- To describe the basic concepts of communication, essentials of effective communication and to relate various forms of communication and enable them to know the effective media of communication and barriers.
- To develop better written business communication skills to enhance their writing skills in various forms of business letters and reports.
- To enhance oral business communication skills in the form of Speeches, Group communication, Presentations, Listening and Dialogue skills.
- To write resume for application for different positions independently
- To acquaint knowledge on report writing and able to write business reports

Unit	Course Contents	Hours
I	<b>Introduction</b> Meaning - Definition - Characteristics – Process - Essentials of Effective Communication - Forms of Communication - Verbal and Non-Verbal - Types - Formal and Informal - Media of Communication - Written – Oral - Visual - Audio Visual - Computer based Communication - Barriers and remedies.	12
II	<b>Written Communication</b> Meaning - Business Letters - Essentials of a good Business Letter - Layout - Trade Letters – Enquiries & Offers – Quotations – Orders - Circular Letters - Sales Letters - E-mail Etiquettes.	12
III	<b>Oral Communication</b> Oral and other forms of Communication – Speeches - Group communication - Presentations - Listening – Dialogue skills.	12
IV	<b>Drafting of a resume</b> Application for a situation – Structure - Preparation of Curriculum vitae – Drafting an application for different positions.	12
V	<b>Report Writing</b> Meaning - Types of Business Reports - Structure of a Report - Stock exchange reports and Sales reports.	12

**Books for Study**

UrmilaRai& S.M Rai, “*Business Communication*”, Second Edition, 2015, Himalaya Publishing House, Mumbai.

**P.T.O.**

**Books for Reference**

1. Rajendra Pal & J.S. Korlahalli, “*Essentials of Business Communication*”, Thirteenth Edition, 2013, Sultan Chand & Sons, New Delhi.
2. M.S. Ramesh, C.C. Pattanshetti “*Business Communication*”, Twenty Eight Edition, 2015, R. Chand & Co, New Delhi.
3. R.S.N. Pillai & Bagavathi, “*Modern Commercial Correspondence*”, 2007, S.Chand & Company Ltd, New Delhi.
4. Herta A Murphy, Herbert W Hildebrandt & Jane P. Thomas, Seventh Edition, 2010, “*Effective Business Communication*”, McGraw Hill Education Private Limited, New Delhi.
5. Sanjay Kumar & PushpLata, 2012, “*Communication Skills*”, Oxford University Press.

**Web Resources**

[www.barcodesinc.com](http://www.barcodesinc.com), [www.mindtools.com](http://www.mindtools.com), [www.mheducation.com](http://www.mheducation.com)

**Pedagogy:** Chalk & Talk, Assignments, Group Exercises, PPT, Case Lets

**Course Learning Outcomes:**

CLOs	On completion of the course, the students should be able to	K- Level
CLO 1	Describe the basic concepts of communication, essentials of effective communication and relate various forms of communication	Up to K2
CLO 2	Illustrate written business communication skills and classify writing skills in various forms of business letters.	Up to K3
CLO 3	Communicate orally in the form of Speeches, Group communication, Presentations, Listening and Dialogue skills.	Up to K4
CLO 4	Write resume for application for different positions independently	Up to K4
CLO 5	Acquaint knowledge on report writing and write business reports	Up to K3

**Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)**

Course Learning Outcomes (CLOs)	Programme Specific Outcomes (with Graduate Attributes)					
	PO 1 (Knowledge Base)	PO 2 (Problem Analysis & Investigation)	PO 3 (Communication Skills & Design)	PO 4 (Individual and Team Work)	PO 5 (Professionalism, Ethics and equity)	PO 6 (Life Long Learning)
CLO 1	3	1	3	2	2	3
CLO 2	3	2	3	2	2	3
CLO 3	3	2	3	3	3	3
CLO 4	2	1	3	1	2	2
CLO 5	3	2	3	2	2	3

3- Advanced Application

2- Intermediate Development

1 - Introductory

**Mapping of Course Learning Outcomes (CLOs) with Programme Specific Outcomes (PSOs)**

Course Learning Outcomes (CLOs)	Programme Specific Outcomes (with Graduate Attributes)					
	PSO 1 (Knowledge Base)	PSO 2 (Problem Analysis & Investigation)	PSO 3 (Communication Skills & Design)	PSO 4 (Individual and Team Work)	PSO 5 (Professionalism, Ethics and equity)	PSO 6 (Life Long Learning)
CLO 1	3	1	3	2	2	3
CLO 2	3	2	3	2	2	3
CLO 3	3	2	3	3	3	3
CLO 4	2	1	3	1	2	2
CLO 5	3	2	3	2	2	3

3- Advanced Application

2- Intermediate Development

1 - Introductory

**Learning Outcome Based Education (LOBE) & Assessment**

**Formative Examination - Blue Print**

**Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)**

Internal	CLOs	K- Level	Section A		Section B		Section C (Either/or Choice)	Section D (Open Choice)
			MCQs		Short Answers			
			No. of Questions	K- Level	No. of Questions	K- Level		
CIA I	CLO 1	Up to K 2	2	K1& K2	1	K1	2 (K2&K2)	1(K2)
	CLO 2	Up to K 3	2	K1& K2	2	K2	2 (K3&K3)	2(K2 & K3)
CIA II	CLO 3	Up to K 4	2	K1& K2	1	K2	2 (K2&K2)	1(K2)
	CLO 4	Up to K 4	2	K1& K2	2	K2	2 (K3&K3)	2(K3 &K4)
<b>Question Pattern  CIA I &amp; II</b>		No. of Questions to be asked	4		3		4	3
		No. of Questions to be answered	4		3		2	2
		Marks for each question	1		2		5	10
		Total Marks for each section	4		6		10	20

**Distribution of Marks with K Level CIA I & CIA II**

	K Levels	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
<b>CIA I</b>	K1	2	2	-	--	4	6.67	67
	K2	2	4	10	20	36	60	
	K3	-	-	10	10	20	33.33	33
	K4	-	-	-	-	-	-	-
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100</b>
<b>CIA II</b>	K1	2	2	-	--	4	6.67	50
	K2	2	4	10	10	26	43.33	
	K3	-	-	10	10	20	33.33	33
	K4	-	-	-	10	10	16.67	17
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100</b>

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.**

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

S.No	CLOs	K- Level	Section A				Section B (Either/or Choice)	Section C (Open Choice)
			MCQs		Short Answers			
			No. of Questions	K- Level	No. of Questions	K- Level		
1	CLO 1	Up to K 2	2	K1&K2	1	K1	2 (K1&K1)	1(K2)
2	CLO 2	Up to K 3	2	K1&K2	1	K1	2 (K3&K3)	1(K3)
3	CLO 3	Up to K 4	2	K1&K2	1	K2	2 (K3&K3)	1(K4)
4	CLO 4	Up to K 4	2	K1&K2	1	K2	2 (K4&K4)	1(K3)
5	CLO 5	Up to K 3	2	K1&K2	1	K2	2 (K2&K2)	1(K3)
No. of Questions to be asked			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30

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

**P.T.O.**

**Distribution of Marks with K Level**

K Levels	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	4	10	-	<b>19</b>	15.83	42
K2	5	6	10	10	<b>31</b>	25.83	
K3	-	-	20	30	<b>50</b>	41.67	42
K4	-	-	10	10	<b>20</b>	16.67	16

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

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**THE MADURA COLLEGE (Autonomous), MADURAI – 625 011**

(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY)

RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH "A" GRADE BY NAAC

**PROGRAMME: B.Com**

**COURSE CODE : 20U1KAC1**

**COURSE TITLE : Business Economics**

**QN.NO : 11703**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Course Objectives**

- To acquaint knowledge on managerial economics and apply appropriate principles in business decision
- To identify and trace various utilities and to infer the law of diminishing marginal utility
- To demonstrate the Law of Demand , Elasticity of Demand and Forecasting of Demand
- To familiarize the concept of factors of production and make a solid foundation on ISO Quant and ISO Cost lines
- To sensitize the concept of pricing policies and strategies in different business situations

<b>Unit</b>	<b>Course Contents</b>	<b>Hours</b>
<b>I</b>	<b>Nature, Scope and Methods of Managerial Economics</b> Meaning - Definition - Nature and scope of managerial economics - Methods of managerial economics - Role and functions of managerial economist – Managerial economics with other disciplines - Basic concepts in managerial economics.	18
<b>II</b>	<b>Cardinal Utility Analysis</b> Introduction - Concepts of Utility - Total, Marginal Utility - Law of Diminishing Marginal Utility - Law of Equi-Marginal Utility - Consumer's surplus.	18
<b>III</b>	<b>Demand and Demand Forecasting</b> Demand – Meaning – Definition - Law of Demand - Demand determinants- Elasticity of Demand - Types of Elasticity of Demand - Degrees of Price Elasticity of Demand - Measurement of elasticity of Demand - Meaning of demand forecasting - Methods of demand forecasting for established products.	18
<b>IV</b>	<b>Production, Costs and Revenue Analysis</b> Introduction - Features of factors of production - Law of returns (Increasing, Constant and Diminishing) – Isoquant - Iso-cost line- TC – VC – FC – AC – MC – AR – MR - Factors of Production.	18
<b>V</b>	<b>Pricing Policies and Strategies</b> Pricing - Pricing policy - Formulation of pricing policy - Objectives of pricing policy - Factors involved pricing policy - Pricing strategies - Skimming pricing and Penetration pricing - Pricing over the life cycle of a product - Cyclical pricing - Transfer pricing - Differential pricing - Full cost pricing.	18

**P.T.O.**

### Books for Studys

1. R. Cauvery, U.K. SudhaNayak, M. Girija and R. Meenakshi “*Managerial Economics*”, 2002, S.Chand& Co, New Delhi.
2. V.G. Mankar, “*Business Economics*”, 1999, Marcmillan India Ltd, New Delhi.

### Books for Reference

1. M.L. Jhingan and J. K Stephen, “*Managerial Economics*”, 2012, Vrinda Publications (P) Ltd., Delhi.
2. Varshney and Maheswary, “*Managerial Economics*”, 2004, Sultan Chand & Co., Delhi.
3. Managerial Economics, D. M. Mithani, “*Managerial Economics*”, 2006, Himalaya Publishing House, Delhi.
4. Branton, Noel and James M. Livingstone, “*Managerial Economics in Practice*”, 2001, Oxford University Press, Delhi.

### Web Resources

[www.edushareonline.in](http://www.edushareonline.in), [www.swlearning.com](http://www.swlearning.com)

**Pedagogy:** Chalk & Talk, Assignments, PPTs, Caselets

**\*Syllabus for the course on ‘Business Economics’ is being passed by the Board of Studies of Department of Economics.**

### Course Learning Outcomes:

CLOs	On completion of the course, the students should be able to	K- Level
CLO1	Describe the concepts of managerial economics and apply appropriate principles in business decision	Up to K2
CLO2	Group various utilities and Apply Diminishing Marginal Utility at various situations	Up to K3
CLO3	Make use of Law of Demand, Elasticity of Demand and Forecasting of Demand in various market conditions	Up to K3
CLO4	Examine various factors of production and Law of Returns to production	Up to K4
CLO5	Identify appropriate policies, methods and strategies	Up to K3

### Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

Course Learning Outcomes (CLOs)	Programme Outcomes (with Graduate Attributes)					
	PO 1 (Knowledge Base)	PO 2 (Problem Analysis & Investigation)	PO 3 (Communication Skills & Design)	PO 4 (Individual and Team Work)	PO 5 (Professionalism, Ethics and equity)	PO 6 (Life Long Learning)
CLO 1	3	1	3	2	2	3
CLO 2	3	3	2	1	2	3
CLO 3	3	2	3	2	2	3
CLO 4	2	1	3	3	3	2
CLO 5	3	2	3	2	2	3

3- Advanced Application      2- Intermediate Development      1 - Introductory

### Mapping of Course Learning Outcomes (CLOs) with Programme Specific Outcomes (PSOs)

Course Learning Outcomes (CLOs)	Programme Specific Outcomes (with Graduate Attributes)					
	PSO 1 (Knowledge Base)	PSO 2 (Problem Analysis & Investigation)	PSO 3 (Communication Skills & Design)	PSO 4 (Individual and Team Work)	PSO 5 (Professionalism, Ethics and equity)	PSO 6 (Life Long Learning)
CLO 1	3	1	3	2	2	3
CLO 2	3	3	2	1	2	3
CLO 3	3	2	3	2	2	3
CLO 4	2	1	3	3	3	2
CLO 5	3	2	3	2	2	3

3- Advanced Application      2- Intermediate Development      1 - Introductory

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

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

**Distribution of Marks with K Level CIA I & CIA II**

	K Levels	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/OR Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
CIA I	K1	2	2	-	--	4	6.67	67
	K2	2	4	10	20	36	60	
	K3	-	-	10	10	20	33.33	33
	K4	-	-	-	-	-	-	-
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100</b>
CIA II	K1	2	2	-	--	4	6.67	50
	K2	2	4	10	10	26	43.33	
	K3	-	-	10	10	20	33.33	33
	K4	-	-	-	10	10	16.67	17
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100</b>

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

**CLO5 will be allotted for individual Assignment which carries five marks as part of CIA component.**

**Learning Outcome Based Education & Assessment (LOBE)**

**Summative Examination- Blue Print**

**Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)**

S. No.	CLOs	K- Level	Section A				Section B (Either/or Choice)	Section C (Open Choice)
			MCQs		Short Answers			
			No. of Questions	K- Level	No. of Questions	K- Level		
1	CLO 1	Up to K 2	2	K1&K2	1	K1	2 (K1&K1)	1(K2)
2	CLO 2	Up to K 3	2	K1&K2	1	K1	2 (K3&K3)	1(K3)
3	CLO 3	Up to K 3	2	K1&K2	1	K2	2 (K3&K3)	1(K3)
4	CLO 4	Up to K 4	2	K1&K2	1	K2	2 (K4&K4)	1(K4)
5	CLO 5	Up to K 3	2	K1&K2	1	K2	2 (K2&K2)	1(K3)

No. of Questions to be asked	10		5		10	5
No. of Questions to be answered	10		5		5	3
Marks for each question	1		2		5	10
Total Marks for each section	10		10		25	30

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

**P.T.O.**

**Distribution of Marks with K Level**

<b>K Levels</b>	<b>Section A (Multiple Choice Questions)</b>	<b>Section B (Short Answer Questions)</b>	<b>Section C (Either/Or Choice)</b>	<b>Section D (Open Choice)</b>	<b>Total Marks</b>	<b>% of (Marks without choice)</b>	<b>Consolidated %</b>
K1	5	4	10	-	<b>19</b>	15.83	42
K2	5	6	10	10	<b>31</b>	25.83	
K3	-	-	20	30	<b>50</b>	41.67	42
K4	-	-	10	10	<b>20</b>	16.67	16

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

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# THE MADURA COLLEGE (Autonomous), MADURAI – 625 011

(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY)

RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH “A” GRADE BY NAAC

**PROGRAMME: B.Com**

**COURSE CODE : 20U1KSBE1**

**COURSE TITLE : Accounting Software**

**QN.NO : 11704**

**TIME : 3 Hours**

**MAX.MARKS :75**

## Course Objectives

- To have basic knowledge on computerized accounting and creation of various activities of accounting software
- To gain comprehensive knowledge on preparation of default vouchers and to create stock groups
- To acquire skill on preparation of order processing and pay roll accounting
- To acquaint knowledge and applicability of GST through accounting software
- To working knowledge on interest calculation and reporting & Budgeting

Unit	Course Contents	Hours
I	<b>Interface and Company Management:</b> Introduction to Tally ERP9 - Creating a Company – Altering and Deleting Company – Data Security: - Multi Language, Export, Import, Backup and Restore:- Ledgers- Creation- Single and multiple - Group – Altering – Deleting.	6
II	<b>Vouchers:</b> Kinds of Vouchers - Inventory- Introduction- Stock Group - Godown and Locations - Stock Category - Units of Measure - Stock Items	6
III	<b>Order Processing and Pay roll accounting:</b> Purchase Order Process - Sales Order Processing- Debit and Credit Notes, Bank Reconciliation-Manufacturing Vouchers: Bills of Materials - Job Costing, Tax Deducted at Source (TDS): Introduction - Creating - Payment - Tax Reports and Forms, Payroll Accounting.	6
IV	<b>Goods and Services Tax(GST):</b> Activating Tally in GST – Introduction - GST Taxes & Invoices - Creating GST Masters in Tally, Purchase Voucher with GST: Updating GST Number for Suppliers -Intra-State Purchase Entry in GST (SGST+CGST+IGST) - GST Purchase Entry for Unregistered Dealer in Tally - Reverse Charge Mechanism Entry for GST in Tally, Sales Voucher with GST: Updating GST Number for Suppliers - Intra-State Sales Entry in GST (SGST + CGST) - Inter-State Sales Entry in GST (IGST) - Printing GST Sales Invoice from Tally ERP9 Software, GST Reports and Returns.	6
V	<b>Interest Calculations (Auto Mode) and Budgeting &amp; Reporting</b> Interest Calculations-Point of Sales, Budgets and Controls: Budget Masters and Configurations - Budget Reporting and Analysis, Cost Centres and Cost Categories: Purchase and Sales Reporting- Analysing Debit and Credit Note - Overdue Payables and Receivables - Outstanding Reports and Printing, Stock Analysis and Reports - Financial Reports- Printing Reports -Miscellaneous- Duplicating Entries - Split Company Data - Merge Tally Companies, Shortcut Keys.	6

Contd.,

**Book for Study**

1. A.K. Nadhani, Implementing Tally, BPB Publications
2. Dr.P.Rizwan Ahmed, Tally ERP 9, Margham Publications,2016.

**Books for Reference:**

1. Dr. Mamrata Agrawal, Dream Tech Press, New Delhi,2010
2. K.K. Nandhani, Computerized Accounting under Tally, Implementing Tally, BPB publication. Deva Publications.
3. NamrataAgrawal“Tally9”PublishedbyDreamtech,year–2008.

