



THE MADURA COLLEGE (Autonomous), MADURAI – 625 011
(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY)
RE-ACCREDITED (3rd 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 : 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., / Capital Markets

COURSE CODE : 17U2KMC4

COURSE TITLE : Marketing

QN.NO : 7808

TIME : 3 Hours

MAX.MARKS :75

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 Functions of Exchange

Introduction - Buying – Meaning – Kinds of buyers – Elements of buying – Methods of buying – Assembling. Selling – Meaning – Elements of Selling – Kinds of Selling. Functions of Physical Supply: Transportation – Importance and Functions – Modes of Transportation – Storage and Warehousing – Meaning – Functions – Types of Warehouses.

Unit III Consumer Behavior

Introduction - Buying Motive - Determinants – Buying Process. Standardization & Grading – Meaning – Importance of Standardization & Grading in India – Bureau of Indian Standards – AGMARK – Meaning and uses.

Unit IV Marketing Mix

Introduction – Meaning - 4 P’s - Product, Price, Place and Promotion - Product Planning & Development – Meaning and Importance – Steps involved in the Development of a New Product – Product and Product Line Modification – Diversification – Simplification – Product Life Cycle – Stages in the product life cycle – Reasons for new product failure.

Unit V Service Marketing

Introduction - Definition - 3 P’s- People, Process and Physical evidence - Reasons for Growth - Characteristics of Services – Intangibility – Inseparability – Heterogeneity – Perishability - Ownership - Marketing Mix in Service Marketing - Service Quality.

Text Book

1. R.S.N. Pillai and Bagavati, “*Modern Marketing Principles & Practices*”, Fourth Edition, 2015, S.Chand & Company Pvt., Ltd., New Delhi.

Reference Books

1. Philip Kotler, Gary Armstrong, Prafulla Y. Agnihotri and Ehsan ul Haque, “*Principles of Marketing- A South Asian Perspective*”, Thirteenth Edition, 2010, Pearson India.
2. N. Rajan Nair & Sanjith R Nair, “*Marketing*”, 2011, Sultan Chand & Sons, New Delhi.11.
3. S.A. Sherlekar, “*Modern Marketing*”, 2016, Himalaya Publishing House, Mumbai, Second Edition.
4. S.M. Jha, “*Services Marketing*”, Sixth Edition, 2009, Himalaya Publishing House.



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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



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, 19th 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
5. www.icmai.in
6. www.icsi.edu.in
7. 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

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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.,

COURSE CODE : 17U4KAC5

COURSE TITLE : Business Legislation - I

QN.NO : 7822

TIME : 3 Hours

MAX.MARKS :75

Learning Objectives

- ❖ To gain the comprehensive knowledge on the business law viz., Contract Act
- ❖ To know the legal framework for special contract and sale of goods act
- ❖ To recognize the change in the consumerism under Consumer Protection Act and Competition Commission Act

Learning Outcomes: Basic knowledge on contract act, wagering and special contracts. Basic awareness about consumer protection act and competition commission act.

Unit – I Indian Contract Act, 1872

Definitions – Kinds of Contract – Essential Elements – Offer and Acceptance – Capacities of Parties – Consideration – Legality of Object and Consideration Free and Voluntary Consent.

Unit – II Wagering and Contingent Contract

Quasi Contract – Discharge of Contract – Remedies for breach of Contract.

Unit – III Special 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.

Unit IV Sale of Goods Act, 1930

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.

Unit – V Consumer Protection Act, 1986 & Competition Act, 2002

Consumer Protection Act, 1986 – Objects – Rights of Consumer – Consumer Forum – Redressal Mechanism.

Competition Act, 2002 – Definitions – Prohibition of Anti Competitive Agreement – Prohibition of Abuse of Dominant Position and Regulation of Combinations – Competition Commission of India (CCI) – Functions, Powers and Duties.

Books for Study

S.N Maheshwari & S.K. Maheshwari, *A Manual of Business Law*, Edition 2016, Himalaya Publishing House, Delhi.

Books for Reference

1. N.D. Kapoor, *Elements of Mercantile Law*, Sultan Chand & Sons, New Delhi.
2. M.C. Shukla, *Mercantile Law*, S.Chand, New Delhi.
3. P.P.S. Gogna, *Mercantile Law*, S.Chand, New Delhi.
4. All Bare Acts
5. www.icaai.org.in, www.icmai.in, www.icsi.edu.in



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*, 6th 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.
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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,
5. www.icmai.in,
6. www.icsi.edu.in

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RE-ACCREDITED (3rd Cycle) WITH “A” GRADE BY NAAC

PROGRAMME: B.Com.,

COURSE CODE : 17U5KME2

COURSE TITLE : Business Legislation - II

QN.NO : 7828

TIME : 3 Hours

MAX.MARKS :75

Learning Objectives

- To gain the comprehensive knowledge on the business laws viz., Factories Act, Industrial Dispute Act
- To know the legal framework for laws pertaining to employees viz., Employees Compensation Act, ESI, PF and Payment of Bonus Act
- To recognize the change in the various labour laws

Learning Outcomes: Basic knowledge on Factories Act, Industrial Dispute Act Employees Compensation Act, ESI, PF and Payment of Bonus Act.

Unit I - Factories Act, 1948

Factories Act, 1948 – Object – Definitions – Licensing and Registration – Health, Safety and welfare – Provisions relating to annual leave with wages – Special provision relating to employment of women – Working hours.

Unit II - Industrial Disputes Act, 1947

Industrial Disputes Act, 1947 – Object – Definitions – Authorities – Legality of strike and lockout procedure for closure – Retrenchment.

Unit III - Employees’ Compensation Act, 1923

Employees’ Compensation Act, 1923 – Object – Definitions – Rules regarding payment – Amount and distribution of Compensation.

Unit IV

Employees’ State Insurance Act, 1948 and Employees’ Provident Fund & Miscellaneous Provisions Act, 1952

Employees’ State Insurance (ESI) Act, 1948 – Object – Definitions – Benefits – ESI Corporation.

Employees’ Provident Fund (EPF) & Miscellaneous Provisions (MP) Act, 1952 – Object – Definitions – Schemes

Unit V - Payment of Bonus Act, 1965 and Trade Unions Act, 1926

Payment of Bonus Act, 1965 – Object – Definitions – Determination of Bonus.

Trade Unions Act, 1926 – Trade Dispute – Trade Union – Registration of trade union – Rights – Duties – Liabilities and Privileges of trade union – Cancellation.

Book for Study:

S.N Maheshwari & S.K. Maheshwari, *A Manual of Business Law*, Edition 2016, Himalaya Publishing House, Delhi.

Books for References:

1. N.D. Kapoor, *Hand Book of Industrial Law*, Sultan Chand & Sons, New Delhi
2. Misra N.S. *Labour and Industrial Laws*, 28th Edition, 2016, Central Publication, Allahabad.
3. Vincent, A. Arputham, *Labour and Industrial Laws*, 2002, Southern Publishers, Karungal.
4. *Labour Laws*, 2017, Taxman Allied Services Pvt., Ltd., New Delhi.
5. www.icaai.org.in
6. www.icmai.in
7. www.icsi.edu.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
5. www.icmai.in
6. www.icsi.edu.in

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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
5. www.icmai.in
6. 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
5. www.customes.gov.in

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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. (Capital Markets)

COURSE CODE : 18U4XMC9

**COURSE TITLE : Back Office, Depository Operations,
Clearing, Settlement & Risk Management**

QN.NO : 7857

TIME : 3 Hours

MAX.MARKS :75

Learning objectives

- To gain comprehensive knowledge on Depository operations.
- To develop knowledge and apply clearing, settlement and risk management in stock market operations

Learning Outcomes: Advanced knowledge on back office, depository operations, clearing and settlement operations in the stock market. Gain knowledge on risk management in stock market operations