**Pedagogy:** Chalk & Talk, PPT, Hands on Training, Lab Classes, Assignment, Case Lets

**Course Learning Outcomes:**

CLOs	On completion of the course, the students should be able to	K- Level
CLO 1	Create company name & various ledgers, individual & group wise and configure bills and vouchers Create and group various activities of accounting through TALLY	Up to K2
CLO 2	Prepare day books reports and master in stock entry and the inventory reports	Up to K3
CLO 3	Handle the Posting the vouchers through accounting package independently processing of purchase orders, sales order and salary payment	Up to K4
CLO 4	Illustrate and activate GST in preparation of accounting	Up to K3
CLO 5	Demonstrate various interest rate calculations, reports and budgets	Up to K2

**Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)**

Course Learning Outcomes (CLOs)	Programme Outcomes (with Graduate Attributes)					
	PO 1 (Knowledge Base)	PO 2 (Problem Analysis & Investigation)	PO 3 (Communication Skills & Design)	PO 4 (Individual and Team Work)	PO 5 (Professionalism, Ethics and equity)	PO 6 (Life Long Learning)
CLO 1	3	2	3	2	2	3
CLO 2	3	3	3	2	2	3
CLO 3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3
CLO 5	3	2	2	2	2	3

3- Advanced Application

2- Intermediate Development

1- Introductory

**Mapping of Course Learning Outcomes (CLOs) with Programme Specific Outcomes (PSOs)**

Course Learning Outcomes (CLOs)	Programme Specific Outcomes (with Graduate Attributes)					
	PSO 1 (Knowledge Base)	PSO 2 (Problem Analysis & Investigation)	PSO 3 (Communication Skills & Design)	PSO 4 (Individual and Team Work)	PSO 5 (Professionalism, Ethics and equity)	PSO 6 (Life Long Learning)
CLO 1	3	2	3	2	2	3
CLO 2	3	3	3	2	2	3
CLO 3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3
CLO 5	3	2	2	2	2	3

3- Advanced Application

2- Intermediate Development

1- Introductory

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

Internal	CLOs	K- Level	Section A		Section B		Section C (Either/or Choice)	Section D (Open Choice)
			MCQs		Short Answers			
			No. of Questions	K- Level	No. of Questions	K- Level		
CIA I	CLO 1	Up to K 2	2	K1& K2	1	K1	2 (K2&K2)	1(K2)
	CLO 2	Up to K 3	2	K1& K2	2	K2	2 (K3&K3)	2(K2 & K3)
CIA II	CLO 3	Up to K 4	2	K1& K2	1	K2	2 (K3&K3)	2(K3 & K4)
	CLO 4	Up to K 3	2	K1& K2	2	K2	2 (K2&K2)	1(K2)
<b>Question Pattern</b>  <b>CIA I &amp; II</b>		No. of Questions to be asked	4		3		4	3
		No. of Questions to be answered	4		3		2	2
		Marks for each question	1		2		5	10
		Total Marks for each section	4		6		10	20

**Distribution of Marks with K Level CIA I & CIA II**

	K Levels	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
<b>CIA I</b>	K1	2	2	-	--	4	6.67	67
	K2	2	4	10	20	36	60	
	K3	-	-	10	10	20	33.33	33
	K4	-	-	-	-	-	-	-
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100</b>
<b>CIA II</b>	K1	2	2	-	--	4	6.67	50
	K2	2	4	10	10	26	43.33	
	K3	-	-	10	10	20	33.33	33
	K4	-	-	-	10	10	16.67	17
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100</b>

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.**

**Learning Outcome Based Education (LOBE) & Assessment**  
**Summative Exam- Blue Print**  
**Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)**

S.No	CLOs	K- Level	Section A				Section B (Either/or Choice)	Section C (Open Choice)
			MCQs		Short Answers			
			No. of Questions	K- Level	No. of Questions	K- Level		
1	CLO 1	Up to K 2	2	K1&K2	1	K1	2 (K1&K1)	1(K2)
2	CLO 2	Up to K 3	2	K1&K2	1	K1	2 (K3&K3)	1(K3)
3	CLO 3	Up to K 4	2	K1&K2	1	K2	2 (K4&K4)	1(K4)
4	CLO 4	Up to K 3	2	K1&K2	1	K2	2 (K3&K3)	1(K3)
5	CLO 5	Up to K 2	2	K1&K2	1	K2	2 (K2&K2)	1(K2)
No. of Questions to be asked			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30

- 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

**Distribution of Marks with K Level**

<b>K Levels</b>	<b>Section A</b>	<b>Section B</b>	<b>Section C</b>	<b>Section D</b>	<b>Total Marks</b>	<b>% of Marks without choice</b>	<b>Consolidated %</b>
K1	5	4	10	--	19	15.83	<b>50</b>
K2	5	6	10	20	41	34.17	
K3	-	-	20	20	40	33.33	<b>33</b>
K4	-	-	10	10	20	16.67	<b>17</b>
<b>Marks</b>	<b>20</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>120</b>	<b>100</b>	<b>100</b>

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

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**THE MADURA COLLEGE (Autonomous), MADURAI – 625 011**  
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RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH “A” GRADE BY NAAC

**PROGRAMME: B.Com**

**COURSE CODE : 20U2KMC3**

**COURSE TITLE : Financial Accounting – II**

**QN.NO : 11705**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Course Objectives**

- To gain accounting knowledge in consignment
- To understand the concept of Joint Venture and to prepare relevant books of accounts in the concerned parties
- To prepare Self Balancing Ledgers and its reconciliation
- To familiarize the concept of Royalty and its accounting treatment
- To solve problems relating to conversion of single entry account to double entry
- To prepare accounting Not –for-Profit Organisation and books to be maintained

Unit	Course Contents	Hours
I	<b>Consignment</b> Meaning - Distinction between sale and consignment – Account sale – Journal entries and Ledger Accounts in the books of consignor and consignee – Valuation of unsold stock on Consignment – Normal loss and Abnormal loss – Invoicing goods higher than cost.	18
II	<b>Joint Venture</b> :Meaning - Journal & Ledger Accounts in the books of Venturers - Existing books - Separate Set of Books - Memorandum Joint Venture method.	18
III	<b>Self- Balancing Ledgers</b> Meaning - Sectional Balancing (Excluding Errors affecting Self Balancing Ledgers) Royalty Account: Meaning - Minimum Rent- Short working - Recouping short workings- Restricted and unrestricted – Entries and Ledger Accounts in the Books of Lessor and Lessee – Sub-Lease.	18
IV	<b>Accounting for Incomplete Records</b> Introduction - Ascertainment of Profit – Net worth Method - Conversion Method.	18
V	<b>Financial Statements for Not-for-Profit Organisation</b> Meaning- Distinction between profitable and Not for Profitable Organisation – Books to be maintained - Distinction between Capital and Revenue – Basic Records – Preparation of Income and Expenditure Account and Balance sheet from Receipts and Payments and vice versa.	18

**The Questions should be asked in the ratio of 80% for Problems and 20 % for theory**

**Books for Study**

1. S.P. Jain & K.L Narang, “*Advanced Accountancy*” Vol-I, Nineteenth Edition, 2015, Kalyani Publishers, Mumbai.

**P.T.O.**

### Books for Reference

1. R.L. Gupta & M. Radhaswamy, “*Advanced Accountancy*”Vol-I, 2015, Sultan Chand & Sons, New Delhi.
2. M.A. Arulnandam& K.S. Raman, “*Advanced Accountancy*”Vol-I, Sixth Edition, 2015, Himalaya Publishing House, Mumbai.
3. S. N. Maheshwari&Suneel K Maheshwari, “*Financial Accounting*”, Fifth Edition, 2012, Vikas Publishing House.
4. R.S.N. Pillai, Bagavathi& S. Uma, “*Fundamentals of Advanced Accountancy*”, Third Edition, 2015, S. Chand, New Delhi.
5. SP. Iyengar, “*Advanced Accountancy*” Vol-I, Fourth Edition, 2004.Sultan Chand & Sons, New Delhi.

**Pedagogy:** Chalk & Talk, PPT, Exercise, Assignment

CLOs	On completion of the course, the students should be able to	K- Level
CLO 1	Describe the concept of consignment and prepare various accounting treatment in consignment	Up to K 2
CLO 2	Prepare accounting for business of Joint Venture	Up to K 3
CLO 3	Summarize & reconcile various ledgers through Self Balancing and illustrate various accounting treatment, presentation & calculation with respect to accounting for royalty business	Up to K 4
CLO 4	Get convergent knowledge on single entry and double entry system	Up to K 4
CLO 5	To prepare final accounts for ‘ Not-for-Profit –Organisation’	Up to K 3

### Mapping of Course Learning Outcomes (CLOs) with Programme Specific Outcomes (PSOs)

Course Learning Outcomes (CLOs)	Programme Outcomes (with Graduate Attributes)					
	PO 1 (Knowledge Base)	PO 2 (Problem Analysis & Investigation)	PO 3 (Communication Skills & Design)	PO 4 (Individual and Team Work)	PO 5 (Professionalism, Ethics and equity )	PO 6 (Life Long Learning)
CLO 1	3	3	3	2	2	3
CLO 2	3	3	2	2	2	3
CLO 3	3	3	2	3	2	3
CLO 4	3	3	2	2	2	2
CLO 5	3	3	2	2	2	3

3- Advanced Application      2- Intermediate Development      1- Introductory

### Mapping of Course Learning Outcomes (CLOs) with Programme Specific Outcomes (PSOs)

Course Learning Outcomes (CLOs)	Programme Specific Outcomes (with Graduate Attributes)					
	PSO 1 (Knowledge Base)	PSO 2 (Problem Analysis & Investigation)	PSO 3 (Communication Skills & Design)	PSO 4 (Individual and Team Work)	PSO 5 (Professionalism, Ethics and equity )	PSO 6 (Life Long Learning)
CLO 1	3	3	3	2	2	3
CLO 2	3	3	2	2	2	3
CLO 3	3	3	2	3	2	3
CLO 4	3	3	2	2	2	2
CLO 5	3	3	2	2	2	3

3- Advanced Application      2- Intermediate Development      1- Introductory

### Learning Outcome Based Education (LOBE) & Assessment

#### Formative Examination - Blue Print

#### Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)

Internal	CLOs	K- Level	Section A		Section B		Section C (Either/or Choice)	Section D (Open Choice)
			MCQs		Short Answers			
			No. of Questions	K- Level	No. of Questions	K- Level		
CIA I	CLO 1	Up to K 2	2	K1&K2	1	K1	2 (K2&K2)	1(K2)
	CLO 2	Up to K 3	2	K1&K2	2	K2	2 (K3&K3)	2(K2 & K3)

CIA II	CLO 3	Up to K 4	2	K1&K2	1	K2	2 (K2&K2)	1(K2)
	CLO 4	Up to K 4	2	K1&K2	2	K2	2 (K3&K3)	2(K3 &K4)
<b>Question Pattern</b> <b>CIA I &amp; II</b>		No. of Questions to be asked	4		3		4	3
		No. of Questions to be answered	4		3		2	2
		Marks for each question	1		2		5	10
		Total Marks for each section	4		6		10	20

**Distribution of Marks with K Level CIA I & CIA II**

	K Levels	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
<b>CIA I</b>	K1	2	2	-	--	4	6.67	67
	K2	2	4	10	20	36	60	
	K3	-	-	10	10	20	33.33	33
	K4	-	-	-	-	-	-	-
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100</b>
<b>CIA II</b>	K1	2	2	-	--	4	6.67	50
	K2	2	4	10	10	26	43.33	
	K3	-	-	10	10	20	33.33	33
	K4	-	-	-	10	10	16.67	17
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100</b>

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.**

**Learning Outcome Based Education (LOBE) & Assessment**

**Summative Examination - Blue Print**

**Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)**

S.No	CLOs	K- Level	Section A				Section B (Either/or Choice)	Section C (Open Choice)
			MCQs		Short Answers			
			No. of Questions	K- Level	No. of Questions	K- Level		
1	CLO 1	Up to K 2	2	K1&K2	1	K1	2 (K1&K1)	1(K2)
2	CLO 2	Up to K 3	2	K1&K2	1	K1	2 (K3&K3)	1(K3)
3	CLO 3	Up to K 4	2	K1&K2	1	K2	2 (K4&K4)	1(K3)
4	CLO 4	Up to K 4	2	K1&K2	1	K2	2 (K3&K3)	1(K4)
5	CLO 5	Up to K 3	2	K1&K2	1	K2	2 (K2&K2)	1(K3)
No. of Questions to be asked			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30

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

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

**Distribution of Marks with K Level**

K Levels	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/Or Choice)	Section D (Open Choice)	<b>Total Marks</b>	% of (Marks without choice)	Consolidated %
K1	5	4	10	-	<b>19</b>	15.83	42
K2	5	6	10	10	<b>31</b>	25.83	
K3	-	-	20	30	<b>50</b>	41.67	42
K4	-	-	10	10	<b>20</b>	16.67	16

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

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**PROGRAMME: B.Com**

**COURSE CODE : 20U2KMC4**

**COURSE TITLE : Business Mathematics & Statistics**

**QN.NO : 11706**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Course Objectives**

- To acquaint knowledge with the familiarity with the number system, ratios, proportion, indices and surds and to equip in calculating simple interest, compound interest, EMI and annuity payments.
- To solve problems relating to matrices and determinants and to calculate summation of series through AP & GP
- To gain knowledge on the concept of statistics, graphical and diagrammatic presentation of business
- To acquire skills on application of averages and measures of dispersion in business
- To acquire skills towards solving problems in time series analysis and Index numbers

Unit	Course Contents	Hours
I	<b>Number System, Ratios &amp; Indices</b> Development of number system Operations on Numbers – Development of number system – Natural number – Integers – Rational and Irrational numbers – Imaginary numbers – Complex numbers. Ratios and Proportions-Theory of Indices and Surds - Logarithms. <b>Commercial Arithmetic</b> Interest and Annuities - Simple and Compound Interest - Rule 72 – EMI – Annuity - Future value - Present value - Sinking fund.	18
II	<b>Matrices and Determinants</b> Solving Equations using Cramm's Rule and Matrix Inversion only - Permutations and Combinations - Progressions - Arithmetic and Geometric.	18
III	<b>Introduction to Statistics</b> Definition – Functions - Collection, Classification, Tabulation and Presentation of Data - Frequency Distribution - Graphical and Diagrammatic Presentation – Histogram - Frequency Polygon – Ogive - Bar and Pie Diagram.	18
IV	<b>Measures of Central Tendency and Dispersion</b> Mean – Meaning – Definition – Arithmetic Mean, Geometric Mean & Harmonic Mean – Combined Mean - Median, Quartiles, Deciles and Percentiles – Mode (Uni and Bi Model) - Measures of Dispersion – Range - Standard Deviation - Combined Standard Deviation - Coefficient of Variation.	18
V	<b>Index Numbers and Analysis of Time series</b> Index Numbers – Meaning – Types – Definition - Methods - Tests of consistency of Index number (Time reversal & Factor reversal test) - Cost of Living Index – Chain Base – Fixed Base – Base shifting. Analysis of Time Series – Meaning – Definition - Models - Method of Least Square and Moving Average.	18

**Note: The Questions should be asked in the ratio of 80% Problems and 20 % Theory**

**Books for Study**

1. C.K. Ranganath, C.S. Sampagiram and Y. Rajaram, "**Business Mathematics**", Third Edition, 2014, Himalaya Publishing House, Mumbai.
2. RSN. Pillai & Bagavathi, "**Business Statistics**", Eight Edition, 2016, S.Chand& Co Pvt., Ltd., New Delhi.