Unit I

Back Office Operations

Introduction - Back office – Principles Client Registration- Client Information-Record Keeping- Primary Market – Types of issues - Secondary Market - National Stock Exchange -Screen based Trading System - Settlement- Depository Operations - Registrar & Transfer Agent

Unit II

Mutual Fund Operations

Mutual Fund (AMC Operations)- Mutual Fund Transactions through NSE- Qualified Foreign Investors (Equity Shares) - Qualified Foreign Investors (Mutual Funds)

Unit III

Depository Operations

Introduction - Overview of the Capital Market - Overview of the National Securities Depository Limited (NSDL) - Business partners of NSDL - Service Standards- Service offered by NSDL - Account opening –Transmission & Nomination- Dematerialisation – Trading Settlement - Special Services - Pledge and Hypothecation-Corporate Action-Debt Instruments and Government Securities- Foreign Portfolio Investors

Unit IV

Clearing Settlement

Introduction about National Securities Clearing Corporation Limited (NSCCL) - Clearing members - Custodial Participants - Liquid Asset - Minimum Deposit Requirement - Procedure for submission of Collaterals - Capital Market – Clearing –Settlement - Action for Shortages & Penalties

Unit V

Risk Management

Securities and Borrowings Scheme - New Debt Segment- Equity Derivatives Segment - Currency Derivatives Segment – Services - Provisions regarding Clearing, Settlement, Margins, Position Limits, Dealing with Clients and Actions for Shortages and Penalties

Books for Study:

1. **Back Office Operations Module**, NSE's Certification in Financial Markets (NCFM), National Stock Exchange of India Ltd, Mumbai.
2. **Hand Book for NSDL Depository Operations Module**, National Securities Depository Ltd, Mumbai, 2015.
 - Capital Market and NSDL – Overview (Vol.I)
 - Business Partners – Systems, Procedures and Practices (Vol.II)
 - Core Services (Vol.III)
 - Special Services (Vol.IV)

Clearing Settlement and Risk Management Module, NSE's Certification in Financial Markets (NCFM), National Stock Exchange of India Ltd, Mumbai.

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RE-ACCREDITED (3rd Cycle) WITH “A” GRADE BY NAAC

PROGRAMME: B.Com. (Capital Markets)

COURSE CODE : 18U4XMC10

**COURSE TITLE : Foreign Exchange & Currency
Markets**

QN.NO : 7858

TIME : 3 Hours

MAX.MARKS :75

Learning objectives

- To gain knowledge on Foreign Exchange and Currency market.
- To develop and apply currency futures forward and option contracts in Foreign Exchange Market
- To understand the concept of foreign exchange derivatives, Clearing and settlement
- To get an exposure towards Regulatory Framework on currency futures

Learning Outcomes: Advanced knowledge on foreign exchange and currency derivatives market. Understanding of Futures, Forward, Option contracts and trading in foreign exchange derivatives market.

Unit I Currency Markets and Foreign Exchange Derivatives

Currency Markets – Introduction - History of Foreign exchange markets – Overview of International currency markets – Basics of currency markets and peculiarities in India — OTC forward market – Impact of economic factors on currency prices.

Foreign Exchange Derivatives - Introduction- Definition – Derivative products – Growth drives of derivatives – Market players – Key economic function of derivatives – Financial market stability.

Unit II Currency Futures

Definition – Future Terminology – Distinction between futures and forward contracts – Interest rate parity and pricing of currency futures. Strategies using currency futures – Market participants – Computing payoffs from a portfolio of futures and trade remittances – Trading spread using currency futures - Currency Futures Contract specification - Trader Workstation Screen (TWS)-Types of order-Rules, Regulations and bye laws of Exchange.