**Books for Reference**

1. QaziZameeruddin, Vijay K Khanna& S.K. Bhambri, "**Business Mathematics**", Second Edition, 2015, Vikas Publishing House Pvt Ltd.
2. V. Sundaresan and S.D.Jeyaseelan, "**An Introduction to Business Mathematics**", 2010, S.Chand (G/L) & Company Ltd.
3. S.P. Gupta, "**Statistical Methods**", Forty Fourth Edition, 2014, Sultan Chand & Sons, New Delhi.
4. S.C. Gupta & V.K. Kapoor, "**Fundamentals of Mathematical Statistics**", 2014, Sultan Chand & Sons, New Delhi.

**Pedagogy:** Chalk & Talk, Assignments, Exercises, PPT

**Course Learning Outcomes:**

CLOs	On completion of the course, the students should be able to	K- Level
CLO 1	Relate various number systems Working knowledge on ratios, proportion, indices and surds. Estimate the time value of money through interest and annuities	Up to K2
CLO 2	Estimate sum of the series by AP, GP and in solving the problems relating to matrices and determinants	Up to K3
CLO 3	Describe the concept of statistics and its applicability Illustrate data through diagrammatical and graphical presentation	Up to K2
CLO 4	Distinguish various types of averages and relate with measures of dispersion	Up to K3
CLO 5	Categorize price, quantity index with time and factor reversal test and Cost of Living Index and illustrate time series analysis	Up to K4

**Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)**

Course Learning Outcomes (CLOs)	Programme Specific Outcomes (with Graduate Attributes)					
	PO 1 (Knowledge Base)	PO 2 (Problem Analysis & Investigation)	PO 3 (Communication Skills & Design)	PO 4 (Individual and Team Work)	PO 5 (Professionalism, Ethics and equity)	PO 6 (Life Long Learning)
CLO 1	3	1	3	2	2	3
CLO 2	3	2	3	2	2	3
CLO 3	3	2	3	3	3	3
CLO 4	2	1	3	1	2	2
CLO 5	3	2	3	2	2	3

3- Advanced Application

2- Intermediate Development

1- Introductory

**Mapping of Course Learning Outcomes (CLOs) with Programme Specific Outcomes (PSOs)**

Course Learning Outcomes	Programme Specific Outcomes (with Graduate Attributes)					
	PSO 1 (Knowledge)	PSO 2 (Problem)	PSO 3 (Communication)	PSO 4 (Individual)	PSO 5 (Professionalism,	PSO 6 (Life Long

(CLOs)	Base)	Analysis & Investigation)	Skills & Design)	and Team Work)	Ethics and equity)	Learning)
CLO 1	3	1	3	2	2	3
CLO 2	3	2	3	2	2	3
CLO 3	3	2	3	3	3	3
CLO 4	2	1	3	1	2	2
CLO 5	3	2	3	2	2	3

3- Advanced Application    2- Intermediate Development    1- Introductory

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

Internal	CLOs	K- Level	Section A		Section B		Section C (Either/or Choice)	Section D (Open Choice)
			MCQs		Short Answers			
			No. of Questions	K- Level	No. of Questions	K- Level		
CIA I	CLO 1	Up to K 2	2	K1& K2	1	K1	2 (K2&K2)	1 (K2)
	CLO 2	Up to K 3	2	K1& K2	2	K2	2 (K3&K3)	2 (K2 & K3)
CIA II	CLO 3	Up to K 2	2	K1& K2	1	K2	2 (K2&K2)	1 (K2)
	CLO 4	Up to K 3	2	K1& K2	2	K2	2 (K3&K3)	2 (K3 &K3)
<b>Question Pattern  CIA I&amp; II</b>		No. of Questions to be asked	4		3		4	3
		No. of Questions to be answered	4		3		2	2
		Marks for each question	1		2		5	10
		<b>Total Marks for each section</b>	<b>4</b>		<b>6</b>		<b>10</b>	<b>20</b>

**Distribution of Marks with K Level CIA I & CIA II**

	<b>K Levels</b>	<b>Section A (Multiple Choice Questions)</b>	<b>Section B (Short Answer Questions)</b>	<b>Section C (Either/Or Choice)</b>	<b>Section D (Open Choice)</b>	<b>Total Marks</b>	<b>% of (Marks without choice)</b>	<b>Consolidated %</b>
<b>CIA I</b>	K1	2	2	-	--	4	6.67	<b>67</b>
	K2	2	4	10	20	36	60	
	K3	-	-	10	10	20	33.33	<b>33</b>
	K4	-	-	-	-	-	-	-
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100</b>
<b>CIA II</b>	K1	2	2	-	--	4	6.67	<b>50</b>
	K2	2	4	10	10	26	43.33	
	K3	-	-	10	20	30	50.00	<b>50</b>
	K4	-	-	-	-	-	-	-
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100</b>

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.**

**Learning Outcome Based Education (LOBE) & Assessment**

**Summative Examination - Blue Print**

**Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)**

<b>S.No.</b>	<b>CLOs</b>	<b>K- Level</b>	<b>Section A</b>		<b>Section B</b>		<b>Section C (Either/or Choice)</b>	<b>Section D (Open Choice)</b>
			<b>MCQs</b>		<b>Short Answers</b>			
			<b>No. of Questions</b>	<b>K- Level</b>	<b>No. of Questions</b>	<b>K- Level</b>		
1	CLO 1	Up to K 2	2	K1 & K2	1	K1	2 (K1&K1)	1(K2)
2	CLO 2	Up to K 3	2	K1 & K2	1	K1	2 (K3&K3)	1(K3)
3	CLO 3	Up to K 2	2	K1 & K2	1	K2	2 (K2&K2)	1(K2)
4	CLO 4	Up to K 3	2	K1 & K2	1	K2	2 (K3&K3)	1(K3)
5	CLO 5	Up to K 4	2	K1 & K2	1	K2	2 (K4&K4)	1(K4)
No. of Questions to be asked			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
<b>Total Marks for each section</b>			<b>10</b>		<b>10</b>		<b>25</b>	<b>30</b>

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

**Distribution of Marks with K Level**

<b>K Levels</b>	<b>Section A (Multiple Choice Questions)</b>	<b>Section B (Short Answer Questions)</b>	<b>Section C (Either/Or Choice)</b>	<b>Section D (Open Choice)</b>	<b>Total Marks</b>	<b>% of (Marks without choice)</b>	<b>Consolidated %</b>
K1	5	4	10	--	19	15.83	<b>50</b>
K2	5	6	10	20	41	34.17	
K3	-	-	20	20	40	33.33	<b>33</b>
K4	-	-	10	10	20	16.67	<b>17</b>
<b>Marks</b>	<b>20</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>120</b>	<b>100</b>	<b>100</b>

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

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**THE MADURA COLLEGE (Autonomous), MADURAI – 625 011**

**(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY)**

**RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH “A” GRADE BY NAAC**

**PROGRAMME: B.Com**

**COURSE CODE : 20U2KMC5**

**COURSE TITLE : Principles of Insurance**

**QN.NO : 11707**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Course Objectives**

- To acquaint knowledge on the concept of risk, insurance, nature and principles of insurance
- To gain comprehensive knowledge on Business of Insurance and role of intermediaries in Insurance Market
- To understand Life Insurance Policies, products and principles of Insurance
- To gain knowledge of various terminologies in insurance and life Insurance Policies, products and claim procedure
- To know non-life insurance (fire and marine) insurance policy products and policy conditions and acquaint knowledge on personal accident insurance, motor insurance, health insurance, burglary and bancassurance

<b>Unit</b>	<b>Course Contents</b>	<b>Hours</b>
<b>I</b>	<b>Risk Management and Insurance</b> Peril – Risks- Classification –Hazards -Types –Risk Identification and Risk Analysis– Risk Management -Ways to manage the Risks - Advantage and Disadvantage- Loss-Reduction Techniques. Need for Insurance –Concept -History of Insurance in India-Liberalization of the Indian Insurance Sector-Transfer of Insurance Policy-Classes of Insurance: Life Assurance, Health Insurance and General Insurance-scope of Insurance Business	18
<b>II</b>	<b>Business of Insurance and Market</b> Introduction- Understand the ways to manage risk- advantages –Disadvantages- Insurers’ Revenue and Expenses- Reinsurance – Importance- Fundamentals-Specific Terms used. Role of Insurance in Economic development and social security-Indian Insurance Market –Constituents-Insurers operating in Indian Market- List of Life, Non Life& Specialized Insurance Companies in India- Role of intermediaries – Insurance Marketing Firm-Point of Sales Person-Role of specialists – IRDA-Role of Regulator and other Bodies-Insurance Educational Institutions	18
<b>III</b>	<b>Insurance Customers and Contracts</b> Insured-Categories of Insured – Mindsets of customer – Importance of Ethical Behavior. Insurance Contract- Significance – Principles of Insurable Interest – Principles of Indemnity-Principles of subrogation – Principle of contribution – Principles of utmost good faith - Concept of proximate cause.	18
<b>IV</b>	<b>Insurance Terminology and Life Assurance products</b> Life Assurance and Non- Life Insurance – Terms used – Life Assurance products- Traditional products- features– Types of Life Assurance Plans- ULIP-Choice of funds-Annuities –Feature- Group Insurance policies	18
<b>V</b>	<b>General Insurance products</b> General Insurance products – products offered by Non-life Insurance Companies – Health insurance- Types-Personal Accident Insurance-Motor Insurance- Fire insurance – Features- Marine Insurance –features- various insurance products- miscellaneous insurance category.	18

**Books for Study**

1. Principles of Insurance – Insurance Institute of India , Mumbai Publication
2. M.N.Mishra &S.B.Mishra ,”Insurance Principles and Practice, S.Chand & Co, New Delhi.

### Reference Book

1. P.K.Gupta, "Fundamental of Life Insurance Theories and Application", PHI Learning Private Ltd, New Delhi
2. Kahinika Mishra, "Fundamentals of Life Insurance Theories and Applications", PHI Learning Pvt. Ltd. New Delhi 2010

### Web Resources

[www.colourlib.com](http://www.colourlib.com), [www.iii.com](http://www.iii.com), [www.licindia.in](http://www.licindia.in), [www.allstate.com](http://www.allstate.com)

**Pedagogy:** Chalk & Talk, Assignments, PPTs, & Case studies

### Course Learning Outcomes

CLOs	On completion of the course, the students should be able to	K- Level
CLO 1	Indicate various types of risk, perils and hazards associated in business and personal life Distinguish between different types of Risk , Risk Analysis and Risk Management Techniques and describe the concept, importance and evolution of Insurance	Up to K2
CLO 2	Sensitize and Elaborate the business of insurance and the role of intermediaries in Insurance market	Up to K3
CLO 3	Suggest the various Life Insurance Policies and its importance	Up to K3
CLO 4	Site the terminologies in insurance and suggesting suitable life Insurance Policies	Up to K4
CLO 5	Describe concept of non life insurance policies (Fire and Marine) and indicate various policy conditions	Up to K3

### Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (PSOs)

Course Learning Outcomes (CLOs)	Programme Outcomes (with Graduate Attributes)					
	PO 1 (Knowledge Base)	PO 2 (Problem Analysis & Investigation)	PO 3 (Communication Skills & Design)	PO 4 (Individual and Team Work)	PO 5 (Professionalism, Ethics and equity)	PO 6 (Life Long Learning)
CLO 1	3	1	2	2	2	3
CLO 2	3	2	2	2	2	3
CLO 3	3	2	3	3	3	3
CLO 4	3	2	2	2	2	3
CLO 5	3	2	2	2	2	3

3- Advanced Application

2- Intermediate Development

1 - Introductory

P.T.O.

**Mapping of Course Learning Outcomes (CLOs) with Programme Specific Outcomes (PSOs)**

Course Learning Outcomes (CLOs)	Programme Specific Outcomes (with Graduate Attributes)					
	PSO 1 (Knowledge Base)	PSO 2 (Problem Analysis & Investigation)	PSO 3 (Communication Skills & Design)	PSO 4 (Individual and Team Work)	PSO 5 (Professionalism, Ethics and equity)	PSO 6 (Life Long Learning)
CLO 1	3	1	2	2	2	3
CLO 2	3	2	2	2	2	3
CLO 3	3	2	3	3	3	3
CLO 4	3	2	2	2	2	3
CLO 5	3	2	2	2	2	3

3- Advanced Application

2- Intermediate Development

1 - Introductory

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

Internal	CLOs	K- Level	Section A		Section B		Section C (Either/or Choice)	Section D (Open Choice)
			MCQs		Short Answers			
			No. of Questions	K- Level	No. of Questions	K- Level		
CIA I	CLO 1	Up to K 2	2	K1&K2	1	K1	2 (K2&K2)	1(K2)
	CLO 2	Up to K 3	2	K1&K2	2	K2	2 (K3&K3)	2(K2 & K3)
CIA II	CLO 3	Up to K 3	2	K1&K2	1	K2	2 (K2&K2)	1(K2)
	CLO 4	Up to K 4	2	K1&K2	2	K2	2 (K3&K3)	2(K3 &K4)
<b>Question Pattern</b>  <b>CIA I &amp; II</b>	No. of Questions to be asked		4		3		4	3
	No. of Questions to be answered		4		3		2	2
	Marks for each question		1		2		5	10
	Total Marks for each section		4		6		10	20

**P.T.O.**

**Distribution of Marks with K Level CIA I & CIA II**

	<b>K Levels</b>	<b>Section A (Multiple Choice Questions)</b>	<b>Section B (Short Answer Questions)</b>	<b>Section C (Either/Or Choice)</b>	<b>Section D (Open Choice)</b>	<b>Total Marks</b>	<b>% of (Marks without choice)</b>	<b>Consolidated %</b>
<b>CIA I</b>	K1	2	2	-	--	4	6.67	67
	K2	2	4	10	20	36	60	
	K3	-	-	10	10	20	33.33	33
	K4	-	-	-	-	-	-	-
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100</b>
<b>CIA II</b>	K1	2	2	-	--	4	6.67	50
	K2	2	4	10	10	26	43.33	
	K3	-	-	10	10	20	33.33	33
	K4	-	-	-	10	10	16.67	17
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100</b>

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.**

**Learning Outcome Based Education (LOBE) & Assessment**

**Summative Examination -Blue Print**

**Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)**

<b>S.No</b>	<b>CLOs</b>	<b>K- Level</b>	<b>Section A</b>				<b>Section B (Either/or Choice)</b>	<b>Section C (Open Choice)</b>
			<b>MCQs</b>		<b>Short Answers</b>			
			<b>No. of Questions</b>	<b>K- Level</b>	<b>No. of Questions</b>	<b>K- Level</b>		
1	CLO 1	Up to K 2	2	K1&K2	1	K1	2 (K1&K1)	1(K2)
2	CLO 2	Up to K 3	2	K1&K2	1	K1	2 (K3&K3)	1(K3)
3	CLO 3	Up to K 3	2	K1&K2	1	K2	2 (K2&K2)	1(K3)
4	CLO 4	Up to K 4	2	K1&K2	1	K2	2(K4&K 4)	1(K4)
5	CLO 5	Up to K 3	2	K1&K2	1	K2	2 (K3&K3)	1( K3)
No. of Questions to be asked			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30

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

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

**P.T.O.**

**Distribution of Marks with K Level**

<b>K Levels</b>	<b>Section A (Multiple Choice Questions)</b>	<b>Section B (Short Answer Questions)</b>	<b>Section C (Either/Or Choice)</b>	<b>Section D (Open Choice)</b>	<b>Total Marks</b>	<b>% of (Marks without choice)</b>	<b>Consolidated %</b>
K1	5	4	10	-	<b>19</b>	15.83	42
K2	5	6	10	10	<b>31</b>	25.83	
K3	-	-	20	30	<b>50</b>	41.67	42
K4	-	-	10	10	<b>20</b>	16.67	16

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

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**THE MADURA COLLEGE (Autonomous), MADURAI – 625 011**

(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY)

RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH "A" GRADE BY NAAC

**PROGRAMME: B.Com**

**COURSE CODE : 20U2KAC2**

**COURSE TITLE : International Economics**

**QN.NO : 11708**

**TIME : 3 Hours**

**MAX.MARKS :75**

<i>DEPARTMENT OF ECONOMICS</i>				<i>CLASS: I B.Com (General, PA, B&amp;I, CM)</i>		
<b>Semester</b>	<b>Course Type</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Time</b>	<b>Maximum</b>	<b>Question Number</b>
II	Allied	20U2KAC2	International Economics	3 hrs	75 marks	11708

**Course Objectives**

- To differentiate internal trade from international trade and gains from international trade.
- To obtain knowledge and skill about the trade policy.
- To know about structure and components of balance of payments.
- To evaluate the letter of credit, bills of credit and lading.
- To familiar in foreign exchange, international economic institutions and integrations

<b>Unit</b>	<b>Course Content</b>	<b>Hours</b>
<b>I</b>	<b>Introduction</b> Meaning of International Economics – Definitions – subject matter – Internal vs. International Trade – Similarities – Differences – Gains from International Trade	<b>18</b>
<b>II</b>	<b>Terms of Trade</b> Meaning of Terms of Trade – Types – Balance of Trade vs. Balance of Payments – Favourable and Unfavourable balance of trade – Free Trade – Meaning – Case for and against Free Trade – Protection – Meaning – Arguments for and against Protection	<b>18</b>
<b>III</b>	<b>Balance of Trade and Balance of Payments</b> Meaning of Balance of trade and Balance of Payments – Components – Causes for disequilibrium in Balance of Payments – Measures to correct disequilibrium in Balance of Payments.	<b>18</b>
<b>IV</b>	<b>Letter of Credit, Bills of Exchange and Bills of Lading</b> Meaning – Types of Letter of Credit – Mechanism of Letter of Credit – Bills of Exchange – Types of Bills of Exchange – Demand Bills – Sight Bills – D/A and D/P. Bills of Lading – Meaning – Types.	<b>18</b>
<b>V</b>	<b>Foreign Exchange International Economic Institutions</b> Meaning of exchange rate – kinds – Factors determining exchange rate - International Economic Institutions: IMF –World Bank (IBRD) – WTO – Objectives and Functions – Trade blocks: SAARC, ASEAN & BRICS.	<b>18</b>

## Text Books

1. M. L. Seth (2007), “**Money, Banking, International Trade and Public Finance**”, Lakshmi Narain Agarwal, Agra.
2. M. L. Jhingan (2011), “**International Economics**”, Vrinda Publications (P) Ltd, Delhi.

P.T.O.

The Academic Council, The Madura College (Autonomous): 26<sup>th</sup> August 2020

Corrected Copy

## References

1. M. C. Vaish Sudama Singh (2006), “**International Economics**”, Oxford & IBH Publishing Co. Pvt. Ltd., New Delhi.
2. K. C. Rana & K. N. Verma (2012), “**International Economics**”, Vishal Publishing Co., Jalandar, Delhi.
3. W. Charles Sawyer & Richard L. Sprinkle (2010), “**International Economics**”, PHI Learning Private Ltd, New Delhi.

## Websites / e-books

1. <https://www.e-booksdirectory.com/> E-Books directory is a daily growing list of links to freely accessible eBooks’
2. <https://www.saylor.org>
3. <https://www.springer.com>

**Pedagogy:** Chalk and Talk, Peer Teaching and Learning, ICT enabled teaching aids.

**\*Syllabus for the course on ‘International Economics’ is being passed by the Board of Studies of Department of Economics.**

S. No.	COURSE OUTCOME	Knowledge Level
CLO1	Student gets equipped with the knowledge on subject matter of international economics and gains from international trade.	Up to K1
CLO2	Examine the case for and against free trade and protection	Up to K3
CLO3	Evaluate the causes for disequilibrium and measures to control it	Up to K4
CLO4	Analyze the letter to credit, bill of exchange and bills of lading	Up to K4
CLO5	Outline the objectives and functions of international economic institutions	Up to K2

## Learning Outcome Based Education (LOBE) & Assessment

### Formative Exam – Blue Print (CIA I & II)

#### Articulation Mapping - K Levels with Course Learning Outcomes (CLOs)

Internal	CLOs	K- Level	Section A		Section B		Section C (Either/or Choice)	Section D (Open Choice)
			MCQs		Short Answers			
			No. of Questions	K- Level	No. of Questions	K- Level		
CIA I	CLO 1	Up to K1	2	K1& K1	1	K1	2 (K1&K1)	1(K1)
	CLO 2	Up to K4	2	K1& K2	2	K2	2 (K4&K4)	2(K3&K4)
CIA II	CLO 3	Up to K3	2	K1& K2	1	K1	2 (K3&K3)	1(K3)
	CLO 4	Up to K4	2	K1& K2	2	K2	2 (K3&K3)	2(K3&K4)
Question Pattern (CIA I & II)	No. of Questions to be asked		4		3		4	3
	No. of Questions to be answered		4		2		2	2
	Marks for each question		1		2		5	10
	Total Marks for each section		<b>4</b>		<b>6</b>		<b>10</b>	<b>20</b>

- CLO5 will be allotted for individual Assignment which carries five marks as part of CIA component.

The Academic Council, The Madura College (Autonomous): 26<sup>th</sup> August 2020

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**Distribution of Section-wise Marks with K Levels \***

K Levels	Section A (No Choice)	Section B (No Choice)	Section C (Either/or)	Section D (Open Choice)	Total Marks	% of Marks without choice	Consolidated %
K1	2	2	10	10	<b>24</b>	40.00	<b>50</b>
K2	2	4	-	-	<b>06</b>	10.00	
K3	-	-	-	10	<b>10</b>	16.67	<b>17</b>
K4	-	-	10	10	<b>20</b>	33.33	<b>33</b>
<b>Total Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100.00</b>	<b>100%</b>

  

K Levels	Section A (No Choice)	Section B (No Choice)	Section C (Either/or)	Section D (Open Choice)	Total Marks	% of Marks without choice	Consolidated
K1	2	2	-	-	<b>4</b>	6.67	<b>17</b>
K2	2	4	-	-	<b>6</b>	10.00	
K3	-	-	20	20	<b>40</b>	66.67	<b>67</b>
K4	-	-	-	10	<b>10</b>	16.66	<b>16</b>
<b>Total Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100.00</b>	<b>100%</b>

**Mapping of Course Learning Outcomes (CLOs) with Programme Specific Outcomes (PSO's)**

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CLO 1	3	3	3	2	3	2
CLO 2	3	2	3	1	-	-
CLO 3	3	3	3	2	-	3
CLO 4	3	2	3	-	-	3
CLO 5	3	3	3	1	-	3

**Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (PO's)**

	PO 1	PO 2	PO 3	PO 4	PO 5
CLO 1	3	1	3	3	2
CLO 2	3	3	3	2	-
CLO 3	3	2	3	3	1
CLO 4	3	3	2	3	3
CLO 5	3	3	2	2	2

**Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)**

Units	CLOs	K-Level	Section – A		Section – B		Section – C (Either / or Choice)	Section – D (Open Choice)
			MCQs		Short Answers			
			No. of Questions	K-Level	No. of Questions	K-Level		
1	CLO 1	Up to K1	2	K1 & K2	1	K1	2(K1&K1)	1(K1)
2	CLO 2	Up to K4	2	K1 & K2	1	K1	2(K4 &K4)	1(K4)
3	CLO 3	Up to K3	2	K1 & K2	1	K2	2(K3&K3)	1(K3)
4	CLO 4	Up to K4	2	K1 & K2	1	K2	2(K4&K4)	1(K4)
5	CLO 5	Up to K2	2	K1 & K2	1	K2	2(K2&K2)	1(K2)
No. of Questions to be asked			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
<b>Total Marks for each section</b>			<b>10</b>		<b>10</b>		<b>25</b>	<b>30</b>

**Distribution of Section-Wise Marks with K Levels**

<b>K Levels</b>	<b>Section A (No Choice)</b>	<b>Section B (No Choice)</b>	<b>Section C (No Choice)</b>	<b>Section D (No Choice)</b>	<b>Total Marks</b>	<b>% of Marks (without choice)</b>	<b>Consolidated</b>
K1	5	4	10	10	29	24.17	50
K2	5	6	10	10	31	25.83	
K3	-	-	10	10	20	16.67	17
K4	-	-	20	20	40	33.33	33
<b>Total Marks</b>	<b>10</b>	<b>10</b>	<b>50</b>	<b>50</b>	<b>120</b>	<b>100.00</b>	<b>100</b>

**Summative Examinations - Question Paper – Format**

**Course Title:** *International Economics*

**Course Code :**

**Time : 3 hours**

**Maximum Marks : 75**

**Section A (Multiple Choice Questions)**

**Answer All Questions**

**(10x1=10 marks)**

<b>Q.No.</b>	<b>CLO</b>	<b>K Level</b>	<b>Questions</b>
1	CLO1	K1	
2	CLO1	K2	
3	CLO2	K1	
4	CLO2	K2	
5	CLO3	K1	
6	CLO3	K2	
7	CLO4	K1	
8	CLO4	K2	
9	CLO5	K1	
10	CLO5	K2	

**Section B (Short Answers)**

**Answer All Questions**

**(5 x 2 = 10 marks)**

<b>Q.No.</b>	<b>CLO</b>	<b>K Level</b>	<b>Questions</b>
11	CLO1	K1	
12	CLO2	K1	
13	CLO3	K2	
14	CLO4	K2	
15	CLO5	K2	

**Section C (Either/Or Type)**

**Answer All Questions**

**(5 x 5 = 25 marks)**

<b>Q.No.</b>	<b>CLO</b>	<b>K Level</b>	<b>Questions</b>
16) a	CLO1	K1	
16) b	CLO1	K1	
17) a	CLO2	K4	
17) b	CLO2	K4	
18) a	CLO3	K3	
18) b	CLO3	K3	
19) a	CLO4	K4	
19) b	CLO4	K4	
20) a	CLO5	K2	
20) b	CLO5	K2	

**Section D (Open Choice)**

**Answer Any Three questions**

**(3x10=30 marks)**

<b>Q.No.</b>	<b>CLO</b>	<b>K Level</b>	<b>Questions</b>
21	CLO1	K1	
22	CLO2	K4	
23	CLO3	K3	
24	CLO4	K4	
25	CLO5	K2	

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

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**THE MADURA COLLEGE (Autonomous), MADURAI – 625 011**  
(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY)  
RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH “A” GRADE BY NAAC

**PROGRAMME : B.Com.,**  
**COURSE TITLE : Principles of Marketing**  
**TIME : 3 Hours**

**COURSE CODE : 20U3KMC6**  
**QN.NO : 11709**  
**MAX.MARKS :75**

<b>Course Objectives</b>	
<ul style="list-style-type: none"><li>• To make the students understand about the Modern Marketing and Other Marketing concepts.</li><li>• To make the students understand about the Functions of Marketing.</li><li>• To enable the students to understand about Buyer Behaviour.</li><li>• To make the students to gain knowledge about Product, Pricing, Personal Selling and Advertising.</li><li>• To make the students to understand about Agricultural Marketing, Consumerism and Marketing Research.</li></ul>	

<b>Unit</b>	<b>Course Contents</b>	<b>Hours</b>	<b>K level</b>	<b>CLO</b>
<b>I</b>	<b>Introduction to Marketing</b> Introduction - Definition of market and marketing – Importance of Marketing – Modern marketing concepts – Global marketing – E-marketing - Tele marketing – Meaning and concepts – Marketing ethics – Career opportunities in marketing- Green marketing- Online marketing- Neuro marketing.	<b>12</b>	Up to K2	CLO 1
<b>II</b>	<b>Functions of Marketing</b> Introduction - Marketing functions – Buying - Selling – Transportation - Storage - Financing - Risk Bearing - Standardization - Market Information.	<b>12</b>	Up to K3	CLO 2
<b>III</b>	<b>Buyer Behaviour</b> Introduction – Meaning – Need for studying consumer behaviour – Factors influencing Consumer behaviour – Market segmentation – Customer relations marketing.	<b>12</b>	Up to K3	CLO 3
<b>IV</b>	<b>Marketing Mix</b> Introduction – Product mix – Meaning of product – Product life cycle – Branding – Labeling – Price mix – Importance – Pricing objectives – Pricing strategies – Personal selling and sales promotion – Advertising –Place mix – Importance of channels of distribution – Functions of middleman – Importance of retailing in today’s context	<b>12</b>	Up to K4	CLO 4
<b>V</b>	<b>Marketing and Government</b> Introduction – Agricultural marketing – Problems – Remedial measures – Bureau of Indian standards – Agmark – Consumerism – Consumer protection – Rights of consumers.	<b>12</b>	Up to K3	CLO 5

**Books for Study**

1. R.S.N.Pillai and Bhagavathi, Marketing, S.Chand & Co Ltd, 2009 edition & 2011 reprint, New Delhi.
2. Rajan Nair, Marketing, Sultan Chand & Sons, New Delhi 2005 Edition.
3. Dr.L.Natarajan, Margham, Marketing, Publications, Chennai.

**Books for Reference**

1. K. Sundar, Essentials of Marketing, Vijay Nicole Imprints Pvt Ltd, Chennai-91.
2. J.Jayasankar, Marketing, Margham Publications, Chennai.
3. Sonatakki, Principles of Marketing, Kalyani Publishers, New Delhi.
4. William J Stanton, Fundamentals of Marketing, Mc Graw Hill Publishing Company Ltd, New Delhi.
5. Philip Kotler & Gary Armstrong, Principles of Marketing, 6th Edition, 2012, Prentice Hall of India Pvt. Ltd, New Delhi.