Unit III Currency Options

Options – Definitions - Difference between Futures & Options - Options in Financial Market - Style of Options - Option Pricing and Option Greeks - Option Pricing Methodology - Option Strategies - Contract Specification of Option Contracts

Unit IV Clearance, Settlement and Risk Management

Introduction – Clearing Entities — Settlement Mechanism - Risk Management measures - Market to Market Settlement - Periodic Risk Evaluation Report - Surveillance

Unit V Regulatory Framework and Accounting for Currency Futures

Securities Contract(Regulation)Act, 1956 – RBI - SEBI standing technical committee - Foreign Exchange Management Act,1999 - Regulatory Framework for exchanges -Governing council - Accounting and Taxation - Disclosure requirements - Taxation of Currency Derivatives - Codes of Conduct and Investor Protection Measures.

Book for Study:

Currency Derivatives, National Institute of Securities Markets, An Educational Initiative of SEBI, Edition March, 2016, Taxmann Publication Pvt. Ltd., New Delhi.

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PROGRAMME: B.Com. (Capital Markets)

COURSE CODE : 18U4XAC4

COURSE TITLE : Mutual Fund & Commodity

QN.NO : 7860

Markets

TIME : 3 Hours

MAX.MARKS :75

Learning objectives

- To gain knowledge on Mutual fund and mutual fund services
- To get comprehensive knowledge on Commodity markets and National Commodity & Derivatives Exchange Limited (NCDEX)
- To get an exposure towards Regulatory Framework & Taxation

Learning Outcomes: Advanced knowledge on derivatives market. Understanding of Futures, Forward, Option contracts and trading in derivatives market.

Unit I Mutual Fund

Introduction – Concept and Role of a Mutual Fund - Fund Structure and Constituents- Legal and Regulatory Environment- Offer Document- Fund Distribution and Sales Practices- Accounting, Valuation and Taxation

Unit II Mutual Fund Services

Introduction- Investor Services- Risk, Return and performance of Funds- Scheme Selection- Selecting the Right Investment products for Investors- Helping Investors with Financial Planning- Recommending Model Portfolios and Financial Plans

Unit III Commodities Market

Introduction- Application of Futures & Options-Types of instruments -Basics and Payoffs-Pricing Commodity derivatives- Hedging- Speculation – Arbitrage- Commodity Derivatives-Difference between commodity and financial derivatives- Global and Indian commodities exchanges- Evolution of commodity market in India

Unit IV National Commodity & Derivatives Exchange Limited (NCDEX)

Introduction-Structure of NCDEX- Exchange membership- Capital requirements- Commodities traded on NCDEX platform- Instruments available for trading- Pricing of commodity futures- Commodity futures in hedging-Speculation and arbitrage

Unit V Regulatory Framework & Taxation

Regulatory Governing Body - Rules Governing Commodity Derivatives Exchange – Intermediaries - Investor Grievances and Arbitration- Taxation- Implications.

Books for Study:

1. *Mutual Fund Distributors*, National Institute of Securities Markets, An Educational Initiative of SEBI, Edition Sep. 2016, Taxmann Publication Pvt. Ltd., New Delhi.
2. *Commodities Market Module*, NSE's Certification in Financial Markets (NCFM), Edition March 2010, National Stock Exchange of India Ltd, Mumbai.

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RE-ACCREDITED (3rd Cycle) WITH “A” GRADE BY NAAC

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 Cramm's 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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RE-ACCREDITED (3rd 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
2. www.accountingpath.com
3. 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	-	-	-	-	-	-	-
	Marks	4	6	20	30	60	100	100
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
	Marks	4	6	20	30	60	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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	-	19	15.83	42
K2	5	4	10	10	31	25.83	
K3	-	-	20	30	50	41.67	42
K4	-	-	10	10	20	16.67	16
Marks	10	10	50	50	120	100	100

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

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THE MADURA COLLEGE (Autonomous), MADURAI – 625 011

(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY)

RE-ACCREDITED (3rd 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	Introduction 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	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.	12
III	Oral Communication Oral and other forms of Communication – Speeches - Group communication - Presentations - Listening – Dialogue skills.	12
IV	Drafting of a resume Application for a situation – Structure - Preparation of Curriculum vitae – Drafting an application for different positions.	12
V	Report Writing 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, www.mindtools.com, 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