## Website Resources

1. <https://www.blueskyeto.com/emerging-trends-marketing-management/>
2. <https://www.brafton.com/blog/content-marketing/functions-of-marketing/>
3. <https://snov.io/glossary/buyer-behavior/>
4. <https://www.investopedia.com/terms/m/marketing-mix.asp#:~:text=A%20marketing%20mix%20often%20refers,on%20customers%20into%20their%20approaches.>
5. <https://bis.gov.in/>
6. <https://dmi.gov.in/GradesStandard.aspx>
7. <https://consumeraffairs.nic.in/acts-and-rules/consumer-protection>

**Pedagogy:** Chalk & Talk, Assignments, PPTs, & Case studies

**Rationale for Nature of the Course:** Can be a sales person by acquiring selling skills in any business having distinct marketing division

## Activities to be given

1. Assignment of Creating a Brand Name and preparing advertisement slogans for a new product
2. Mini project on Pricing models for various types of products under different situations
3. Mini project on Agri Marketing and consumerism

## LESSON PLAN

Units	Description	Hours	Mode of Teaching
I	Introduction to Marketing Introduction – Definition of market and marketing – Importance of Marketing – Modern marketing concept	4	Chalk & Talk, PPTs, Quiz
	Global marketing – E-marketing and Tele marketing – Meaning and concepts – Marketing ethics	4	
	Career opportunities in marketing- Green marketing- Online marketing- Neuro marketing.	4	
II	Functions of Marketing: Introduction – Marketing functions-Buying -Selling	4	Chalk & Talk, PPTs, Case Lets, Quiz,
	Transportation -Storage - Financing	4	
	Risk Bearing - Standardization - Market Information.	4	
III	Buyer Behaviour: Introduction – Meaning – Need for studying consumer behaviour – Factors influencing Consumer behaviour	4	Chalk & Talk, PPTs, Case Lets, Quiz
	Market segmentation – Customer relations marketing.	4	
IV	Marketing Mix: Introduction – Product mix – Meaning of product – Product life cycle – Branding – Labeling – Price mix – Importance – Pricing objectives – Pricing strategies	6	Chalk & Talk, PPTs, Case Lets, Quiz
	Personal selling and sales promotion – Advertising –Place mix – Importance of channels of distribution – Functions of middleman – Importance of retailing in today’s context	6	
V	Marketing and Government: Introduction – Agricultural marketing – Problems – Remedial measures – Bureau of Indian standards –	6	Chalk & Talk, Quiz Assignment, PPTs
	Agmark – Consumerism – Consumer protection – Rights of consumers.	6	

### Course Learning Outcomes

CLOs	On completion of the course, the students should be able to	K- Level
CLO1	Describe various marketing concept and latest trends in marketing.	Up to K2
CLO2	Apply different Marketing Functions in business organisation.	Up to K3
CLO3	Identify Buyer Behaviour and Customer Relations in marketing.	Up to K3
CLO4	Analyze Product Lifecycle, Pricing Methods and Advertising in Marketing.	Up to K4
CLO5	Identify the problems related to agricultural marketing and remedial measures for further improvement.	Up to K3

### Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

(CLOs)	Programme Outcomes (with Graduate Attributes)					
	PO 1 (Knowledge Base)	PO 2 (Problem Analysis & Investigation)	PO 3 (Communication Skills & Design)	PO 4 (Individual and Team Work)	PO 5 (Professionalism, Ethics and equity)	PO 6 (Life Long Learning)
CLO 1	3	2	2	2	2	3
CLO 2	3	2	2	2	2	3
CLO 3	3	2	2	2	2	3
CLO 4	3	2	2	2	2	3
CLO 5	3	2	2	2	2	3

3- Advance Application    2- Intermediate Level    1- Basic Level

### Mapping of Course Learning Outcomes (CLOs) with Programme Specific Outcomes (PSOs)

(CLOs)	Programme Specific Outcomes (with Graduate Attributes)					
	PSO 1 (Knowledge Base)	PSO 2 (Problem Analysis & Investigation)	PSO 3 (Communication Skills & Design)	PSO 4 (Individual and Team Work)	PSO 5 (Professionalism, Ethics and equity)	PSO 6 (Life Long Learning)
CLO 1	3	2	2	2	2	3
CLO 2	3	2	2	2	2	3
CLO 3	3	2	2	2	2	3
CLO 4	3	2	2	2	2	3
CLO 5	3	2	2	2	2	3

3- Advance Application    2- Intermediate Level    1- Basic Level

### Formative Examination- Blue Print

#### Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)

CIA	CLOs	K- Level	Section A MCQ	Section B Short Answers	Section C (Either/Or Choice)	Section D (Open Choice)
I	CLO 1	Up to K2	2 (K1& K2)	1 (K1)	2 (K2&K2)	2(K2 & K2)
	CLO 2	Up to K3	2 (K1& K2)	2 (K2)	2 (K2&K2)	1(K3)
II	CLO 3	Up to K3	2 (K1& K2)	2 (K2)	2 (K2&K2)	1(K3)
	CLO 4	Up to K4	2 (K1& K2)	1 (K2)	2 (K3&K3)	2(K4 & K4)
No. of Questions to be asked			4	3	4	3
No. of Questions to be answered			4	3	2	2
Marks for each question			1	2	5	10
<b>Total Marks for each section</b>			<b>4</b>	<b>6</b>	<b>10</b>	<b>20</b>

**Distribution of Marks with K Level for CIA I & CIA II**

CIA	K Levels	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated
<b>I</b>	K1	2	2	-	--	4	6.67	<b>67%</b>
	K2	2	4	10	20	36	60.0	
	K3	-	-	10	10	20	33.33	<b>33%</b>
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100%</b>
<b>II</b>	K1	2	-	-	--	2	3.34	<b>34%</b>
	K2	2	6	10	--	18	30.00	
	K3	-	-	10	10	20	33.33	<b>33%</b>
	K4	-	-	-	20	20	33.33	<b>33%</b>
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100%</b>

CLO5 will be allotted for individual Assignment which carries five marks as part of CIA component.

**Summative Examination -Blue Print**

**Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)**

Units	CLOs	K- Level	Section A (MCQs)	Section B (Short Answers)	Section C (Either/Or Choice)	Section D (Open Choice)
1	CLO 1	Up to K2	2 (K1&K2)	1 (K1)	2 (K1&K1)	1(K2)
2	CLO 2	Up to K3	2 (K1&K2)	1 (K1)	2 (K2&K2)	1(K3)
3	CLO 3	Up to K3	2 (K1&K2)	1 (K2)	2 (K3&K3)	1(K3)
4	CLO 4	Up to K4	2 (K1&K2)	1 (K2)	2 (K4&K4)	1(K4)
5	CLO 5	Up to K3	2 (K1&K2)	1 (K2)	2 (K3&K3)	1(K3)
No. of Questions to be asked			10	5	10	5
No. of Questions to be answered			10	5	5	3
Marks for each question			1	2	5	10
<b>Total Marks for each Section</b>			<b>10</b>	<b>10</b>	<b>25</b>	<b>30</b>

**Distribution of Marks with K Level for Summative Examination**

K Levels	Section A (MCQs)	Section B (Short Answers)	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated
K1	5	4	10	-	<b>19</b>	<b>15.83</b>	<b>42%</b>
K2	5	6	10	10	<b>31</b>	<b>25.83</b>	
K3	-	-	20	30	<b>50</b>	<b>41.67</b>	<b>42%</b>
K4	-	-	10	10	<b>20</b>	<b>16.67</b>	<b>16%</b>
<b>Total</b>	<b>10</b>	<b>10</b>	<b>50</b>	<b>50</b>	<b>120</b>	<b>100</b>	<b>100%</b>

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

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**THE MADURA COLLEGE (Autonomous), MADURAI – 625 011**  
(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY)  
RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH “A” GRADE BY NAAC

**PROGRAMME : B.Com.,**  
**COURSE TITLE : Partnership Accounts**  
**TIME : 3 Hours**

**COURSE CODE : 20U3KMC7**  
**QN.NO : 11710**  
**MAX.MARKS :75**

**Course Objectives**

- To know and understanding the concept of partnership and legal requirements of partnership firm to prepare capital, current account and describe the past adjustments and guarantee
- To prepare comprehensive problems on partnership accounting under various situations viz., Admission of a partner
- To know on Legal requirements and accounting treatment of death and retirement of a partner and dissolution.
- To know on Legal requirements and accounting treatment of dissolution of Partnership,
- To know on Legal requirements of insolvency of all Partners and Skill on preparation of accounts pertaining to insolvency of partnership and settlement procedures.

Unit	Course Contents	Hours	K level	CLO
I	<b>Introduction to Partnership Accounts</b> General – Definition – Legal Requirements – Partners Capital Account – Fixed and Fluctuating system – Appropriation of Profits – Past Adjustments – Guarantee.	15	Up to K2	CLO 1
II	<b>Admission of a Partner</b> Revaluation of Assets & Liabilities – Memorandum Revaluation Method – Treatment of Goodwill – Premium – Revaluation and Memorandum Revaluation Method – Calculation of Profit sharing Ratio-	15	Up to K3	CLO 2
III	<b>Retirement and Death of a Partner</b> Retirement – Revaluation of Assets and Liabilities – Treatment of Goodwill – Revaluation and Memorandum Revaluation Methods - Calculation of Profit Sharing Ratio –Settlement of Amount Due to Retiring Partner. Death of a Partner – Treatment of Joint Life Policy.	15	Up to K3	CLO 3
IV	<b>Dissolution - I</b> Journal Entry for Dissolution – Treatment of Goodwill on Dissolution – Treatment of unrecorded and liability – Insolvency of a Partner (Garner Vs Murray) - Capital Ratio under Fixed Capital Method and Fluctuating Capital Method (Garner Vs Murray).	15	Up to K4	CLO 4
V	<b>Dissolution – II</b> Insolvency of all Partners - Piecemeal Distribution – Proportionate Capital Method – Maximum Loss Method.	15	Up to K3	CLO 5

**Note:** The Questions should be asked in the ratio of 80% Problems and 20 % for theory

**Book for Study**

S.P. Jain & K.L Narang, “*Advanced Accountancy*” Vol. I, 19<sup>th</sup> Edition, 2015, Kalyani Publishers, Ludhiana.

**Books for Reference**

1. R.L. Gupta & M. Radhaswamy, “*Advanced Accountancy*” Vol-I, 2015, Sultan Chand & Sons, New Delhi.

2. M.A. Arulanandam & K.S. Raman, “*Advanced Accountancy*” Vol.I, Sixth Edition, 2015, Himalaya Publishing House, Mumbai.
3. Reddy & Murthy, “*Financial Accounting*”, Margham Publication, Chennai.

### Web Resources

1. <https://www.vedantu.com/commerce/introduction-to-partnership-accounting>
2. <https://ncert.nic.in/ncerts/l/leac103.pdf>
3. <https://nios.ac.in/media/documents/srsec320newE/320EL20.pdf>
4. <https://www.yourarticlelibrary.com/accounting/partnership-account/dissolution-of-partnership-firm-accounting-procedure/52439>

**Pedagogy:** Chalk & Talk, Assignments, Exercises, PPTs

**Rationale for Nature of the Course:** Can be professionals in solving advanced problems to pursue higher studies.

### Activities to be given

1. Prepare comprehensive problems on partnership accounting under various situations
2. Assignment on legal requirements of dissolution of partnership
3. Preparing the students to appear professional courses by giving Advanced Exercise and workout problems on Partnership accounts

### LESSON PLAN

Unit	Course Content	Hours	Mode of Teaching
I	<b>Introduction to Partnership Accounts</b> General – Definition – Legal Requirements	5	Chalk & Talk, PPT, Exercises, Quiz
	Partners Capital Account – Fixed and Fluctuating system	5	
	Appropriation of Profits – Past Adjustments – Guarantee.	5	
II	<b>Admission of a Partner</b> Revaluation of Assets & Liabilities – Memorandum Revaluation Method – Treatment of Goodwill – Premium –	8	Chalk & Talk, PPTs, Exercises, Quiz
	Revaluation and Memorandum Revaluation Method – Calculation of Profit sharing Ratio	7	
III	<b>Retirement and Death of a Partner</b> Retirement – Revaluation of Assets and Liabilities – Treatment of Goodwill – Revaluation and Memorandum Revaluation Methods - Calculation of Profit Sharing Ratio –	8	Chalk & Talk PPT, Exercises, Quiz
	Settlement of Amount Due to Retiring Partner. Death of a Partner – Treatment of Joint Life Policy.	7	
IV	<b>Dissolution - I</b> Journal Entry for Dissolution – Treatment of Goodwill on Dissolution – Treatment of unrecorded and liability –	8	Chalk & Talk, PPT, Exercises, Quiz
	Insolvency of a Partner (Garner Vs Murray) - Capital Ratio under Fixed Capital Method and Fluctuating Capital Method (Garner Vs Murray).	7	
V	<b>Dissolution – II</b> Insolvency of all Partners - Piecemeal Distribution –	8	Chalk & Talk, PPT, Exercises, Quiz, Assignment
	Proportionate Capital Method – Maximum Loss Method.	7	

**Course Learning Outcomes:**

CLOs	On completion of the course, the students should be able to	K- Level
CLO 1	Outline Legal requirements of Partnership and prepare capital & current account.	Up to K2
CLO 2	Prepare accounts for Admission of Partners and treatment of goodwill	Up to K3
CLO 3	Apply the accounting aspects for retirement and death of a partner	Up to K3
CLO 4	Analyze the legal requirements and accounting treatment for dissolution of Partnership.	Up to K4
CLO 5	Prepare accounting treatment of insolvency of all Partners and settlement procedures.	Up to K3

**Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)**

(CLOs)	Programme Outcomes (with Graduate Attributes)					
	PO 1 (Knowledge Base)	PO 2 (Problem Analysis & Investigation)	PO 3 (Communication Skills & Design)	PO 4 (Individual and Team Work)	PO 5 (Professionalism, Ethics and equity)	PO 6 (Life Long Learning)
CLO 1	3	3	2	2	3	3
CLO 2	3	3	2	2	2	3
CLO 3	3	3	2	2	2	3
CLO 4	3	3	2	2	3	3
CLO 5	3	3	2	2	3	3

3- Advance Application    2- Intermediate Level    1- Basic Level

**Mapping of Course Learning Outcomes (CLOs) with Programme Specific Outcomes (PSOs)**

(CLOs)	Programme Specific Outcomes (with Graduate Attributes)					
	PSO 1 (Knowledge Base)	PSO 2 (Problem Analysis & Investigation)	PSO 3 (Communication Skills & Design)	PSO 4 (Individual and Team Work)	PSO 5 (Professionalism, Ethics and equity)	PSO 6 (Life Long Learning)
CLO 1	3	3	2	2	3	3
CLO 2	3	3	2	2	2	3
CLO 3	3	3	2	2	2	3
CLO 4	3	3	2	2	3	3
CLO 5	3	3	2	2	3	3

3- Advance Application    2- Intermediate Level    1- Basic Level

**Formative Examination- Blue Print**

**Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)**

CIA	CLOs	K- Level	Section A MCQ	Section B Short Answers	Section C (Either/Or Choice)	Section D (Open Choice)
I	CLO 1	Up to K2	2 (K1& K2)	1 (K1)	2 (K2&K2)	2(K2 & K2)
	CLO 2	Up to K3	2 (K1& K2)	2 (K2)	2 (K2&K2)	1(K3)
II	CLO 3	Up to K3	2 (K1& K2)	2 (K2)	2 (K2&K2)	1(K3)
	CLO 4	Up to K4	2 (K1& K2)	1 (K2)	2 (K3&K3)	2(K4 & K4)
No. of Questions to be asked			4	3	4	3
No. of Questions to be answered			4	3	2	2
Marks for each question			1	2	5	10
<b>Total Marks for each section</b>			<b>4</b>	<b>6</b>	<b>10</b>	<b>20</b>

**Distribution of Marks with K Level for CIA I & CIA II**

CIA	K Levels	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated
<b>I</b>	K1	2	2	-	--	4	6.67	<b>67%</b>
	K2	2	4	10	20	36	60.0	
	K3	-	-	10	10	20	33.33	<b>33%</b>
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100%</b>
<b>II</b>	K1	2	-	-	--	2	3.34	<b>34%</b>
	K2	2	6	10	--	18	30.00	
	K3	-	-	10	10	20	33.33	<b>33%</b>
	K4	-	-	-	20	20	33.33	<b>33%</b>
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100%</b>

CLO5 will be allotted for individual Assignment which carries five marks as part of CIA component.