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)	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	-	-	-	-	-	-	-
	Marks	4	6	20	30	60	100	100
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
	Marks	4	6	20	30	60	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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	-	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

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 (3rd 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

Unit	Course Contents	Hours
I	Nature, Scope and Methods of Managerial Economics 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
II	Cardinal Utility Analysis Introduction - Concepts of Utility - Total, Marginal Utility - Law of Diminishing Marginal Utility - Law of Equi-Marginal Utility - Consumer's surplus.	18
III	Demand and Demand Forecasting 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
IV	Production, Costs and Revenue Analysis 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
V	Pricing Policies and Strategies 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, 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	-	-	-	-	-	-	-
	Marks	4	6	20	30	60	100	100
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
	Marks	4	6	20	30	60	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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	-	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

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 (3rd 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	Interface and Company Management: 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	Vouchers: Kinds of Vouchers - Inventory- Introduction- Stock Group - Godown and Locations - Stock Category - Units of Measure - Stock Items	6
III	Order Processing and Pay roll accounting: 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	Goods and Services Tax(GST): 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	Interest Calculations (Auto Mode) and Budgeting & Reporting 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)
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	-	-	-	-	-	-	-
	Marks	4	6	20	30	60	100	100
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
	Marks	4	6	20	30	60	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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

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

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 (3rd 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	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.	18
II	Joint Venture :Meaning - Journal & Ledger Accounts in the books of Venturers - Existing books - Separate Set of Books - Memorandum Joint Venture method.	18
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.	18
IV	Accounting for Incomplete Records Introduction - Ascertainment of Profit – Net worth Method - Conversion Method.	18
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.	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)
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	-	-	-	-	-	-	-
	Marks	4	6	20	30	60	100	100
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
	Marks	4	6	20	30	60	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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)	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

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	Number System, Ratios & Indices 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. Commercial Arithmetic Interest and Annuities - Simple and Compound Interest - Rule 72 – EMI – Annuity - Future value - Present value - Sinking fund.	18
II	Matrices and Determinants Solving Equations using Cramm's Rule and Matrix Inversion only - Permutations and Combinations - Progressions - Arithmetic and Geometric.	18
III	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.	18
IV	Measures of Central Tendency and Dispersion 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	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.	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)
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	-	-	-	-	-	-	-
	Marks	4	6	20	30	60	100	100
CIA II	K1	2	2	-	--	4	6.67	50
	K2	2	4	10	10	26	43.33	
	K3	-	-	10	20	30	50.00	50
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	30	60	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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		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 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
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

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	--	19	15.83	50
K2	5	6	10	20	41	34.17	
K3	-	-	20	20	40	33.33	33
K4	-	-	10	10	20	16.67	17
Marks	20	50	50	50	120	100	100

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 (3rd 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

Unit	Course Contents	Hours
I	Risk Management and Insurance 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
II	Business of Insurance and Market 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
III	Insurance Customers and Contracts 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
IV	Insurance Terminology and Life Assurance products 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
V	General Insurance products 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, www.iii.com, www.licindia.in, 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)
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

P.T.O.

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	-	-	-	-	-	-	-
	Marks	4	6	20	30	60	100	100
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
	Marks	4	6	20	30	60	100	100

K1- Remembering and recalling facts with specific answers

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

K3- Application oriented- Solving Problems

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

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

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 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

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	-	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

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 (3rd 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&I, CM)</i>		
Semester	Course Type	Course Code	Course Title	Time	Maximum	Question Number
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

Unit	Course Content	Hours
I	Introduction Meaning of International Economics – Definitions – subject matter – Internal vs. International Trade – Similarities – Differences – Gains from International Trade	18
II	Terms of Trade 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	18
III	Balance of Trade and Balance of Payments 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.	18
IV	Letter of Credit, Bills of Exchange and Bills of Lading 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.	18
V	Foreign Exchange International Economic Institutions 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.	18