**Summative Examination -Blue Print**

**Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)**

Units	CLOs	K- Level	Section A (MCQs)	Section B (Short Answers)	Section C (Either/Or Choice)	Section D (Open Choice)
1	CLO 1	Up to K2	2 (K1&K2)	1 (K1)	2 (K1&K1)	1(K2)
2	CLO 2	Up to K3	2 (K1&K2)	1 (K1)	2 (K2&K2)	1(K3)
3	CLO 3	Up to K3	2 (K1&K2)	1 (K2)	2 (K3&K3)	1(K3)
4	CLO 4	Up to K4	2 (K1&K2)	1 (K2)	2 (K4&K4)	1(K4)
5	CLO 5	Up to K3	2 (K1&K2)	1 (K2)	2 (K3&K3)	1(K3)
No. of Questions to be asked			10	5	10	5
No. of Questions to be answered			10	5	5	3
Marks for each question			1	2	5	10
<b>Total Marks for each Section</b>			<b>10</b>	<b>10</b>	<b>25</b>	<b>30</b>

**Distribution of Marks with K Level for Summative Examination**

K Levels	Section A (MCQs)	Section B (Short Answers)	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated
K1	5	4	10	-	<b>19</b>	<b>15.83</b>	<b>42%</b>
K2	5	6	10	10	<b>31</b>	<b>25.83</b>	
K3	-	-	20	30	<b>50</b>	<b>41.67</b>	<b>42%</b>
K4	-	-	10	10	<b>20</b>	<b>16.67</b>	<b>16%</b>
<b>Total</b>	<b>10</b>	<b>10</b>	<b>50</b>	<b>50</b>	<b>120</b>	<b>100</b>	<b>100%</b>

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

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**THE MADURA COLLEGE (Autonomous), MADURAI – 625 011**  
(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY)  
RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH “A” GRADE BY NAAC

**PROGRAMME : B.Com.,**  
**COURSE TITLE : Cost Accounting**  
**TIME : 3 Hours**

**COURSE CODE : 20U3KMC8**  
**QN.NO : 11711**  
**MAX.MARKS :75**

**Course Objectives**

- To acquire knowledge on Cost Accounting and its objectives
- To gain comprehensive knowledge on Material and controlling the materials cost
- To get familiarize with Labour and Overhead Cost Control
- To gain working knowledge on various methods of costing viz., Operating and Contract Costing.
- To acquaint working knowledge on preparation of process costing, by-product and joint product costing

Unit	Course Contents	Hours	K level	CLO
I	<b>Introduction to Cost Accounting</b> Definitions – Objectives – Nature – Scope – Limitations of Financial Accounting – Financial Accounting Vs Cost Accounting – Installation of Costing system. Cost Classifications – Elements of Cost – Preparation of Cost Sheet.	15	Up to K2	CLO1
II	<b>Material</b> Material Cost – Purchase Procedure – Various stock levels – Economic Order Quantity (EOQ) – FSN – ABC – JIT – Bin Card – Stores Ledger – Methods of Pricing issues – FIFO – LIFO – Base Stock Method – Simple Average method - Weighted Average method – Treatment of Scrap, Spoilage, Wastage & Defective.	15	Up to K3	CLO2
III	<b>Labour and Overheads</b> Labour Costs – Labour Turnover – Methods of Labour Turnover – Treatment of Idle time and Over time – Methods of wage payment – Time rate – Piece rate – Taylor differential piece rate system- Incentive methods – Halsey and Rowan Plan. Overhead Costing – Meaning – Classification – Allocation and Apportionment of Overheads – Reapportionment – Methods of Absorption – Calculation of Machine Hour Rate.	15	Up to K3	CLO3
IV	<b>Methods of Costing</b> Job Costing – Batch Costing – Contract Costing (including escalation clause) – Operating Costing (Transport only)	15	Up to K4	CLO4
V	<b>Process Costing</b> Application of Process Costing - Normal Loss – Abnormal Loss – Abnormal Gain – Concept of Equivalent Production – Joint Products and By products. Reconciliation between Cost Profit and Financial Profit.	15	Up to K 3	CLO5

**Note:** The Questions should be asked in the ratio of 80% Problems and 20 % for theory.

**Book for Study**

Kapoor N.D., *Elements of Company Law*, Sultan Chand & Co., New Delhi. Ashok and Bagrail, Company Law, New Delhi, S.Chand & Co.2010.

## Books for Reference

1. Dr.A.Murthy & Dr.S.Gurusamy, *Cost Accounting*, Vijay Nicole Imprints Private Limited, Chennai.
2. T.S. Reddy & Y. Hari Prasad Reddy, *Cost Accounting*, Margham Publication, Chennai.
3. Dr. M. Wilson, *Cost Accounting*, Himalaya Publishing House, Mumbai.

## Web Resources

1. [https://www.tutorialspoint.com/accounting\\_basics/cost\\_accounting\\_introduction.htm#:~:text=Cost%20accounting%20is%20the%20application,previous%20experience%20or%20with%20standards.](https://www.tutorialspoint.com/accounting_basics/cost_accounting_introduction.htm#:~:text=Cost%20accounting%20is%20the%20application,previous%20experience%20or%20with%20standards.)
2. <https://www.yourarticlelibrary.com/cost-accounting/material-control/techniques-of-material-cost-control-11-techniques/55434>
3. <https://www.yourarticlelibrary.com/cost-accounting/problems-cost-accounting/top-14-cost-accounting-problems-with-solutions/75727>
4. <https://www.economicdiscussion.net/cost-accounting/different-methods-of-costing/31651>

**Pedagogy:** Chalk & Talk, Assignments, Exercises, PPT.

**Rationale for Nature of the Course:** Can be professionals in solving advanced problems to pursue higher studies.

## Activities to be given

1. Prepare comprehensive problems on cost accounting under various situations
2. Live cases on Material Control and Techniques
3. Assignment on legal requirements with respect to cost accounting standards.
4. Preparing the students to appear professional courses by giving Advanced Exercise and workout problems on Partnership accounts

## LESSON PLAN

Unit	Course Contents	Hrs	Mode of Teaching
I	Definitions – Objectives – Nature – Scope – Limitations of Financial Accounting – Financial Accounting Vs Cost Accounting –	7	Chalk and Talk
	Installation of Costing system. Cost Classifications – Elements of Cost - Preparation of Cost Sheet.	8	Exercise PPT, Quiz
II	Material Cost – Purchase Procedure – Various stock levels - Economic Order Quantity (EOQ) – FSN – ABC – JIT – Bin Card	7	Chalk and Talk
	Stores Ledger -Methods of Pricing issues – FIFO – LIFO – Base Stock level – Simple Average and Weighted Average method - Treatment of Scrap, Spoilage, Wastage & Defective.	8	Exercise Quiz
III	<b>Labour and Overheads</b> Labour Costs – Labour Turnover – Methods of Labour Turnover – Treatment of Idle time and Over time – Methods of wage payment – Time rate – Piece rate – Taylor differential piece rate system- Incentive methods – Halsey and Rowan Plan.	5	Chalk and Talk Exercise Quiz
	Overhead Costing – Meaning – Classification – Allocation and Apportionment of Overheads – Reapportionment	5	
	Methods of Absorption – Calculation of Machine Hour Rate.	5	
IV	<b>Methods of Costing</b> Job Costing – Batch Costing - Contract Costing (including escalation clause)	8	Chalk and Talk
	Operating Costing (Transport only)	7	Exercise Quiz

V	<b>Process Costing</b> Application of Process Costing - Normal Loss – Abnormal Loss – Abnormal Gain – Concept of Equivalent Production	5	Chalk and Talk Exercise Quiz Assignment
	Joint Products and By products - Reconciliation between Cost Profit and Financial Profit.	5	

\*Staff name will be allotted according to work load allotment at the beginning of every Academic Year

### Course Learning Outcomes:

CLOs	On completion of the course, the students should be able to	K- Level
CLO 1	Explain basics of Cost Accounting and its objectives	Up to K2
CLO 2	Compute materials cost and stores ledger account	Up to K3
CLO 3	Apply Labour cost and Overhead Cost Control in costing	Up to K3
CLO 4	Analyze and prepare various methods of costing	Up to K4
CLO 5	Apply and prepare process costing, by-product and joint product costing	Up to K 3

### Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

(CLOs)	Programme Outcomes (with Graduate Attributes)					
	PO 1 (Knowledge Base)	PO 2 (Problem Analysis & Investigation)	PO 3 (Communication Skills & Design)	PO 4 (Individual and Team Work)	PO 5 (Professionalism Ethics and equity)	PO 6 (Life Long Learning)
CLO 1	3	3	2	2	3	3
CLO 2	3	3	2	2	2	3
CLO 3	3	3	2	2	2	3
CLO 4	3	3	2	2	3	3
CLO 5	3	3	2	2	3	3

3- Advance Application    2- Intermediate Level    1- Basic Level

### Mapping of Course Learning Outcomes (CLOs) with Programme Specific Outcomes (PSOs)

(CLOs)	Programme Specific Outcomes (with Graduate Attributes)					
	PSO 1 (Knowledge Base)	PSO 2 (Problem Analysis & Investigation)	PSO 3 (Communication Skills & Design)	PSO 4 (Individual and Team Work)	PSO 5 (Professionalism , Ethics and equity)	PSO 6 (Life Long Learning)
CLO 1	3	3	2	2	3	3
CLO 2	3	3	2	2	2	3
CLO 3	3	3	2	2	2	3
CLO 4	3	3	2	2	3	3
CLO 5	3	3	2	2	3	3

3- Advance Application    2- Intermediate Level    1- Basic Level

### Formative Examination- Blue Print

#### Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)

CIA	CLOs	K- Level	Section A MCQ	Section B Short Answers	Section C (Either/Or Choice)	Section D (Open Choice)
I	CLO 1	Up to K2	2 (K1& K2)	1 (K1)	2 (K2&K2)	2(K2 & K2)
	CLO 2	Up to K3	2 (K1& K2)	2 (K2)	2 (K2&K2)	1(K3)
II	CLO 3	Up to K3	2 (K1& K2)	2 (K2)	2 (K2&K2)	1(K3)

	CLO 4	Up to K4	2 (K1& K2)	1 (K2)	2 (K3&K3)	2(K4 & K4)
No. of Questions to be asked			4	3	4	3
No. of Questions to be answered			4	3	2	2
Marks for each question			1	2	5	10
<b>Total Marks for each section</b>			<b>4</b>	<b>6</b>	<b>10</b>	<b>20</b>

#### Distribution of Marks with K Level for CIA I & CIA II

CIA	K Levels	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated
I	K1	2	2	-	--	4	6.67	67%
	K2	2	4	10	20	36	60.0	
	K3	-	-	10	10	20	33.33	33%
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100%</b>
II	K1	2	-	-	--	2	3.34	34%
	K2	2	6	10	--	18	30.00	
	K3	-	-	10	10	20	33.33	33%
	K4	-	-	-	20	20	33.33	33%
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100%</b>

CLO5 will be allotted for individual Assignment which carries five marks as part of CIA component.

#### Summative Examination -Blue Print

##### Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)

Units	CLOs	K- Level	Section A (MCQs)	Section B (Short Answers)	Section C (Either/Or Choice)	Section D (Open Choice)
1	CLO 1	Up to K2	2 (K1&K2)	1 (K1)	2 (K1&K1)	1(K2)
2	CLO 2	Up to K3	2 (K1&K2)	1 (K1)	2 (K2&K2)	1(K3)
3	CLO 3	Up to K3	2 (K1&K2)	1 (K2)	2 (K3&K3)	1(K3)
4	CLO 4	Up to K4	2 (K1&K2)	1 (K2)	2 (K4&K4)	1(K4)
5	CLO 5	Up to K3	2 (K1&K2)	1 (K2)	2 (K3&K3)	1(K3)
No. of Questions to be asked			10	5	10	5
No. of Questions to be answered			10	5	5	3
Marks for each question			1	2	5	10
<b>Total Marks for each Section</b>			<b>10</b>	<b>10</b>	<b>25</b>	<b>30</b>

#### Distribution of Marks with K Level for Summative Examination

K Levels	Section A (MCQs)	Section B (Short Answers)	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated
K1	5	4	10	-	19	15.83	42%
K2	5	6	10	10	31	25.83	
K3	-	-	20	30	50	41.67	42%
K4	-	-	10	10	20	16.67	16%
<b>Total</b>	<b>10</b>	<b>10</b>	<b>50</b>	<b>50</b>	<b>120</b>	<b>100</b>	<b>100%</b>

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



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RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH “A” GRADE BY NAAC

**PROGRAMME : B.Com.,**  
**COURSE TITLE : Company Law & Practice**  
**TIME : 3 Hours**

**COURSE CODE : 20U3KMC9**  
**QN.NO : 11712**  
**MAX.MARKS :75**

**Course Objectives**

- To acquire knowledge on the procedural aspects of Companies Act, 2013
- To gain comprehensive knowledge in company law since formation to winding up of the company as per the Companies Act, 2013
- To get familiarized with regulatory frame work on issues of shares and debentures
- To gain working knowledge on conduct of various kinds of meetings under the Act
- To understand the role of Key Managerial Personnel and directors of company under Companies Act,2013

Unit	Course Contents	Hours	K level	CLO
I	<b>Formation of Company</b> Company – Definition – Essential characteristics – Lifting up of Corporate veil - Kinds of Companies -Formation of a company – Promotion – Promoters – Functions - Incorporation – Commencement of Business - Memorandum of Association – Clauses and Alterations - Articles of Association – Contents – Prospectus – Contents – Mis-Statement of Prospectus.	15	Up to K2	CLO 1
II	<b>Shares and Share Capital</b> Meaning – Nature – Kinds of Shares –Preference shares – Equity shares – Sweat equity shares – Stock Vs Share – Share Capital – Classifications (Authorised, Issued, Subscribed, Called up and Paid-up Capital) – Share Certificate –Dematerialisation of Shares - Transfer of Shares – Transmission of Shares – Lien on Shares - Debentures - Legal provisions governing Shares and Debentures.	15	Up to K3	CLO 2
III	<b>Company Meetings and Proceedings</b> Kinds – Annual General Meeting - Extraordinary general meeting - Class meeting – Board Meeting-Procedures and Requisites of a valid meeting – Notice – Agenda – Quorum –Minutes- Resolution – Types .	15	Up to K3	CLO 3
IV	<b>Managerial Personnel and Directors</b> Managerial Personnel – Meaning – Key Managerial Personnel (KMP) – Directors – Meaning – Classification – Appointment of Directors – Removal of Directors – Power and Duties Committees – Audit committee – Stake holder committee – Corporate Social Responsibility (CSR) committee – Concept of Corporate Governance.	15	Up to K4	CLO 4
V	<b>Winding up</b> Meaning – Modes of Winding up – Winding up by National Company Law Tribunal (NCLT) – Company Liquidator – Official Liquidator - Duties and Powers of Liquidators – Voluntary Winding up – Members Voluntary winding up – Creditors Voluntary Winding up.	15	Up to K3	CLO 5

**Book for Study**

Kapoor N.D., *Elements of Company Law*, Sultan Chand & Co., New Delhi. Ashok and Bagrail, Company Law, New Delhi, S.Chand & Co.2010.

**Books for Reference**

1. S.N. Maheswari & S.K. Maheswari, *A Manual of Business Laws*, Himalaya Publishing House, Mumbai.

- V. Balachandran & M. Govindarajan, *A Students Handbook on Company Law and Practice*, Vijay Nicole Imprints Private Limited, Chennai.
- J. Shanthi, *Company Law*, Margham Publications, Chennai.

### Web Resources

- <https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf>
- <https://byjus.com/commerce/steps-in-formation-of-a-company/>
- <https://www.economicdiscussion.net/company/company-formation/company-formation-in-india/32479>
- <https://www.investopedia.com/terms/s/sharecapital.asp#:~:text=A%20company's%20share%20capital%20is,capital%20on%20its%20balance%20sheet.>
- [https://www.tutorialspoint.com/business\\_law/business\\_law\\_company\\_meetings.htm#:~:text=Meetings%20are%20a%20crucial%20part,meetings%20held%20by%20a%20company.](https://www.tutorialspoint.com/business_law/business_law_company_meetings.htm#:~:text=Meetings%20are%20a%20crucial%20part,meetings%20held%20by%20a%20company.)
- <https://www.toppr.com/guides/business-law-cs/elements-of-company-law-ii/key-managerial-personnel/>
- <https://www.investopedia.com/terms/w/windingup.asp#:~:text=Winding%20up%20is%20the%20process,assets%20to%20partners%20or%20shareholders.>

**Pedagogy:** Chalk & Talk, Assignments, PPT, Case Lets

**Rationale for Nature of the Course:** Can Assist the professionals and corporate office by company law provisions

### Activities to be given:

- Preparing Legal forms for Incorporation and commencement of business
- Mini Project on Preparation of MOA and AOA for a model company
- Preparing the students to appear professional courses by giving Advanced Exercise and cases on company issues and challenges

## LESSON PLAN

Unit	Course Contents	Hrs	Mode of Teaching
I	<b>Formation of Company</b> Definition of company, Essential characteristics, Lifting up of Corporate veil, Kinds of Companies - Formation of a company, Promoters, Functions, Incorporation, Commencement of Business	7	Chalk and Talk PPT, Case Study, Quiz
	Memorandum of Association, Clauses and Alterations, Articles of Association - Contents of Prospectus, Mis-Statement of Prospectus	8	
II	<b>Shares and Share Capital</b> Meaning, Nature, Kinds of Shares, Preference shares, Equity shares	5	Chalk and Talk PPT, Case Study, Quiz
	Sweat equity shares, Stock Vs Share, Share Capital, Classifications, Authorised, Issued, Subscribed, Called up and Paid-up Capital	5	
	Share Certificate, Dematerialisation of Shares, Transfer of Shares, Transmission of Shares, Lien on Shares - Debentures, Legal provisions governing Shares and Debentures.	5	
III	<b>Company Meetings and Proceedings</b> Kinds, Annual General Meeting, Extraordinary general meeting - Class meeting, Board Meeting	7	Chalk and Talk PPT, Case Study, Quiz
	Procedures and Requisites of a valid meeting – Notice, Agenda, Quorum, Minutes, Resolution, Types	8	
IV	<b>Managerial Personnel and Directors</b> Managerial Personnel, Meaning, Key Managerial Personnel (KMP)	4	Chalk and Talk PPT, Case Study, Quiz
	Directors, Meaning, Classification, Appointment of Directors, Removal of Directors, Power and Duties	6	
	Committees, Audit committee, Stake holder committee, Corporate Social Responsibility (CSR) committee, Concept of Corporate Governance.	5	

V	<b>Winding up</b> Meaning, Modes of Winding up, Winding up by National Company Law Tribunal (NCLT)	5	Chalk and Talk PPT, Case Study, Quiz Assignment
	Company Liquidator, Official Liquidator, Duties and Powers of Liquidators	5	
	Voluntary Winding up, Members Voluntary winding up, Creditors Voluntary Winding up.	5	

\*Staff name will be allotted according to work load allotment at the beginning of every Academic Year

#### Course Learning Outcomes:

CLOs	On completion of the course, the students should be able to	K- Level
CLO 1	Discuss the basic concepts of Companies Act,2013.	Up to K2
CLO 2	Identify the regulatory framework of issue of shares and debentures	Up to K3
CLO 3	Organize different types of meeting under Companies Act, 2013	Up to K3
CLO 4	Examine the role of Key Managerial Personnel and Directors under Companies Act, 2013	Up to K4
CLO 5	Identify appropriate modes for Winding up of Companies	Up to K3

#### Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

(CLOs)	Programme Outcomes (with Graduate Attributes)					
	PO 1 (Knowledge Base)	PO 2 (Problem Analysis & Investigation)	PO 3 (Communication Skills & Design)	PO 4 (Individual and Team Work)	PO 5 (Professionalism, Ethics and equity)	PO 6 (Life Long Learning)
CLO 1	3	2	2	2	3	3
CLO 2	3	2	2	2	3	3
CLO 3	3	2	2	3	3	3
CLO 4	3	2	2	2	3	3
CLO 5	3	2	2	2	3	3

3- Advance Application    2- Intermediate Level    1- Basic Level

#### Mapping of Course Learning Outcomes (CLOs) with Programme Specific Outcomes (PSOs)

(CLOs)	Programme Specific Outcomes (with Graduate Attributes)					
	PSO 1 (Knowledge Base)	PSO 2 (Problem Analysis & Investigation)	PSO 3 (Communication Skills & Design)	PSO 4 (Individual and Team Work)	PSO 5 (Professionalism, Ethics and equity)	PSO 6 (Life Long Learning)
CLO 1	3	2	2	2	3	3
CLO 2	3	2	2	2	3	3
CLO 3	3	2	2	3	3	3
CLO 4	3	2	2	2	3	3
CLO 5	3	2	2	2	3	3

3- Advance Application    2- Intermediate Level    1- Basic Level

#### Formative Examination- Blue Print

#### Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)

CIA	CLOs	K- Level	Section A MCQ	Section B Short Answers	Section C (Either/Or Choice)	Section D (Open Choice)
I	CLO 1	Up to K2	2 (K1& K2)	1 (K1)	2 (K2&K2)	2(K2 & K2)
	CLO 2	Up to K3	2 (K1& K2)	2 (K2)	2 (K2&K2)	1(K3)
II	CLO 3	Up to K3	2 (K1& K2)	2 (K2)	2 (K2&K2)	1(K3)
	CLO 4	Up to K4	2 (K1& K2)	1 (K2)	2 (K3&K3)	2(K4 & K4)
No. of Questions to be asked			4	3	4	3
No. of Questions to be answered			4	3	2	2

Marks for each question	1	2	5	10
<b>Total Marks for each section</b>	<b>4</b>	<b>6</b>	<b>10</b>	<b>20</b>

**Distribution of Marks with K Level for CIA I & CIA II**

CIA	K Levels	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated
<b>I</b>	K1	2	2	-	--	4	6.67	<b>67%</b>
	K2	2	4	10	20	36	60.0	
	K3	-	-	10	10	20	33.33	
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	
<b>II</b>	K1	2	-	-	--	2	3.34	<b>34%</b>
	K2	2	6	10	--	18	30.00	
	K3	-	-	10	10	20	33.33	<b>33%</b>
	K4	-	-	-	20	20	33.33	<b>33%</b>
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100%</b>

CLO5 will be allotted for individual Assignment which carries five marks as part of CIA component.

**Summative Examination -Blue Print**

**Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)**

Units	CLOs	K- Level	Section A (MCQs)	Section B (Short Answers)	Section C (Either/Or Choice)	Section D (Open Choice)
1	CLO 1	Up to K2	2 (K1&K2)	1 (K1)	2 (K1&K1)	1(K2)
2	CLO 2	Up to K3	2 (K1&K2)	1 (K1)	2 (K2&K2)	1(K3)
3	CLO 3	Up to K3	2 (K1&K2)	1 (K2)	2 (K3&K3)	1(K3)
4	CLO 4	Up to K4	2 (K1&K2)	1 (K2)	2 (K4&K4)	1(K4)
5	CLO 5	Up to K3	2 (K1&K2)	1 (K2)	2 (K3&K3)	1(K3)
No. of Questions to be asked			10	5	10	5
No. of Questions to be answered			10	5	5	3
Marks for each question			1	2	5	10
<b>Total Marks for each Section</b>			<b>10</b>	<b>10</b>	<b>25</b>	<b>30</b>

**Distribution of Marks with K Level for Summative Examination**

K Levels	Section A (MCQs)	Section B (Short Answers)	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated
K1	5	4	10	-	<b>19</b>	<b>15.83</b>	<b>42%</b>
K2	5	6	10	10	<b>31</b>	<b>25.83</b>	
K3	-	-	20	30	<b>50</b>	<b>41.67</b>	<b>42%</b>
K4	-	-	10	10	<b>20</b>	<b>16.67</b>	<b>16%</b>
<b>Total</b>	<b>10</b>	<b>10</b>	<b>50</b>	<b>50</b>	<b>120</b>	<b>100</b>	<b>100%</b>

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

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**THE MADURA COLLEGE (Autonomous), MADURAI – 625 011**  
(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY)  
RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH “A” GRADE BY NAAC

**PROGRAMME : B.Com.,**  
**COURSE TITLE : Computer Applications in**  
**Business**

**COURSE CODE : 20U3KMC10**  
**QN.NO : 11713**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Course Objectives**

- To acquaint knowledge on the fundamentals of computer and its application in business
- To understand and get working knowledge of M.S.Word and Access.
- To Create and presentation show of Power Point presentation.
- To apply the procedures and various functions to create Excel Work sheet.
- To Access the need and usage of internet.

Unit	Course Contents	Hours	K level	CLO
I	<b>Introduction to Computer</b> Introduction - Types of Computers – Hardware – CPU – Input devices- Output devices – Storage device – Software – Operating System – Programming Language – Application Software – Network – LAN – WAN- Client Server - Information Technology Act , 2000 – Objectives – Salient Features.	12	Up to K2	CLO 1
II	<b>MS Word and MS Excel</b> MS Word – Creating word document - Editing text - Creating a Resume Wizard – Adding and Formatting Numbers and Symbols - Print. MS Excel - Creating Tables, Graphs and Charts – Finance, Mathematical and Statistical Functions. Power Point - Presentation through Templates - An overview of Statistical Package for Social Science (SPSS).	12	Up to K3	CLO 2
III	<b>MS Power Point and MS Access</b> MS Power Point - Creation-Insert Picture-Animation-Creating Multimedia Presentations – Insert-Table and Grapes. MS Access: Introduction – Creation of Table – Preparation of Pay Roll - Report for Product Data Base - Big Data - Data Mining - Data Warehousing – Cloud Computing - Knowledge Management System.	12	Up to K3	CLO 3
IV	<b>Data Base Management Systems</b> Introduction – Meaning - History of Information - Quality of Information - Information Processing - Characteristics of Data in Data Base - Types of Data Base Management Systems.	12	Up to K4	CLO 4
V	<b>Internet</b> Introduction – History – Intranet vs. Extranet – DNS – Connection – Dialup – ISDN, DSL, T1, T3, Wifi, Wireless, Satellite Communication – E-Mail, Chat, Forum, Blog, Newsgroups – Search Engines.	12	Up to K3	CLO 5

**Book for Study**

Dr. P. Rizwan Ahmed, “*Introduction to Information Technology*”, 2017, Margham Publications, Chennai.

**Books for Reference**

1. Alexis Leon & Mathews Leon, “*Fundamentals of Information Technology*”, 2013, Vijay Nicole Imprints Pvt., Ltd., Chennai.
2. R.Paramasiwam, “*Computer Application in Business*”, S. Chan & Company Ltd.
3. Manas Parhi & Jagjit Singh, “*Information Technology for Business*”, 2003, Unistar Books Pvt., Ltd.
4. Dennis P. Curtin, Kim Foley, Kunal Sen, & Cathleen Morin, “*Information Technology*”, 2013, McGraw Hill Education (India)Pvt., Ltd.

- Chetan Srivastava, *“Principles of Information Technology”*, 2004, Kalyani Publishers, New Delhi.
- Brain K. Williams & Stacey. C. Sawyer, *“Using Information Technology”*, Third Edition, 2003, Tata McGraw-Hill Publishing Company Ltd., New Delhi.

#### Web Resources

- [https://www.just.edu.jo/~mqais/CIS99/PDF/Ch.01\\_Introduction\\_%20to\\_computers.pdf](https://www.just.edu.jo/~mqais/CIS99/PDF/Ch.01_Introduction_%20to_computers.pdf)
- [https://en.wikipedia.org/wiki/Microsoft\\_Word](https://en.wikipedia.org/wiki/Microsoft_Word)
- <https://byjus.com/govt-exams/ms-excel-basics/>
- [https://www.oreilly.com/library/view/database-systems-concepts/9788177585674/9788177585674\\_ch26lev1sec4.html](https://www.oreilly.com/library/view/database-systems-concepts/9788177585674/9788177585674_ch26lev1sec4.html)
- [https://en.wikipedia.org/wiki/Microsoft\\_PowerPoint](https://en.wikipedia.org/wiki/Microsoft_PowerPoint)
- <https://www.guru99.com/what-is-dbms.html>
- <https://en.wikipedia.org/wiki/Internet>

**Pedagogy:** Chalk & Talk, Assignments, PPTs

**Rationale for Nature of the Course:** Can assist and support computer professionals in computerised environment where techno-skills in any business having Automated system

#### Activities to be given

- Assignment on creating word document which is used in business dash board.
- Mini project on finance and statistical models through excel
- Presentation through PPT for any business issues
- Demo on internet browsing with respect to any relevant topics

### LESSON PLAN

Unit	Course Content	Hours	Mode of Teaching
I	<b>Introduction to Computer</b> Introduction - Types of Computers – Hardware – CPU – Input devices	4	Chalk & Talk, PPT, Quiz
	Output devices – Storage device – Software – Operating System – Programming Language – Application Software	4	
	Network – LAN – WAN- Client Server - Information Technology Act , 2000 – Objectives – Salient Features.	4	
II	<b>MS Word and MS Excel</b> <b>MS Word</b> – Creating word document - Editing text - Creating a Resume Wizard – Adding and Formatting Numbers and Symbols - Print.	6	Chalk & Talk, PPT, Quiz
	<b>MS Excel</b> - Creating Tables, Graphs and Charts – Finance, Mathematical and Statistical Functions. Power Point - Presentation through Templates - An overview of Statistical Package for Social Science (SPSS).	6	
III	<b>MS Power Point and MS Access</b> <b>MS Power Point</b> - Creation-Insert Picture-Animation-Creating Multimedia Presentations – Insert-Table and Grapes.	6	Chalk & Talk, PPT, Quiz
	<b>MS Access:</b> Introduction – Creation of Table – Preparation of Pay Roll - Report for Product Data Base - Big Data - Data Mining - Data Warehousing – Cloud Computing - Knowledge Management System.	6	
IV	<b>Data Base Management Systems</b> Introduction – Meaning - History of Information - Quality of Information - Information Processing	6	Chalk & Talk, PPT, Quiz
	Characteristics of Data in Data Base - Types of Data Base Management Systems.	6	
V	<b>Internet</b> Introduction – History – Intranet vs. Extranet – DNS – Connection – Dialup – ISDN, DSL, T1, T3, Wifi, Wireless, Satellite Communication	6	Chalk & Talk, PPT, Quiz Assignment
	E-Mail, Chat, Forum, Blog, Newsgroups – Search Engines.	6	

**Course Learning Outcomes:**

<b>CLOs</b>	<b>On Completion of the course, the students should able to</b>	<b>K-Level</b>
CLO 1	Describe the various types of computers	Up to K2
CLO 2	Make use of MS Word & Excel for business applications	Up to K3
CLO 3	Develop their presentations using power point and classify data using MS Access	Up to K3
CLO 4	Organize data using Data base management system	Up to K4
CLO 5	Use internet applications for business activities	Up to K3

**Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)**

<b>(CLOs)</b>	<b>Programme Outcomes (with Graduate Attributes)</b>					
	<b>PO 1 (Knowledge Base)</b>	<b>PO 2 (Problem Analysis &amp; Investigation)</b>	<b>PO 3 (Communication Skills &amp; Design)</b>	<b>PO 4 (Individual and Team Work)</b>	<b>PO 5 (Professionalism, Ethics and equity)</b>	<b>PO 6 (Life Long Learning)</b>
CLO 1	3	2	2	2	2	3
CLO 2	2	3	2	3	2	3
CLO 3	2	3	2	3	2	3
CLO 4	2	2	2	2	2	3
CLO 5	2	2	2	2	2	3