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): 26th 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		4		6		10	20

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

The Academic Council, The Madura College (Autonomous): 26th 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	24	40.00	50
K2	2	4	-	-	06	10.00	
K3	-	-	-	10	10	16.67	17
K4	-	-	10	10	20	33.33	33
Total Marks	4	6	20	30	60	100.00	100%

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	-	-	4	6.67	17
K2	2	4	-	-	6	10.00	
K3	-	-	20	20	40	66.67	67
K4	-	-	-	10	10	16.66	16
Total Marks	4	6	20	30	60	100.00	100%

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
Total Marks for each section			10		10		25	30

Distribution of Section-Wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (No Choice)	Section C (No Choice)	Section D (No Choice)	Total Marks	% of Marks (without choice)	Consolidated
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
Total Marks	10	10	50	50	120	100.00	100

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)

Q.No.	CLO	K Level	Questions
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)

Q.No.	CLO	K Level	Questions
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)

Q.No.	CLO	K Level	Questions
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)

Q.No.	CLO	K Level	Questions
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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RE-ACCREDITED (3rd 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

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

Unit	Course Contents	Hours	K level	CLO
I	Introduction to Marketing 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.	12	Up to K2	CLO 1
II	Functions of Marketing Introduction - Marketing functions – Buying - Selling – Transportation - Storage - Financing - Risk Bearing - Standardization - Market Information.	12	Up to K3	CLO 2
III	Buyer Behaviour Introduction – Meaning – Need for studying consumer behaviour – Factors influencing Consumer behaviour – Market segmentation – Customer relations marketing.	12	Up to K3	CLO 3
IV	Marketing Mix 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	12	Up to K4	CLO 4
V	Marketing and Government Introduction – Agricultural marketing – Problems – Remedial measures – Bureau of Indian standards – Agmark – Consumerism – Consumer protection – Rights of consumers.	12	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
Total Marks for each section			4	6	10	20

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%
	Marks	4	6	20	30	60	100	100%
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%
	Marks	4	6	20	30	60	100	100%

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
Total Marks for each Section			10	10	25	30

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%
Total	10	10	50	50	120	100	100%

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

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RE-ACCREDITED (3rd 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	Introduction to Partnership Accounts General – Definition – Legal Requirements – Partners Capital Account – Fixed and Fluctuating system – Appropriation of Profits – Past Adjustments – Guarantee.	15	Up to K2	CLO 1
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-	15	Up to K3	CLO 2
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.	15	Up to K3	CLO 3
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).	15	Up to K4	CLO 4
V	Dissolution – II 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, 19th 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	Introduction to Partnership Accounts 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	Admission of a Partner 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	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 –	8	Chalk & Talk PPT, Exercises, Quiz
	Settlement of Amount Due to Retiring Partner. Death of a Partner – Treatment of Joint Life Policy.	7	
IV	Dissolution - I 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	Dissolution – II 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
Total Marks for each section			4	6	10	20

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%
	Marks	4	6	20	30	60	100	100%
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%
	Marks	4	6	20	30	60	100	100%

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
Total Marks for each Section			10	10	25	30

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%
Total	10	10	50	50	120	100	100%

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

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THE MADURA COLLEGE (Autonomous), MADURAI – 625 011
(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY)
RE-ACCREDITED (3rd 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	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.	15	Up to K2	CLO1
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 Method – Simple Average method - Weighted Average method – Treatment of Scrap, Spoilage, Wastage & Defective.	15	Up to K3	CLO2
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.	15	Up to K3	CLO3
IV	Methods of Costing Job Costing – Batch Costing – Contract Costing (including escalation clause) – Operating Costing (Transport only)	15	Up to K4	CLO4
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.	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.
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	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.	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	Methods of Costing Job Costing – Batch Costing - Contract Costing (including escalation clause)	8	Chalk and Talk
	Operating Costing (Transport only)	7	Exercise Quiz