3- Advance Application    2- Intermediate Level    1- Basic Level

**Mapping of Course Learning Outcomes (CLOs) with Programme Specific Outcomes (PSOs)**

<b>(CLOs)</b>	<b>Programme Specific Outcomes (with Graduate Attributes)</b>					
	<b>PSO 1 (Knowledge Base)</b>	<b>PSO 2 (Problem Analysis &amp; Investigation)</b>	<b>PSO 3 (Communication Skills &amp; Design)</b>	<b>PSO 4 (Individual and Team Work)</b>	<b>PSO 5 (Professionalism, Ethics and equity)</b>	<b>PSO 6 (Life Long Learning)</b>
CLO 1	3	2	2	2	2	3
CLO 2	2	3	2	3	2	3
CLO 3	2	3	2	3	2	3
CLO 4	2	2	2	2	2	3
CLO 5	2	2	2	2	2	3

3- Advance Application    2- Intermediate Level    1- Basic Level

**Formative Examination- Blue Print**

**Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)**

<b>CIA</b>	<b>CLOs</b>	<b>K- Level</b>	<b>Section A MCQ</b>	<b>Section B Short Answers</b>	<b>Section C (Either/Or Choice)</b>	<b>Section D (Open Choice)</b>
I	CLO 1	Up to K2	2 (K1& K2)	1 (K1)	2 (K2&K2)	2(K2 & K2)
	CLO 2	Up to K3	2 (K1& K2)	2 (K2)	2 (K2&K2)	1(K3)
II	CLO 3	Up to K3	2 (K1& K2)	2 (K2)	2 (K2&K2)	1(K3)
	CLO 4	Up to K4	2 (K1& K2)	1 (K2)	2 (K3&K3)	2(K4 & K4)
No. of Questions to be asked			4	3	4	3
No. of Questions to be answered			4	3	2	2
Marks for each question			1	2	5	10
<b>Total Marks for each section</b>			<b>4</b>	<b>6</b>	<b>10</b>	<b>20</b>

**Distribution of Marks with K Level for CIA I & CIA II**

CIA	K Levels	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated
<b>I</b>	K1	2	2	-	--	4	6.67	<b>67%</b>
	K2	2	4	10	20	36	60.0	
	K3	-	-	10	10	20	33.33	<b>33%</b>
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100%</b>
<b>II</b>	K1	2	-	-	--	2	3.34	<b>34%</b>
	K2	2	6	10	--	18	30.00	
	K3	-	-	10	10	20	33.33	<b>33%</b>
	K4	-	-	-	20	20	33.33	<b>33%</b>
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100%</b>

CLO5 will be allotted for individual Assignment which carries five marks as part of CIA component.

**Summative Examination -Blue Print**

**Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)**

Units	CLOs	K- Level	Section A (MCQs)	Section B (Short Answers)	Section C (Either/Or Choice)	Section D (Open Choice)
1	CLO 1	Up to K2	2 (K1&K2)	1 (K1)	2 (K1&K1)	1(K2)
2	CLO 2	Up to K3	2 (K1&K2)	1 (K1)	2 (K2&K2)	1(K3)
3	CLO 3	Up to K3	2 (K1&K2)	1 (K2)	2 (K3&K3)	1(K3)
4	CLO 4	Up to K4	2 (K1&K2)	1 (K2)	2 (K4&K4)	1(K4)
5	CLO 5	Up to K3	2 (K1&K2)	1 (K2)	2 (K3&K3)	1(K3)
No. of Questions to be asked			10	5	10	5
No. of Questions to be answered			10	5	5	3
Marks for each question			1	2	5	10
<b>Total Marks for each Section</b>			<b>10</b>	<b>10</b>	<b>25</b>	<b>30</b>

**Distribution of Marks with K Level for Summative Examination**

K Levels	Section A (MCQs)	Section B (Short Answers)	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated
K1	5	4	10	-	<b>19</b>	<b>15.83</b>	<b>42%</b>
K2	5	6	10	10	<b>31</b>	<b>25.83</b>	
K3	-	-	20	30	<b>50</b>	<b>41.67</b>	<b>42%</b>
K4	-	-	10	10	<b>20</b>	<b>16.67</b>	<b>16%</b>
<b>Total</b>	<b>10</b>	<b>10</b>	<b>50</b>	<b>50</b>	<b>120</b>	<b>100</b>	<b>100%</b>

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

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**THE MADURA COLLEGE (Autonomous), MADURAI – 625 011**  
(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY)  
RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH “A” GRADE BY NAAC

**PROGRAMME : B.Com.,**  
**COURSE TITLE : Commercial Law**  
**TIME : 3 Hours**

**COURSE CODE : 20U3KAC3**  
**QN.NO : 11714**  
**MAX.MARKS :75**

Course Objectives	
	<ul style="list-style-type: none"><li>To gain comprehensive knowledge with legal framework on Contract Act.</li><li>To know the legal framework of Wagering and Contingent Contract.</li><li>To familiarize knowledge and application on Special Contracts.</li><li>To gain knowledge on Sale of Goods Act.</li><li>To sensitize the importance of Consumerism and Competition Commission.</li></ul>

Unit	Course Contents	Hours	K level	CLO
I	<b>Indian Contract Act, 1872</b> Definitions – Kinds of Contract – Essential Elements – Offer and Acceptance – Capacities of Parties – Consideration – Legality of Object and Consideration Free and Voluntary Consent.	15	Up to K2	CLO1
II	<b>Wagering and Contingent Contract</b> Quasi Contract – Discharge of Contract – Discharge of Contract – Remedies for breach of Contract.	15	Up to K3	CLO2
III	<b>Special Contracts</b> Contract of Indemnity – Meaning – Rights of Indemnity Holder – Implied Indemnity – Enforceability. Contract of Guarantee – Meaning – Parties – Basic Principles – Liability of Surety. Contract of Bailment – Meaning – Kinds of Bailment – Duties of Bailee and Bailor – Bailee’s Lien. Contract of Pledge – Meaning – Ingredients of Pledge – Nature of Pledge.	15	Up to K3	CLO3
IV	<b>Sale of Goods Act, 1930</b> Sale – Meaning – Difference between Sale and agreement to sell – Formation of Contract of Sale – Conditions and Warranties – Rights and Duties of Buyer and Seller – Unpaid Seller.	15	Up to K4	CLO4
V	<b>Consumer Protection Act, 2019 &amp; Competition Act, 2002</b> Consumer Protection Act, 2019 – Objects – Rights of Consumer – Consumer Forum – Redressal Mechanism. Competition Act, 2002 – Definitions – Objectives – Features - Prohibition of Anti Competitive Agreement – Prohibition of Abuse of Dominant Position and Regulation of Combinations – Competition Commission of India (CCI) – Functions, Powers and Duties.	15	Up to K3	CLO5

**Book for Study**

Business Laws-N.D. Kapoor, Sultan Chand & Sons (P) Ltd, Delhi

**Books for Reference**

1. Business Law – R.S.N. Pillai & Bagavathi, S. Chand & Co Publication, New Delhi
2. Business Law – M.C. Shukla, S. Chand & Co Publication, New Delhi
3. Business Laws – M.R. Sreenivasan, Margham Publications, Chennai
4. Business Laws – M.V. Dhandapani, Sultan Chand and Sons (P) Ltd, Delhi.
5. Business Law – PC Tulsian, Second Edition, Tata McGraw-Hill Publishing Company Limited, New Delhi

**Web Resources**

1. <http://www.icaiknowledgegateway.org/littledms/folder1/chapter2-10>
2. <http://www.icaiknowledgegateway.org/littledms/folder1/chapter-1-the-indian-contract-act1872-2.pdf>
3. [https://en.wikipedia.org/wiki/Indian\\_Sale\\_of\\_Goods\\_Act\\_1930](https://en.wikipedia.org/wiki/Indian_Sale_of_Goods_Act_1930)
4. [https://www.icaai.org/post.html?post\\_id=15532](https://www.icaai.org/post.html?post_id=15532)

5. [https://www.indiacode.nic.in/handle/123456789/15256?view\\_type=browse&sam\\_handle=123456789/1362](https://www.indiacode.nic.in/handle/123456789/15256?view_type=browse&sam_handle=123456789/1362)
6. [https://www.cci.gov.in/sites/default/files/cci\\_pdf/competitionact2012.pdf](https://www.cci.gov.in/sites/default/files/cci_pdf/competitionact2012.pdf)
7. [https://legislative.gov.in/sites/default/files/A1930-3\\_0.pdf](https://legislative.gov.in/sites/default/files/A1930-3_0.pdf)
8. <https://www.indiacode.nic.in/bitstream/123456789/2187/1/A1872-9.pdf>

**Pedagogy:** Chalk & Talk, Assignments, PPTs, & Case studies

**Rationale for Nature of the Course:** Familiarity and applicability of legal terms in business.

**Activities to be done:**

1. Preparing Legal forms for indemnity Surety and lien agreement
2. Case lets on Competition Commission
3. Case lets on Consumer Protection

### LESSON PLAN

Unit	Course Content	Hours	Mode
I	<b>Indian Contract Act, 1872</b> Definitions – Kinds of Contract – Essential Elements – Offer and Acceptance – Capacities of Parties – Consideration	8	Chalk & Talk, PPTs, Quiz, Case Lets
	Legality of Object and Consideration Free and Voluntary Consent.	7	
II	<b>Wagering and Contingent Contract</b> Quasi Contract – Discharge of Contract	8	Chalk & Talk, PPTs, Quiz Case lets
	Discharge of Contract – Remedies for breach of Contract.	7	
III	<b>Special Contracts</b> Contract of Indemnity – Meaning – Rights of Indemnity Holder – Implied Indemnity – Enforceability. Contract of Guarantee – Meaning – Parties – Basic Principles – Liability of Surety.	8	Chalk & Talk, PPTs, Case studies, Quiz, Case Lets
	Contract of Bailment – Meaning – Kinds of Bailment – Duties of Bailee and Bailer – Bailee’s Lien. Contract of Pledge – Meaning – Ingredients of Pledge – Nature of Pledge.	7	
IV	<b>Sale of Goods Act, 1930</b> Sale – Meaning – Difference between Sale and agreement to sell – Formation of Contract of Sale	8	Chalk & Talk, PPTs, Quiz, Case Lets
	Conditions and Warranties Rights and Duties of Buyer and Seller – Unpaid Seller.	7	
V	<b>Consumer Protection Act, 2019 &amp; Competition Act, 2002</b> Consumer Protection Act, 2019 – Objects – Rights of Consumer – Consumer Forum – Redressal Mechanism.	8	Chalk & Talk, Quiz Assignment, PPTs, Case Lets
	Competition Act, 2002 – Definitions – Objectives – Features - Prohibition of Anti Competitive Agreement – Prohibition of Abuse of Dominant Position and Regulation of Combinations – Competition Commission of India (CCI) – Functions, Powers and Duties.	7	

### Course Learning Outcomes

CLOs	On completion of the course, the students should be able to	K- Level
CLO 1	Explain the nature and regulation of contract law.	Up to K2
CLO 2	Apply legal provisions relating to Wagering and Contingent Contract.	Up to K3
CLO 3	Make use of the different circumstances and consequences that result in Special contract., viz., indemnity, bailment and pledge	Up to K3
CLO 4	Analyze the essentials of Sale of goods and the importance of buyer’s acumen while buying the product	Up to K4
CLO 5	Apply Consumer rights with legal framework through Consumer protection Act, 2019 and Competition Act, 2002.	Up to K3

### Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

CLOs	Programme Outcomes (with Graduate Attributes)					
	PO 1 (Knowledge Base)	PO 2 (Problem Analysis & Investigation)	PO 3 (Communication Skills & Design)	PO 4 (Individual and Team Work)	PO 5 (Professionalism, Ethics and equity)	PO 6 (Life Long Learning)
CLO 1	3	2	2	2	3	3
CLO 2	2	1	2	2	3	3
CLO 3	2	1	2	2	3	3
CLO 4	3	2	2	2	3	3
CLO 5	3	2	2	2	3	3

3- Advance Application    2- Intermediate Level    1- Basic Level

### Mapping of Course Learning Outcomes (CLOs) with Programme Specific Outcomes (PSOs)

CLOs	Programme Specific Outcomes (with Graduate Attributes)					
	PSO 1 (Knowledge Base)	PSO 2 (Problem Analysis & Investigation)	PSO 3 (Communication Skills & Design)	PSO 4 (Individual and Team Work)	PSO 5 (Professionalism, Ethics and equity)	PSO 6 (Life Long Learning)
CLO 1	3	2	2	2	3	3
CLO 2	2	1	2	2	3	3
CLO 3	2	1	2	2	3	3
CLO 4	3	2	2	2	3	3
CLO 5	3	2	2	2	3	3

3- Advance Application    2- Intermediate Level    1- Basic Level

### Formative Examination- Blue Print

#### Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)

CIA	CLOs	K- Level	Section A MCQ	Section B Short Answers	Section C (Either/Or Choice)	Section D (Open Choice)
I	CLO 1	Up to K2	2 (K1& K2)	1 (K1)	2 (K2&K2)	2(K2 & K2)
	CLO 2	Up to K3	2 (K1& K2)	2 (K2)	2 (K2&K2)	1(K3)
II	CLO 3	Up to K3	2 (K1& K2)	2 (K2)	2 (K2&K2)	1(K3)
	CLO 4	Up to K4	2 (K1& K2)	1 (K2)	2 (K3&K3)	2(K4 & K4)
No. of Questions to be asked			4	3	4	3
No. of Questions to be answered			4	3	2	2
Marks for each question			1	2	5	10
<b>Total Marks for each section</b>			<b>4</b>	<b>6</b>	<b>10</b>	<b>20</b>

#### Distribution of Marks with K Level for CIA I & CIA II

CIA	K Levels	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated
I	K1	2	2	-	--	4	6.67	<b>67%</b>
	K2	2	4	10	20	36	60.0	
	K3	-	-	10	10	20	33.33	
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	
II	K1	2	-	-	--	2	3.34	<b>34%</b>
	K2	2	6	10	--	18	30.00	
	K3	-	-	10	10	20	33.33	
	K4	-	-	-	20	20	33.33	
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	

P.T.O.

CLO5 will be allotted for individual Assignment which carries five marks as part of CIA component.

**Summative Examination -Blue Print**  
**Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)**

Units	CLOs	K- Level	Section A (MCQs)	Section B (Short Answers)	Section C (Either/Or Choice)	Section D (Open Choice)
1	CLO 1	Up to K2	2 (K1&K2)	1 (K1)	2 (K1&K1)	1(K2)
2	CLO 2	Up to K3	2 (K1&K2)	1 (K1)	2 (K2&K2)	1(K3)
3	CLO 3	Up to K3	2 (K1&K2)	1 (K2)	2 (K3&K3)	1(K3)
4	CLO 4	Up to K4	2 (K1&K2)	1 (K2)	2 (K4&K4)	1(K4)
5	CLO 5	Up to K3	2 (K1&K2)	1 (K2)	2 (K3&K3)	1(K3)
No. of Questions to be asked			10	5	10	5
No. of Questions to be answered			10	5	5	3
Marks for each question			1	2	5	10
<b>Total Marks for each Section</b>			<b>10</b>	<b>10</b>	<b>25</b>	<b>30</b>

**Distribution of Marks with K Level for Summative Examination**

K Levels	Section A (MCQs)	Section B (Short Answers)	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated
K1	5	4	10	-	<b>19</b>	<b>15.83</b>	<b>42%</b>
K2	5	6	10	10	<b>31</b>	<b>25.83</b>	
K3	-	-	20	30	<b>50</b>	<b>41.67</b>	<b>42%</b>
K4	-	-	10	10	<b>20</b>	<b>16.67</b>	<b>16%</b>
<b>Total</b>	<b>10</b>	<b>10</b>	<b>50</b>	<b>50</b>	<b>120</b>	<b>100</b>	<b>100%</b>

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

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