V	Process Costing 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
Total Marks for each section			4	6	10	20

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%
	Marks	4	6	20	30	60	100	100%
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%
	Marks	4	6	20	30	60	100	100%

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
Total Marks for each Section			10	10	25	30

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%
Total	10	10	50	50	120	100	100%

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



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(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY)
RE-ACCREDITED (3rd 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	Formation of Company 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	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.	15	Up to K3	CLO 2
III	Company Meetings and Proceedings 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	Managerial Personnel and Directors 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	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.	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.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	Formation of Company 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	Shares and Share Capital 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	Company Meetings and Proceedings 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	Managerial Personnel and Directors 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	Winding up 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
Total Marks for each section	4	6	10	20

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	
	Marks	4	6	20	30	60	100	
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%
	Marks	4	6	20	30	60	100	100%

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
Total Marks for each Section			10	10	25	30

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%
Total	10	10	50	50	120	100	100%

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

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THE MADURA COLLEGE (Autonomous), MADURAI – 625 011
(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY)
RE-ACCREDITED (3rd 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	Introduction to Computer 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	MS Word and MS Excel 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	MS Power Point and MS Access 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	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.	12	Up to K4	CLO 4
V	Internet 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://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://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	Introduction to Computer 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	MS Word and MS Excel MS Word – Creating word document - Editing text - Creating a Resume Wizard – Adding and Formatting Numbers and Symbols - Print.	6	Chalk & Talk, PPT, Quiz
	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).	6	
III	MS Power Point and MS Access MS Power Point - Creation-Insert Picture-Animation-Creating Multimedia Presentations – Insert-Table and Grapes.	6	Chalk & Talk, PPT, Quiz
	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.	6	
IV	Data Base Management Systems 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	Internet 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:

CLOs	On Completion of the course, the students should able to	K-Level
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)

(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	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)

(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	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)

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
Total Marks for each section			4	6	10	20

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%
	Marks	4	6	20	30	60	100	100%
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%
	Marks	4	6	20	30	60	100	100%

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
Total Marks for each Section			10	10	25	30

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%
Total	10	10	50	50	120	100	100%

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

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(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY)
RE-ACCREDITED (3rd 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">To gain comprehensive knowledge with legal framework on Contract Act.To know the legal framework of Wagering and Contingent Contract.To familiarize knowledge and application on Special Contracts.To gain knowledge on Sale of Goods Act.To sensitize the importance of Consumerism and Competition Commission.

Unit	Course Contents	Hours	K level	CLO
I	Indian Contract Act, 1872 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	Wagering and Contingent Contract Quasi Contract – Discharge of Contract – Discharge of Contract – Remedies for breach of Contract.	15	Up to K3	CLO2
III	Special 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 Bailor – Bailee’s Lien. Contract of Pledge – Meaning – Ingredients of Pledge – Nature of Pledge.	15	Up to K3	CLO3
IV	Sale of Goods Act, 1930 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	Consumer Protection Act, 2019 & Competition Act, 2002 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
4. 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
6. https://www.cci.gov.in/sites/default/files/cci_pdf/competitionact2012.pdf
7. 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	Indian Contract Act, 1872 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	Wagering and Contingent Contract Quasi Contract – Discharge of Contract	8	Chalk & Talk, PPTs, Quiz Case lets
	Discharge of Contract – Remedies for breach of Contract.	7	
III	Special Contracts 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	Sale of Goods Act, 1930 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	Consumer Protection Act, 2019 & Competition Act, 2002 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
Total Marks for each section			4	6	10	20

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	
	Marks	4	6	20	30	60	100	
II	K1	2	-	-	--	2	3.34	34%
	K2	2	6	10	--	18	30.00	
	K3	-	-	10	10	20	33.33	
	K4	-	-	-	20	20	33.33	
	Marks	4	6	20	30	60	100	

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
Total Marks for each Section			10	10	25	30

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%
Total	10	10	50	50	120	100	100%

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

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